

CITY OF HOMER

**ADOPTED BIENNIAL
OPERATING BUDGET
By Homer City Council**

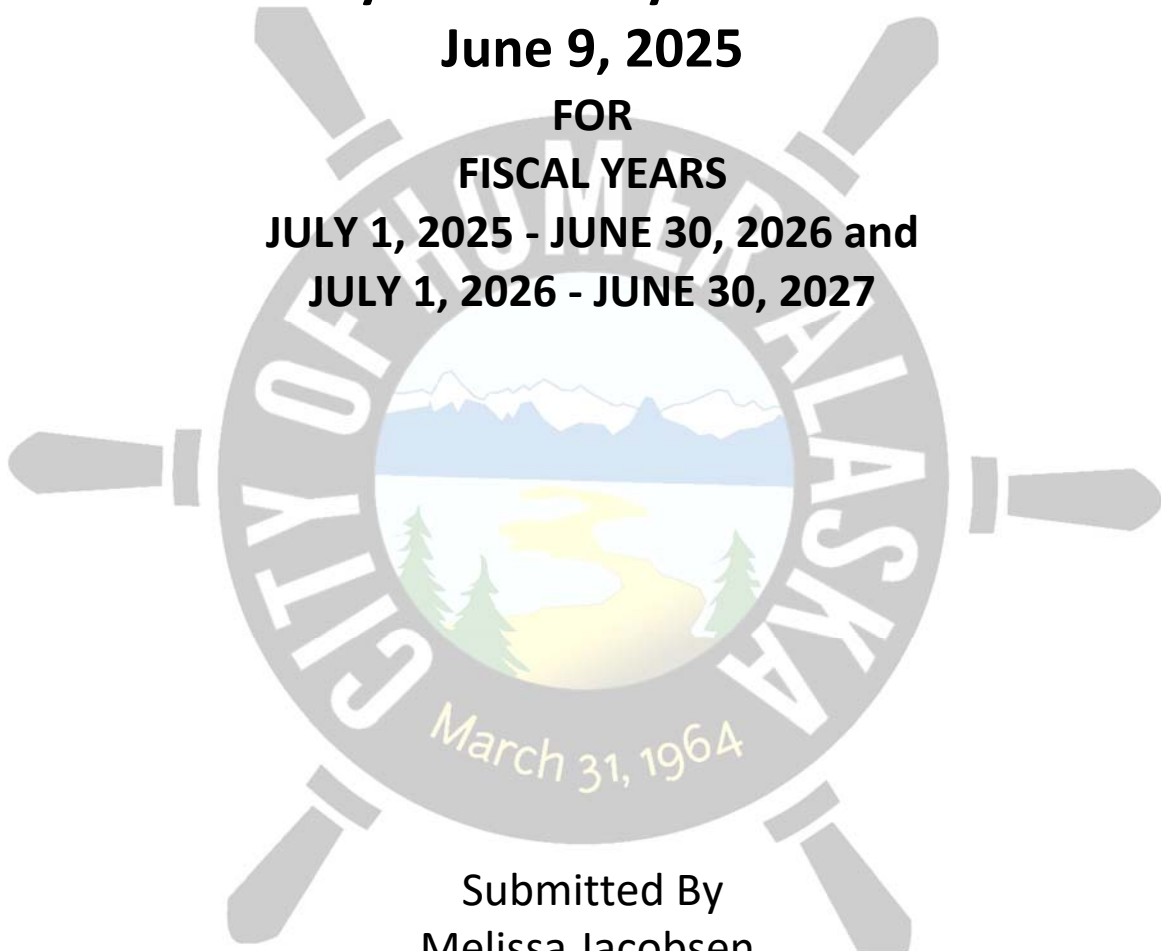
June 9, 2025

FOR

FISCAL YEARS

JULY 1, 2025 - JUNE 30, 2026 and

JULY 1, 2026 - JUNE 30, 2027



Submitted By
Melissa Jacobsen
City Manager

Prepared By Finance Department

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	Rachel Lord
Council Members	Donna Aderhold Shelly Erickson Caroline Venuti Bradley Parsons Jason Davis Storm Hansen

CITY ADMINISTRATION:

City Manager	Melissa Jacobsen
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Departments & Divisions

City Clerk
Finance
Fire
Human Resources
Information Technology
Library
Police
Port & Harbor
Public Works
Community Development

Department & Division Heads

Renee Krause
Elizabeth Fischer
Mark Kirko
Andrea Browning
Bill Jirsa
David Berry
Mark Robl
Bryan Hawkins
Dan Kort
Julie Engebretsen

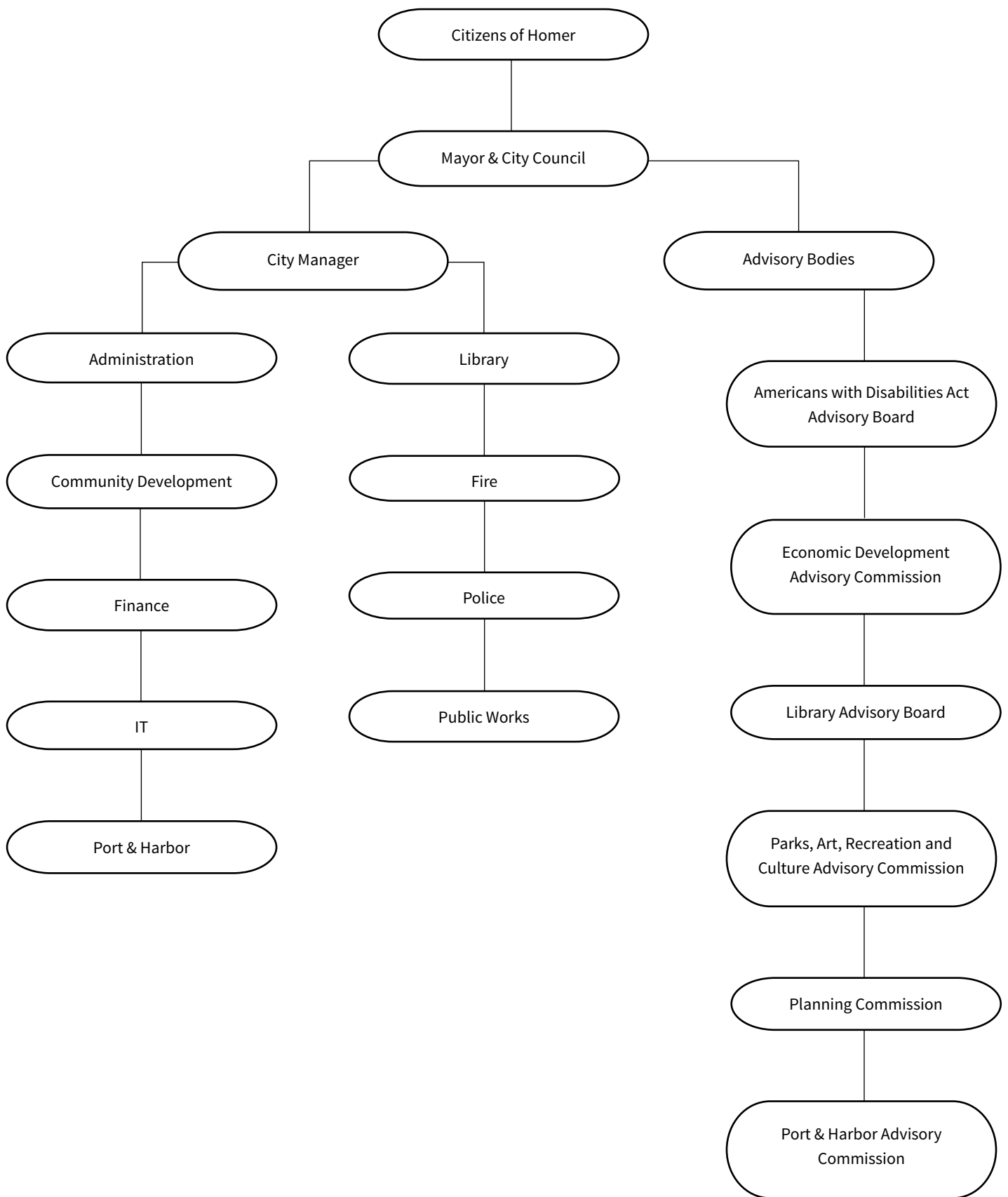


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City of Homer

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July 1, 2025

Citizens of Homer
Homer City Council

RE: Fiscal Year 2026 and 2027 Budget Transmittal Letter

Homer City Code (HCC) Section 3.05.010 requires that the City Manager provide the City Council with a budget proposal covering each of the next two fiscal years of the City by the third Friday in May. HCC 3.05.011 states that the budget proposal should be accompanied by a budget message which summarizes the proposal, highlights significant changes from the previous year's budget, and addresses other important fiscal policy considerations.

General Fund

HCC 3.05.045 requires that the City Budget must be balanced. The Fiscal Year 2026/2027 (FY26/27) biennial budget is balanced in the sense that expenditures do not exceed revenues.

Revenues

The budget contains revenue projections we consider to be realistic and aligning with current trends. The projections are based on the FY24 actuals and FY25 revenues to date. The data is supplemented with tax, property valuation, and economic projections provided by the Borough and the State. Finally, we take into consideration information about economic trends provided by local sources such as the Chamber of Commerce and the Marine Trades Association. We have projected total General Fund revenues as follows:

	FY2026	FY2027	Difference of FY25 & FY27
Total Revenues	\$16,636,358	\$17,134,397	3.6%
Sales and Use Tax	\$8,374,067	\$8,694,380	-6.5%
Property Tax	\$5,431,570	\$5,575,940	32%
Other Revenues & Transfers	\$2,830,721	\$2,864,077	

FY 2024/2025 sales tax revenue was budgeted following trends we were seeing during the COVID19 pandemic when travel was restricted and a lot of Alaskans were vacationing in state and visiting Homer. Unfortunately, that trend didn't meet FY24 actuals as we saw an 8.4% decrease in budget to actuals for sales tax. The overall decrease in sales tax for the FY26/27 biennial budget brings the sales tax projections back in line with the pre-covid trends.

With the pandemic real estate saw a lot of activity with lower interest rates encouraging development within the City and surrounding areas. The cost of homes began to rise in 2022, property valuations followed suit, and property tax revenue has seen moderate increases starting in FY24/25. FY24 property tax saw an increase of 12.9% in budget to actuals, which offset the decrease in sales tax. The overall increase in property tax for the FY26/27 biennial budget follows the trends we're seeing as development continues in the City.

Expenditures

Departments and Divisions sharpened their pencils and came in with reductions to their operations and maintenance budgets and a very modest 0.3% increase overall. We have projected total General Fund expenditures as follows:

	FY2026	FY2027	Difference of FY25 & FY27
Total Expenses	\$16,636,358	\$17,134,397	3.6%
Salary & Benefits	\$10,843,436	\$11,345,313	3.1%
Maintenance & Operations	\$5,256,904	\$5,354,239	0.3%
Transfers	\$536,018	\$434,845	

In our preliminary budget work we saw expenditures over revenues despite the efforts to reduce expenses to the point that potential layoffs for three positions was on the table. However, with leaving two currently vacant positions unfunded (Assistant to the City Manager and Depute Fire Chief), additional cuts to training and to the contributions to the Pratt Museum we were able to balance without any layoffs of current personnel.

Increased Expenses

- Health Insurance: Health insurance costs are expected to increase by 10.4% this year based on enrollment, resulting in a 27% budget increase. *More information on employee premiums will be considered by the Employee Committee and this will be updated with additional information.*
- Utilities are predicted to increase. The cost of electricity increases from year to year and Homer Electric implemented a 3% base rate increase in April of 2025.
- Personnel: The City's biggest expense, and largest asset, is the employees that provide City services. The FY 2026 and FY 2027 biennial budget does not include a cost of living increase for employees, however there are, as always, personnel increases. A modest increase based on merit is budgeted for eligible employees, but not always awarded. Longevity pay is also budgeted for employees who have reached the end of their salary schedule (longevity pay is paid out every two years).
- Information Technology: Networking and server expenses have previously been funded through the Capital Budget and what we've found is that these are often not funded in the mix of other needs being considered with a limited amount of available funds. Networking and servers were shifted into the operating budget for FY26/27 because they are necessary for the City to conduct daily business and required similar to other essential maintenance line items throughout the budget.
- Animal Shelter: The Homer Animal Shelter is operated by Homer Animal Service (HAS), a local contractor that has served in this capacity since 2017. HAS runs an efficient operation and is impacted by increasing costs for animal care and this budget includes a \$10,000 increase in FY26 and in FY27.
- Lobbying: The City Council appropriated \$25,000 for federal lobbying services in the biennial budget amendment process. The City conducted an RFP for Federal Lobbying Services and awarded a contract for \$60,000, subject to Council appropriation. This expense has been incorporated, split between Mayor and Council, Port and Harbor, and Utility lobbying budgets.

Capital Projects

The FY26/27 does not include transfers to CARMA subaccounts for either fiscal year. This is a problem, as needs are shown through in the department's budget requests. We can consider freeing up dollars through the emergency fund if Council determines doing so meets the restrictions outlined in HCC 3.05.049. There is not adequate surplus in the unassigned fund balance to consider a sizeable transfer. However, going this route is only a band-aid fix and doesn't address the overall situation.

In the FY26 budget I was able to select a handful of requests from existing balances in department's CARMA sub-accounts. The capital requests total \$4,050,600 and \$340,600 in requests are recommended for approval.

There were no capital requests for Homer Accelerated Roads and Trails (HART) Roads projects. HART Trails requests totaled \$515,000 and \$265,000 are recommended for approval.

Port and Harbor Enterprise Fund

The FY26/27 biennial budget for the Port and Harbor Enterprise Fund projects revenues of \$6,287,824 in FY26 and \$6,458,249 in FY27. This is a 9.5% increase between FY25 and FY27. These projections are conservative and are sufficient to cover basic maintenance and operations. The budget includes transfers to reserves, retains the reserves for match funding, and transfers to the bond fund for each year. No significant changes were made in the Port and Harbor Enterprise Fund operating budget.

Capital Projects

The FY26/27 Port and Harbor Enterprise budget includes transfers to Port Reserves in the amounts of \$501,676 and \$472,506 respectively. Port and Harbor capital requests total \$897,000 and four projects totaling \$260,000 are recommended for approval.

Water and Sewer Special Revenue Fund

The City continues to use its current rate model that has been in place approximately 10 years and the Water and Sewer Utility Financial Plan and Rate Setting Policies in establishing water and sewer rates. Council revisits the water and sewer rate model annually and operations have been relatively stable. No significant changes were made in the water and sewer operating budget.

Capital Projects

The FY26/27 Utility Fund budget includes transfers to Water CARMA in the amounts of \$328,971 and \$345,583, and transfers to Sewer CARMA in the amounts of \$281,422 and \$295,323 respectively. Water capital requests total \$189,200 and three request totaling \$189,200 are recommended for approval. Sewer capital requests total \$446,500 and \$326,500 are recommended for approval.

In Closing

This biennial budget process was challenging process for a variety of reasons. It is abundantly clear that the City needs to reduce costs in both personnel and operations, and also look at ways to stimulate revenues. City staff, Council, and the citizens should be proud of the good work that has been done over the past four years in utilizing funds to accomplish some very needed projects, and understand and anticipate the need for more serious consideration of new projects in this biennium. As City Manager, I am committed to working with departments and divisions, and Mayor and Council to dive deeper into better budgeting and project planning going forward.

Respectfully submitted,



Melissa Jacobsen
City Manager

City of Homer

Budget Description

DOCUMENT

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

PROCESS

The City of Homer's fiscal year begins July 1st and ends June 30th. 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

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

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

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

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

FINANCIAL POLICIES

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 1st and ends June 30th. 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

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

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

Homer Municipal Code: 3.05.005-3.05.050

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
AREA
POPULATION

INCORPORATED MARCH 1964
CITY COUNCIL/MANAGER
25 SQ. MI. (15 LAND, 10 WATER)
5,750 (2023). 2.26% 1-YEAR GROWTH



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: 5,750

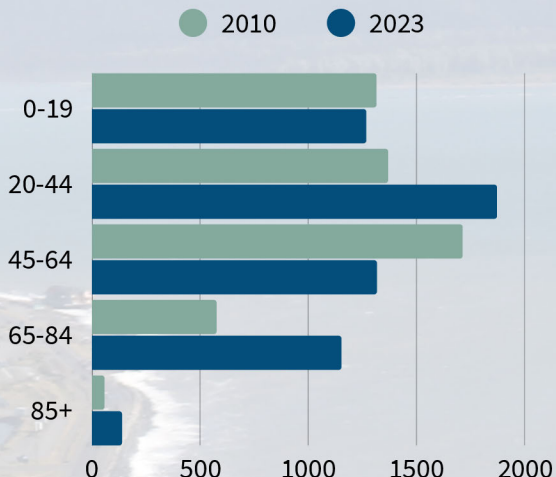
Males: 3,015 (51.3%)
Females: 2,861 (48.7%)



High School Graduate or Higher:
94.8%



Bachelor's Degree or Higher:
40.6%



KEY TRENDS From 2010 to 2023, 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 85+) 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 2023 ACS 5-Year Surveys*

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



\$363,700 | Median Home Value (a 4.51% 1-year increase)
• Greater than Kenai Peninsula Borough at \$297,500
• Greater than Alaska at \$333,300

2,984 | Number of Housing Units

\$1,700 | Median Monthly Rent
Greater than Kenai Peninsula Borough at \$1,163
• Greater than Alaska at \$1,373

54.9% | Owner Occupied Homes

CITY OF HOMER PROFILE

ECONOMIC SNAPSHOT

INCOME



US Census Bureau

\$44,386 | Per Capita

- 3.3 % higher than KPB average
- Persons below poverty line: 11.8%

\$73,723 | Median Household

- Less than the amount for the Kenai Peninsula Borough: \$66,064
- 3% increase since 2017

CLASS OF WORKER

69.9% Employee of private company worker

13.0% Self-employed workers

16.8% 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.

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.

TOP INDUSTRY SECTORS



EDUCATION, HEALTH CARE, SOCIAL ASST.
27.3%



RETAIL TRADE
12.6%



ARTS AND ENTERTAINMENT
10.2%



TRANSPORT AND UTILITIES
8.9%



PROFESSIONAL, SCIENTIFIC, MANAGEMENT
7.0%



FISHING AND AGRICULTURE
6.8%



CONSTRUCTION
6.6%



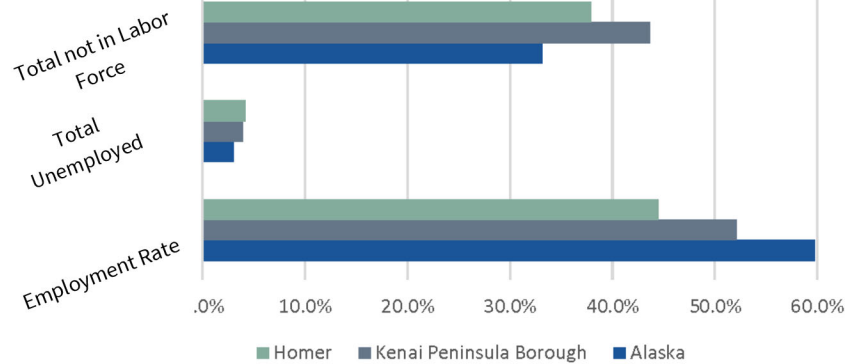
PUBLIC ADMINISTRATION
5.5%



OTHER SERVICES
4.9%

KEY TRENDS Homer's economy is supported by various industries, including marine trades, commercial fishing, tourism, education, health services, and hospitality, which make up over 26% of local employment. Rising real estate demands are also boosting the construction sector. Homer residents earned \$69 million in commercial fishing earnings, followed by Anchorage (\$40 million). *Alaska Seafood Marketing Institute Economic Impacts Report.*

LABOR FORCE STATUS



US Census Bureau

Revenues		2020	2021	2022	2023	2024
Sales Tax	Homer Sales Tax Rate	4.85%	4.85%	4.85%	4.85%	4.85%
	Revenue to City of Homer	\$8,929,186	\$11,656,706	\$12,540,365	\$12,441,844	\$12,452,579
Homer Property Tax	Mill Rate	City = 4.5 mill Borough = 4.5 mill Hospital = 2.3 mill Total = 11.3 mill				
	Taxable Value (real and personal)	\$815,008,238	\$821,458,623	\$874,536,436	\$940,906,000	\$1,123,729,400
	Assessed Value (oil and gas prop.)	\$0	\$0	\$0	\$0	\$0
	Revenue to City of Homer	\$3,279,822	\$3,718,482	\$3,559,504	\$4,234,077	\$5,056,782

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 25-38(S)

AN ORDINANCE OF THE HOMER CITY COUNCIL APPROPRIATING FUNDS FOR THE FISCAL YEARS 2026 AND 2027 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 2026:

General Fund	\$16,806,373
Water Fund	\$ 2,522,112
Sewer Fund	\$ 2,157,567
Port/Harbor Fund	<u>\$ 6,287,824</u>
Total Expenditures	\$27,603,861
Internal Service Funds	\$3,126,681

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2027:

General Fund	\$17,307,822
Water Fund	\$ 2,649,471
Sewer Fund	\$ 2,264,144
Port/Harbor Fund	<u>\$ 6,458,249</u>
Total Expenditures	\$28,506,261
Internal Service Funds	\$3,270,225

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

~~Section 4. Grant funds.~~

~~(a) If grant funds that are received during the fiscal year exceed the amounts of such funds appropriated by this ordinance by not more than \$25,000, the affected appropriation is increased by the amount of the increase in receipts.~~

~~(b) If grant funds that are received during the fiscal year exceed the amounts appropriated by this ordinance by not more than \$25,000, the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.~~

~~(c) If grant funds that are received during the fiscal year fall short of the amounts appropriated by this ordinance, the affected appropriation is reduced by the amount of the shortfall in receipts.~~

Section 5. 4 Donations or charitable contributions. If donations or contributions are received during the fiscal year that exceed the amounts of such funds appropriated by this ordinance by not more than \$5,000, the affected appropriation is increased by the amount of the increase in receipts.

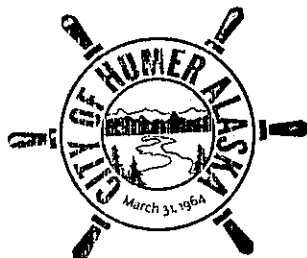
Section 6. 5 A copy of the adopted budget shall be certified by the City Clerk and filed in the office of the City Clerk.

Section 7. 6 The supporting Line Item Budget detail as presented by the Administration and reviewed by the City Council is incorporated as part of this Budget Ordinance.

Section 8. 7 The property tax mill levy is set at 4.5 mills for 2025.

Section 9. 8 This Ordinance is limited to approval of the budget and appropriations for Fiscal Year 2026 and 2027, is a non-code Ordinance and shall become effective July 1, 2025.


ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 9th day of June, 2025.



CITY OF HOMER


RACHEL LORD, MAYOR

ATTEST:


RENEE KRAUSE, MMC, CITY CLERK

83

84 YES: 6

85 NO: 0

86 ABSTAIN: 0

87 ABSENT: 0

88

89 First Reading: 5/12/25

90 Public Hearing: 5/27/25 + 6/9/25

91 Second Reading: 6/9/25

92 Effective Date: 7/01/25

City of Homer
REVISED Budget Development Schedule
for Fiscal Year 2026 and 2027

Dates	Event
July 2024	Begin FY26/27 budget discussions with departments
7/22/2024	Budget Development Schedule delivered to Council
August - October 2024	Budget Worksessions (Council and Commissions)
10/28/2024	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
Beginning of November 2024	Submit to departments, budget work sheets including salary and fringe benefit costs
11/25/2024	During Committee of the Whole, Council to discuss Revenue Sources for General Fund and preliminary budget assumptions.
End of December 2024	Departmental Draft Budget and narratives to Finance
January 2025	City Manager - Begin Budget Review with Finance Director and Department Heads
1/20/2025	Worksession (4-7pm) - Department Budget Discussions
2/3/2025	Worksession (4-7pm) - Department Budget Discussions
2/10/2025	Worksession - Utility Rate Model Discussion
2/24/2025	Worksession - Utility Rate Model Discussion (if needed)
3/24/2025	Worksession - Reserved for Budget Discussions
4/14/2025	City Manager's Budget (Proposed Budget) and Utility Rate Model to Council
	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
4/28/2025	Committee of the Whole, Council to discuss budget
	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Ordinances
5/12/2025	Committee of the Whole, Council to discuss budget
5/27/2025	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
6/9/2025	Regular Meeting - Public Hearing & FY 26/27 Budget Adoption

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
FY26/27 Operating Budget



OVERVIEW

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:

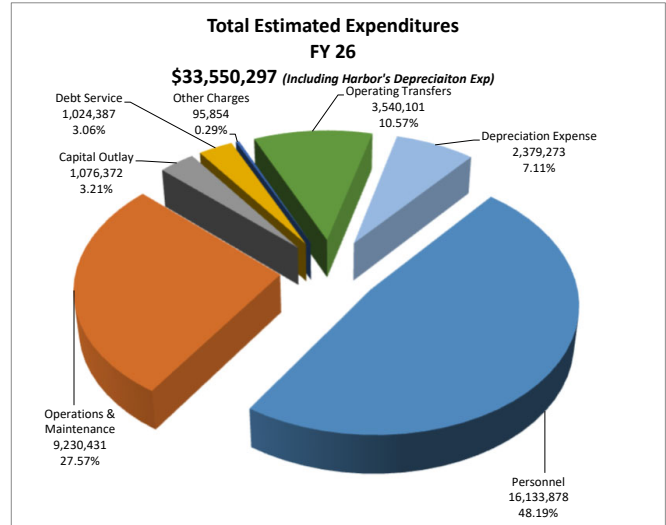
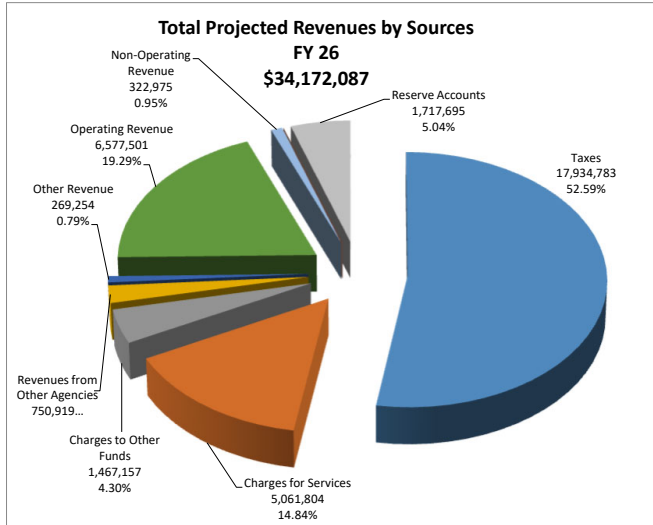
- **Combined Revenues and Appropriations**
- **Operating Transfer Schedule**

City of Homer
FY26/27 Operating Budget

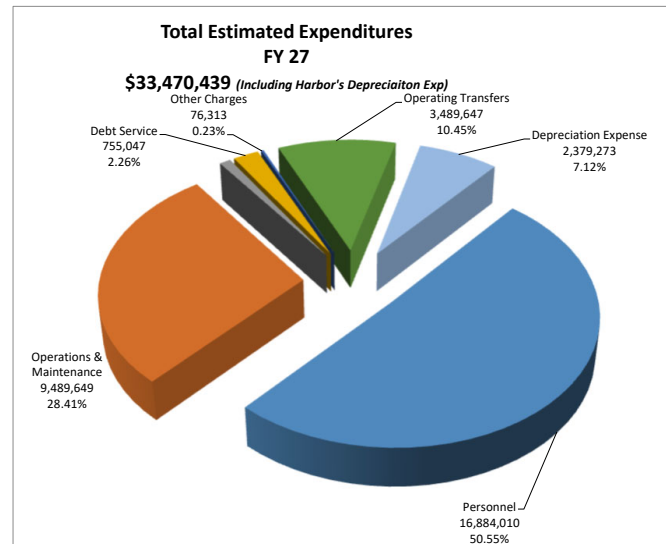
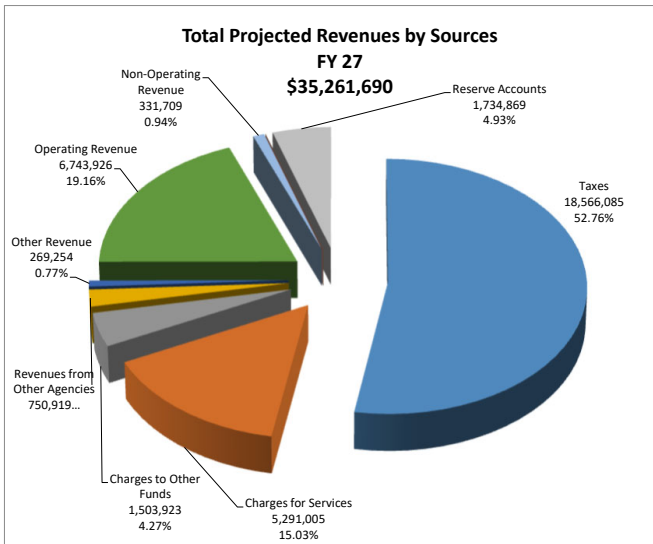
COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 26								Internal Service Funds
	General Fund	Special Revenue: Water & Sewer Operations	Enterprise Fund: Port & Harbor Operations	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	
Revenues:									
Taxes	13,805,637			1,991,691	204,652	1,932,803		17,934,783	
Charges for Services	513,406	4,548,398						5,061,804	
Charges to Other Funds	1,467,157							1,467,157	
Revenues from Other Agencies	750,919							750,919	
Other Revenue	269,254							269,254	
Operating Revenue			6,096,131			481,370		6,577,501	
Non-Operating Revenue		131,282	191,693					322,975	
Reserve Accounts							1,717,695	1,717,695	
Total Revenues	16,806,373	4,679,679	6,287,824	1,991,691	204,652	2,414,173	1,717,695	34,102,087	2,883,576
Expenditure/Expenses									
Personnel	10,993,451	2,354,870	2,785,557					16,133,878	
Operations & Maintenance	5,276,904	1,716,733	2,236,794					9,230,431	
Capital Outlay				125,000	175,000	0	776,372	1,076,372	
Debt Service						1,024,387		1,024,387	
Other Charges		35,637	60,218					95,854	
Operating Transfers	536,018	572,440	1,135,255	1,178,108	118,280			3,540,101	
Depreciation Expense			2,379,273					2,379,273	
Total Expenditures/Expenses	16,806,373	4,679,679	8,597,097	1,303,108	293,280	1,024,387	776,372	33,480,297	3,004,277
Change in Fund Balance/Net Earnings	0	0	(2,309,273)	688,583	(88,628)	1,389,786	941,323	621,791	(120,701)

COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 27								Internal Service Funds
	General Fund	Special Revenue: Water & Sewer Operations	Enterprise Fund: Port & Harbor Operations	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	
Revenues:									
Taxes	14,270,319			2,071,359	212,838	2,011,569		18,566,085	
Charges for Services	513,406	4,777,599						5,291,005	
Charges to Other Funds	1,503,923							1,503,923	
Revenues from Other Agencies	750,919							750,919	
Other Revenue	269,254							269,254	
Operating Revenue			6,262,556			481,370		6,743,926	
Non-Operating Revenue		136,016	195,693					331,709	
Reserve Accounts							1,734,869	1,734,869	
Total Revenues	17,307,822	4,913,615	6,458,249	2,071,359	212,838	2,492,939	1,734,869	35,191,690	3,270,225
Expenditure/Expenses									
Personnel	11,498,737	2,473,411	2,911,861					16,884,010	
Operations & Maintenance	5,374,239	1,810,486	2,304,924					9,489,649	
Capital Outlay						0	326,500	326,500	
Debt Service						755,047		755,047	
Other Charges		27,666	48,646					76,313	
Operating Transfers	434,845	602,051	1,122,818	1,203,776	126,157			3,489,647	
Depreciation Expense			2,379,273					2,379,273	
Total Expenditures/Expenses	17,307,821	4,913,615	8,767,522	1,203,776	126,157	755,047	326,500	33,400,439	3,270,225
Change in Fund Balance/Net Earnings	0	0	(2,309,273)	867,582	86,681	1,737,892	1,408,369	1,791,251	0

FY 26



FY 27



City of Homer
FY26/27 Operating Budget

FY26 Transfer Schedule						
Fund Description	Fund	Dept	Object	Description	Debit	Credit
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	330,254.24	
Water Admin	200	0400	5106	LEAVE CASH OUT	12,835.83	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	12,523.79	
PH Admin	400	0600	5106	LEAVE CASH OUT	59,849.29	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		330,254.24
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		12,835.83
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		12,523.79
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		59,849.29
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	1,205,623.33	
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		387,125.29
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)		248,129.80
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		70,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		368.24
Water Admin	200	0400	5990	TRANSFERS TO	313,605.91	
Sewer Admin	200	0500	5990	TRANSFERS TO	269,110.70	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		308,460.48
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		263,979.08
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		277.04
Mayor/Council	100	0100	5990	TRANSFERS TO	134,383.77	
Water Admin	200	0407	4992	TRANSFERS(OPERT		123,136.03
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		1,247.74

FY27 Transfer Schedule						
Fund Description	Fund	Dept	Object	Description	Debit	Credit
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	221,320.00	
Water Admin	200	0400	5106	LEAVE CASH OUT	7,179.86	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	9,892.11	
PH Admin	400	0600	5106	LEAVE CASH OUT	47,856.19	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		221,320.00
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		7,179.86
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		9,892.11
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		47,856.19
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	1,193,607.70	
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		357,130.74
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)		265,686.90
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		70,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		790.06
Water Admin	200	0400	5990	TRANSFERS TO	329,869.07	
Sewer Admin	200	0500	5990	TRANSFERS TO	282,776.38	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		324,557.05
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		277,494.00
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		594.39
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

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



General Fund

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.

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

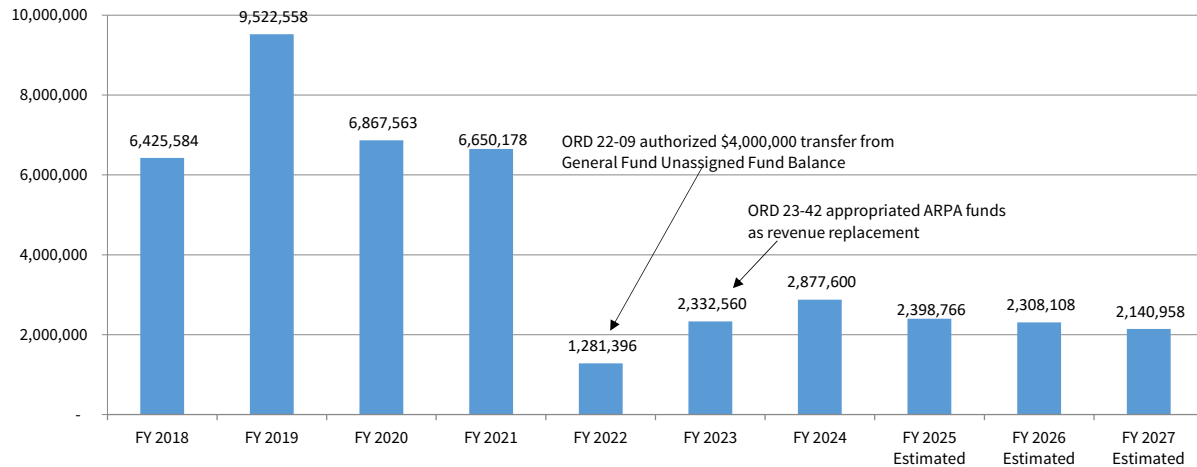
**Fund Balances - Total
Major Funds**

FY Ending	General	Utility Special	CARES	HAWSP	City Facilities	Gas Line	HART - Roads	Nonmajor	Total Gov. Funds
		Revenue	Special Revenue	Debt Service	Capital Projects	Capital Project	Capital Projects	(incl. HART Trails, Gas Line)	
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
6/30/2023	7,502,125	3,454,443	0	6,426,287	0	0	5,159,608	10,931,327	33,473,790
6/30/2024	7,983,613	3,535,735	0	7,400,377	0	0	5,698,769	10,617,217	35,235,711

General Fund Balance - Unassigned

FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
6,425,584	9,522,558	6,867,563	6,650,178	1,281,396	2,332,560	2,877,600	2,398,766	2,308,108	2,140,958

General Fund, "Unassigned" Fund Balance

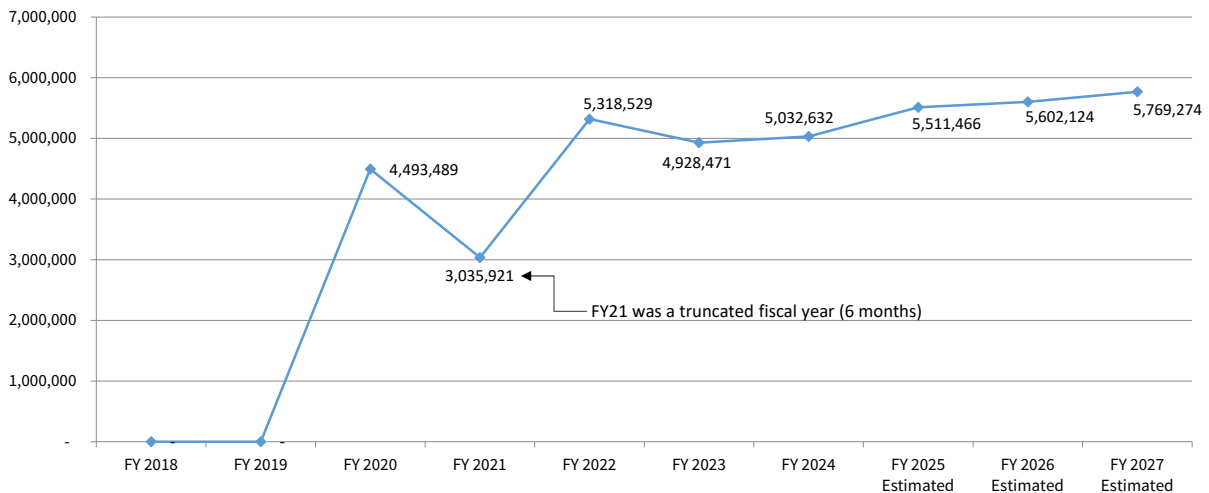


General Fund - Emergency Fund Balance

FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated
-	-	4,493,489	3,035,921	5,318,529	4,928,471	5,032,632	5,511,466	5,602,124	5,769,274

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

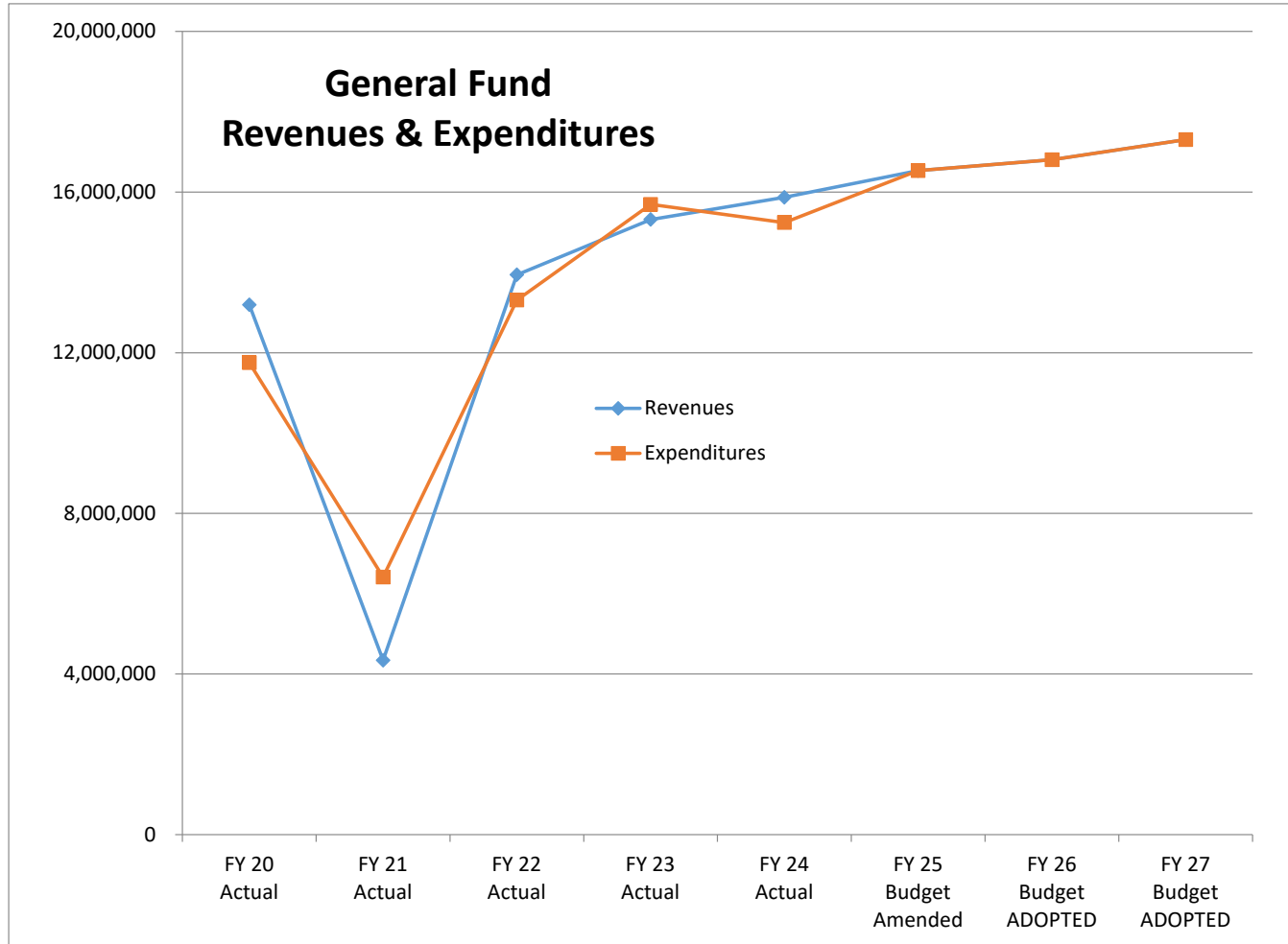
General Fund, Emergency Fund Balance



City of Homer
FY26/27 Operating Budget

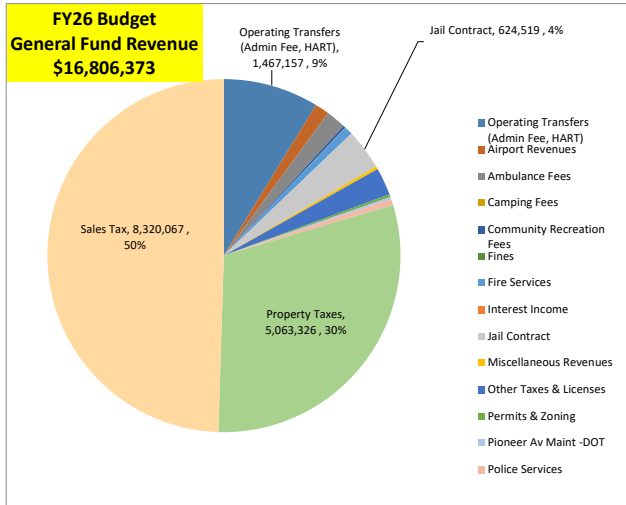
	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget Amended	FY 26 Budget ADOPTED	FY 27 Budget ADOPTED
Revenues	13,194,902	4,342,945	13,941,761	15,317,571	15,870,112	16,534,397	16,806,373	17,307,822
Expenditures	11,752,343	6,413,306	13,311,352	15,694,759	15,241,643	16,534,397	16,806,373	17,307,822
Rev - Exp	1,442,559	(2,070,361)	630,409	(377,188)	628,470	(0)	0	(0)

<i>Excluded PERS</i>	206,427	294,185	430,855	167,686	183,118	0	0	0
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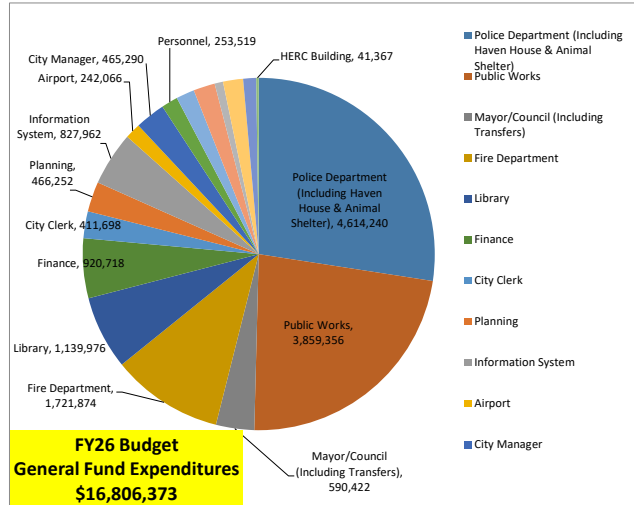


FY26

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE

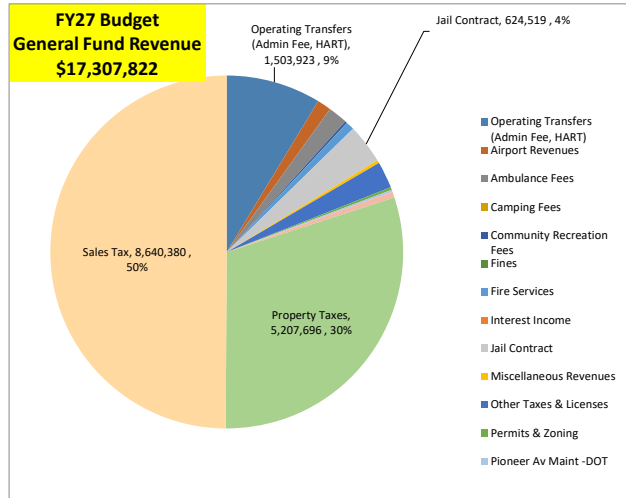


WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES

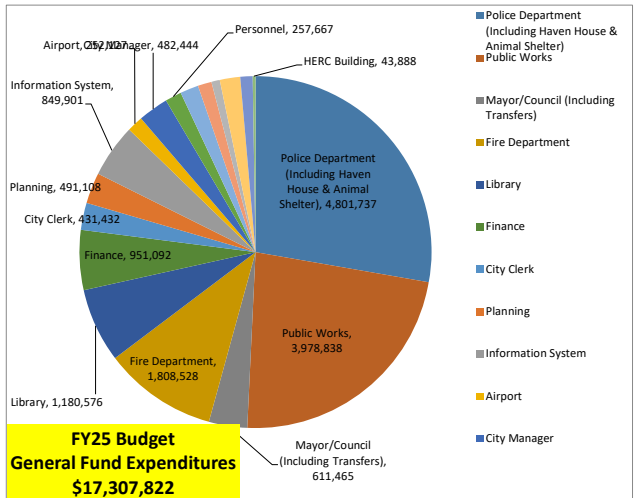


FY27

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE



WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 GENERAL FUND COMBINED STATEMENT					
	FY23	FY24	FY25	FY26	FY27
	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUE:					
Property Taxes	4,077,288	4,645,956	4,225,672	5,431,570	5,575,940
Sales & Use Taxes	8,316,811	8,240,416	9,296,032	8,374,067	8,694,380
Permits & Licenses	42,973	46,821	41,723	43,463	43,463
Fines & Forfeitures	13,396	3,989	8,381	3,543	3,543
Use of Money & Property	118,721	343,825	0	0	0
Revenues from Other Agencies	766,246	799,981	746,338	750,919	750,919
<i>PERS and Shared Revenue</i>	<i>167,686</i>	<i>183,118</i>	-	-	-
Charges for Services	631,893	495,360	445,762	513,406	513,406
Other Revenue	114,998	119,012	-	-	-
Airport	231,684	219,367	202,406	222,248	222,248
Total General Fund Revenue	<u>14,481,696</u>	<u>15,097,845</u>	<u>14,966,315</u>	<u>15,339,216</u>	<u>15,803,898</u>
Total Transfer from other Funds	<u>1,003,561</u>	<u>955,385</u>	<u>1,568,082</u>	<u>1,467,157</u>	<u>1,503,923</u>
Total Revenues & Transfers (W/O PERS Relief)	<u>15,317,571</u>	<u>15,870,112</u>	<u>16,534,397</u>	<u>16,806,373</u>	<u>17,307,822</u>
EXPENDITURES:					
Personnel (W/O PERS Relief)	10,261,707	10,244,763	11,001,711	10,993,451	11,498,737
Operations & Maintenance	4,154,156	4,584,654	5,337,558	5,276,904	5,374,239
Debt Service	-	-	-	-	-
Total Operating Expenditures	<u>14,415,863</u>	<u>14,829,417</u>	<u>16,339,269</u>	<u>16,270,355</u>	<u>16,872,976</u>
Operating Surplus/Deficit before Transfers	<u>901,707</u>	<u>1,040,695</u>	<u>195,127</u>	<u>536,018</u>	<u>434,845</u>
Operating Transfers To:					
Police Fleet CARMA					
PW Fleet CARMA				71,380	71,380
Fire Fleet CARMA					
City Hall CARMA					
Planning CARMA					
General Fleet CARMA					
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	826	366	2,282	1,248	2,677
Transfer to Water Hydrants	91,734	103,000	4,470	123,136	129,468
Leave Cash Out Bank	122,629	221,360	178,375	330,254	221,320
General Fund Unassigned Fund Balance	164,646				
Total Operating Transfers:	<u>389,835</u>	<u>334,726</u>	<u>195,128</u>	<u>536,018</u>	<u>434,845</u>
Total Expenditures & Operating Transfers	<u>14,805,698</u>	<u>15,164,143</u>	<u>16,534,397</u>	<u>16,806,373</u>	<u>17,307,821</u>
Total Deficit/Surplus	<u>511,872</u>	<u>705,970</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0005	PROPERTY TAXES:							
4101	Real Prop Tax	3,703,173	4,256,321	3,880,104	5,063,326	5,207,696	1,327,593	34.2%
4102	Per Prop Tax	231,901	246,726	236,982	240,243	240,243	3,261	1.4%
4103	Motr Vehicle Tx	39,248	40,928	45,581	42,393	42,393	(3,187)	-7.0%
4104	Prior Years Taxes	55,894	67,296	48,363	54,666	54,666	6,302	13.0%
4105	Pen/Int Prop Tx	42,898	34,684	8,642	29,551	29,551	20,908	241.9%
4107	Oil Tax	4,173	-	6,000	1,391	1,391	(4,609)	-76.8%
	Total Property Taxes	4,077,288	4,645,956	4,225,672	5,431,570	5,575,940	1,350,268	32.0%
0010	SALES & USE TAXES:							
4201	Sales Tax	7,783,970	7,741,229	8,789,131	7,860,067	8,180,380	(608,752)	-6.9%
4206	Remote Sales Tax	505,089	435,433	455,000	460,000	460,000	5,000	1.1%
4202	Cooperative Tax	24,752	24,504	23,901	25,000	25,000	1,099	4.6%
4203	Liquor License	-	35,250	23,667	25,000	25,000	1,333	5.6%
4205	Sales Tax Comm	3,000	4,000	4,333	4,000	4,000	(333)	-7.7%
	Total Sales and Use Taxes	8,316,811	8,240,416	9,296,032	8,374,067	8,694,380	(601,652)	-6.5%
0015	PERMITS & LICENSES:							
4301	Driveway Permit	2,436	2,000	2,196	2,304	2,304	108	4.9%
4302	Sign Permits	450	350	117	317	317	200	171.4%
4303	Building Permit	24,650	20,351	16,800	21,982	21,982	5,182	30.8%
4304	Peddler Permits	700	940	2,693	1,341	1,341	(1,352)	-50.2%
4308	Zoning Fees	10,000	16,300	12,442	11,450	11,450	(992)	-8.0%
4309	Row Permit	3,233	2,695	3,075	2,886	2,886	(189)	-6.2%
4310	Marijuana Licenses	-	2,400	1,133	1,200	1,200	67	5.9%
4314	Taxi/chauffeurs/safety Inspec	1,505	1,785	3,268	1,983	1,983	(1,284)	-39.3%
	Total Permits and Licenses	42,973	46,821	41,723	43,463	43,463	1,739	4.2%
0020	FINES & FORFEITURES:							
4401	Fines/Forfeit	3,118	3,989	8,381	3,543	3,543	(4,839)	-57.7%
4402	Non Moving Fine	10,278	-	-	-	-	-	0.0%
	Total Fines and Forfeitures	13,396	3,989	8,381	3,543	3,543	(4,839)	-57.7%
0025	USE OF MONEY:							
4801	Interest Income	118,721	343,825	-	-	-	-	0.0%
4802	Penalty/Interest	-	-	-	-	-	-	0.0%
	Total Use of Money	118,721	343,825	-	-	-	-	0.0%
0030	REVENUES-OTHER AGENCIES:							
4503	Prisoner Care	509,922	660,103	619,938	624,519	624,519	4,581	0.7%
4504	Borough 911	52,800	52,800	52,800	52,800	52,800	-	0.0%
4505	Police Sp Serv	149,617	38,000	39,600	39,600	39,600	-	0.0%
4507	Library Grt Ak	-	-	-	-	-	-	0.0%
4508	Library Grant	-	-	-	-	-	-	0.0%
4509	Assistant Fire Chief	-	-	-	-	-	-	0.0%
4510	Library E-Rate Discount	19,908	15,078	-	-	-	-	0.0%
4511	Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	-	0.0%
4514	Other Grants	-	-	-	-	-	-	0.0%
4527	PERS Revenue ***	167,686	183,118	-	-	-	-	0.0%
4909	Restitution	-	-	-	-	-	-	0.0%
	Total Intergovernmental	933,932	983,099	746,338	750,919	750,919	4,581	0.6%
0035	CHARGES FOR SERVICES:							
4311	Library Cards	11	86	-	-	-	-	0.0%
4315	Project Administration Fee	1,380	-	-	-	-	-	0.0%
4316	Lid Application Fee	100	100	-	-	-	-	0.0%
4317	Lid Yearly Bill	13,567	10,259	19,649	13,434	13,434	(6,215)	-31.6%
4516	Pw Equip & Serv	955	638	-	-	-	-	0.0%
4599	Pioneer Beautification	-	-	-	-	-	-	0.0%
4601	Ambulance Fees	283,609	274,001	258,981	304,992	304,992	46,011	17.8%
4602	Fire Contr Kesa	-	-	-	-	-	-	0.0%
4603	Fire Contract - Kachemak City	112,513	126,656	112,513	126,656	126,656	14,143	12.6%
4604	HVF Class Fees	-	-	-	-	-	-	0.0%
4607	Other Services	12,652	15,626	17,465	13,551	13,551	(3,914)	-22.4%
	Camping	136,533	-	-	-	-	-	0.0%

City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4609	Animal Care Fee	7,650	-	-	-	-	-	0.0%
4610	Plans & Specs	3	200	-	-	-	-	0.0%
4611	City Clerk Fees	4,313	2,125	2,314	3,146	3,146	833	36.0%
4612	Publication Fee	100	-	-	-	-	-	0.0%
4613	Cemetery Plots	13,600	9,400	9,000	12,733	12,733	3,733	41.5%
4614	Community Recreation Fees	38,821	54,409	23,686	35,375	35,375	11,689	49.4%
4650	Rents & Leases	3,661	150	205	1,339	1,339	1,134	553.0%
4655	Pavillion Rental	2,425	1,711	1,950	2,179	2,179	229	11.7%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	Total Charges for Services	631,893	495,360	445,762	513,406	513,406	67,644	15.2%
0040	OTHER REVENUE:							
4901	Surplus Prop	67,613	35,000	-	-	-	-	0.0%
4902	Other Revenue	47,385	84,012	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	Total Other Revenues	114,998	119,012	-	-	-	-	0.0%
0045	AIRPORT TERMINAL REVENUES:							
4655	Airline Leases	152,817	150,576	130,997	143,846	143,846	12,848	9.8%
4656	Concessions	1,428	1,428	6,069	1,250	1,250	(4,819)	-79.4%
4657	Car Rental	46,274	43,300	42,706	47,386	47,386	4,680	11.0%
4658	Parking Fees	31,164	24,064	22,634	29,766	29,766	7,133	31.5%
4660	Advertising	-	-	-	-	-	-	0.0%
	Total Airport	231,684	219,367	202,406	222,248	222,248	19,842	9.8%
	Total Before Operating Transfers	14,481,696	15,097,845	14,966,315	15,339,216	15,803,898	837,584	5.6%
0099	OPERATING TRANSFERS:							
4981	G/F Admin Water	-	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	-	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART - TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtn	907,807	945,385	1,279,890	1,296,388	1,329,933	50,043	3.9%
4992	Other Transfer	95,754	10,000	10,000	10,000	10,000	-	0.0%
4990	Draw on Fund Balance - Fire Positions	-	-	92,061	-	-	(92,061)	-100.0%
4990	Draw on Fund Balance - Budget Amendments	-	-	186,131	-	-	(186,131)	-100.0%
4990	Draw on Fund Balance - Balance Budget	-	-	-	160,769	163,990	163,990	0.0%
	Total Operating Transfers	1,003,561	955,385	1,568,082	1,467,157	1,503,923	(64,159)	-4.1%
	Grand Total	15,485,257	16,053,230	16,534,397	16,806,373	17,307,822	773,425	4.7%
	Grand Total (Adj) ***	15,317,571	15,870,112	16,534,397	16,806,373	17,307,822	773,425	4.7%

City of Homer
FY26/27 Operating Budget

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	5,657,121	5,753,619	6,670,229	6,604,518	6,743,029	72,801	1.1%
5102	Fringe Benefits	3,483,891	3,433,619	3,389,273	3,488,548	3,832,489	443,216	13.1%
5103	Part-time Wages	369,250	287,808	394,357	354,107	355,373	(38,985)	-9.9%
5104	Part-time Benefits	100,564	167,546	136,608	128,073	148,277	11,669	8.5%
5105	Overtime	635,058	595,313	400,093	407,916	409,281	9,187	2.3%
5107	Part-time Overtime	12,894	5,181	11,151	10,288	10,288	(863)	-7.7%
5108	Unemployment Benefits	2,928	1,676	-	-	-	-	0.0%
5112	PERS Relief	167,686	183,118	-	-	-	-	0.0%
Total Salaries and Benefits		10,429,393	10,427,881	11,001,711	10,993,451	11,498,737	497,026	4.5%
Maintenance and Operations								
5201	Office Supplies	44,141	45,402	47,950	45,050	43,250	(4,700)	-9.8%
5202	Operating Supplies	284,810	346,384	374,330	373,000	373,500	(830)	-0.2%
5203	Fuel and Lube	325,678	298,120	252,300	277,600	280,100	27,800	11.0%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	36,307	38,424	44,200	40,900	42,600	(1,600)	-3.6%
5207	Vehicle and Boat Maintenance	227,479	207,147	295,500	293,500	294,750	(750)	-0.3%
5208	Equipment Maintenance	15,974	36,448	55,125	42,550	43,550	(11,575)	-21.0%
5209	Building & Grounds Maintenance	76,739	76,352	103,757	99,007	101,757	(2,000)	-1.9%
5210	Professional Services	796,681	755,016	994,050	960,665	969,165	(24,885)	-2.5%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5213	Survey and Appraisal	20	4,350	13,000	7,000	7,000	(6,000)	-46.2%
5214	Rents & Leases	94,413	123,939	196,658	175,373	173,873	(22,785)	-11.6%
5215	Communications	231,461	244,761	218,190	215,540	214,540	(3,650)	-1.7%
5216	Freight and Postage	21,204	35,274	14,700	14,150	14,150	(550)	-3.7%
5217	Electricity	266,590	289,827	309,971	302,353	329,068	19,097	6.2%
5218	Water	18,244	21,934	24,126	24,127	26,540	2,414	10.0%
5219	Sewer	24,244	29,363	33,457	32,300	35,530	2,073	6.2%
5220	Refuse and Disposal	7,391	9,843	10,300	9,800	9,800	(500)	-4.9%
5221	Property Insurance	55,522	72,338	78,816	86,698	95,368	16,551	21.0%
5222	Auto Insurance	43,673	49,420	47,749	50,193	55,212	7,463	15.6%
5223	Liability Insurance	117,923	118,449	198,870	199,873	219,861	20,991	10.6%
5224	Fidelity Bond	450	450	450	450	450	-	0.0%
5227	Advertising	26,152	32,521	43,900	38,650	38,150	(5,750)	-13.1%
5228	Books	44,917	45,125	44,750	45,500	45,500	750	1.7%
5229	Periodicals	10,812	9,709	12,550	10,550	9,550	(3,000)	-23.9%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	111,613	129,250	141,445	129,400	128,900	(12,545)	-8.9%
5233	Computer Related Items	49,848	71,551	68,200	66,200	63,700	(4,500)	-6.6%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	19,318	16,585	27,170	21,220	21,220	(5,950)	-21.9%
5236	Transportation	48,328	5,687	-	1,550	1,550	1,550	0.0%
5237	Subsistence	31,047	4,593	-	2,600	2,600	2,600	0.0%
5238	Printing and Binding	3,213	4,272	13,850	12,550	12,250	(1,600)	-11.6%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	72,765	60,023	29,700	42,700	43,200	13,500	45.5%
5248	Lobbying	23,411	26,661	63,000	61,000	62,000	(1,000)	-1.6%
5250	Camera Area Network	-	-	-	17,000	17,000	17,000	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	6,298	2,728	2,350	2,850	2,950	600	25.5%
5254	Over and Short	10	-	-	-	-	-	0.0%
5280	Volunteer Incentives	32,970	36,543	39,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%
5601	Uniform	38,387	58,863	67,900	56,400	61,400	(6,500)	-9.6%
5602	Safety Equipment	25,340	34,489	39,950	33,450	33,450	(6,500)	-16.3%
5603	Employee Training	110,778	215,259	309,510	220,050	221,200	(88,310)	-28.5%
5604	Public Education	824	2,835	4,750	4,250	4,250	(500)	-10.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5614	Car Allowance	10,182	22,354	9,842	22,300	22,300	12,458	126.6%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5633	Phones	-	3,968	10,000	8,000	8,000	(2,000)	-20.0%
5634	Networking	5,055	6,274	6,500	29,000	29,000	22,500	346.2%
5635	Software	54,272	50,979	70,500	107,500	107,400	36,900	52.3%
5636	Servers	10,129	21,317	15,000	50,000	50,000	35,000	233.3%
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%
5801	Pratt Museum	69,000	79,000	79,000	77,000	77,000	(2,000)	-2.5%
5804	Homer Chamber of Commerce	-	75,000	75,000	75,000	75,000	-	0.0%
5815	Parks & Recreation Board	189	1,475	1,500	-	-	(1,500)	-100.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	4,154,156	4,584,654	5,337,558	5,276,904	5,374,239	36,681	0.7%
	Transfers							
5106	Leave Cash Out	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
5990	Transfers To	1,156,267	190,866	16,752	205,764	213,525	196,773	1174.6%
	Total Transfers	1,278,896	412,226	195,128	536,018	434,845	239,718	122.9%
	Total	15,862,445	15,424,760	16,534,397	16,806,373	17,307,822	773,425	4.7%

City of Homer
FY26/27 Operating Budget

FUND ADMIN	100 - GENERAL FUND COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	746,852	796,849	843,596	725,082	732,426	(111,169)	-13.2%
5102	Fringe Benefits	405,406	389,350	396,118	361,732	394,157	(1,961)	-0.5%
5103	Part-time Wages	53,648	28,015	75,464	47,527	48,792	(26,672)	-35.3%
5104	Part-time Benefits	6,901	41,170	20,822	22,310	26,433	5,611	26.9%
5105	Overtime	14,034	13,326	15,349	13,997	14,011	(1,337)	-8.7%
5107	Part-time Overtime	3,118	-	1,200	1,200	1,200	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	20,785	23,763	-	-	-	-	0.0%
Total Salaries and Benefits		1,250,744	1,292,473	1,352,548	1,171,847	1,217,019	(135,529)	-10.0%
Maintenance and Operations								
5201	Office Supplies	3,959	5,286	5,750	5,900	5,900	150	2.6%
5202	Operating Supplies	2,234	3,474	2,500	4,000	4,000	1,500	60.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5206	Food and Staples	9,995	9,164	11,900	12,900	13,900	2,000	16.8%
5208	Equipment Maintenance	1,526	736	3,275	3,300	3,300	25	0.8%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	73,682	60,375	95,400	79,500	82,500	(12,900)	-13.5%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5214	Rents & Leases	357	341	-	-	-	-	0.0%
5215	Communications	14,721	9,843	11,800	10,850	10,850	(950)	-8.1%
5216	Freight and Postage	755	247	550	550	550	-	0.0%
5217	Electricity	-	-	-	-	-	-	0.0%
5218	Water	-	-	-	-	-	-	0.0%
5219	Sewer	-	-	-	-	-	-	0.0%
5221	Property Insurance	-	-	-	-	-	-	0.0%
5223	Liability Insurance	2,376	4,198	9,454	9,484	10,432	978	10.3%
5227	Advertising	17,953	23,437	30,650	27,150	27,150	(3,500)	-11.4%
5228	Books	-	-	-	-	-	-	0.0%
5229	Periodicals	70	-	550	550	550	-	0.0%
5230	Audio Visual	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,185	2,370	3,450	3,450	3,450	-	0.0%
5233	Computer Related Items	5,389	3,195	6,200	6,200	6,200	-	0.0%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,526	2,714	5,850	4,150	4,150	(1,700)	-29.1%
5236	Transportation	18,126	290	-	-	-	-	0.0%
5237	Subsistence	7,507	23	-	-	-	-	0.0%
5238	Printing and Binding	2,435	3,577	10,000	10,300	10,000	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5244	Snow Removal	-	-	-	-	-	-	0.0%
5248	Lobbying	2,411	4,944	12,000	10,000	11,000	(1,000)	-8.3%
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%
5603	Employee Training	23,749	38,706	67,000	39,000	39,000	(28,000)	-41.8%
5604	Public Education	-	-	-	-	-	-	0.0%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5614	Car Allowance	3,514	2,624	3,500	4,000	4,000	500	14.3%
5627	IT Security	-	-	-	-	-	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5633	Phones	-	-	-	-	-	-	0.0%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	815	16,831	9,900	11,300	11,200	1,300	13.1%
5636	Servers	-	-	-	-	-	-	0.0%
5639	Subscription Databases	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		221,113	216,339	321,479	270,834	276,382	(45,097)	-14.0%
Total		1,471,857	1,508,812	1,674,027	1,442,680	1,493,401	(180,626)	-10.8%

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

- ✓ Assisted the State with their Primary Election in August and General Election in November, assisted the Kenai Peninsula Borough with the Borough Election processes and facilitated our own municipal election in October. All elections had an increase in the number of voters who voted absentee by mail.
- ✓ Conducted and facilitated 13 Request for Proposals and Invitations to Bids.
- ✓ Provided ordinance/resolution development training to City staff.

BUDGET PERIOD GOALS AND OBJECTIVES

- Shared Portal to Laserfiche for document searches.
- Uploading backlog of electronic documents to Laserfiche.
- Creation of biennial training standards for advisory bodies.
- Continue with developing Standard Operation Procedures for the Clerk's office.
- Review and update of Records Request Processing and Regulations.
- Improve coordination and training for City and Borough Election Processes.

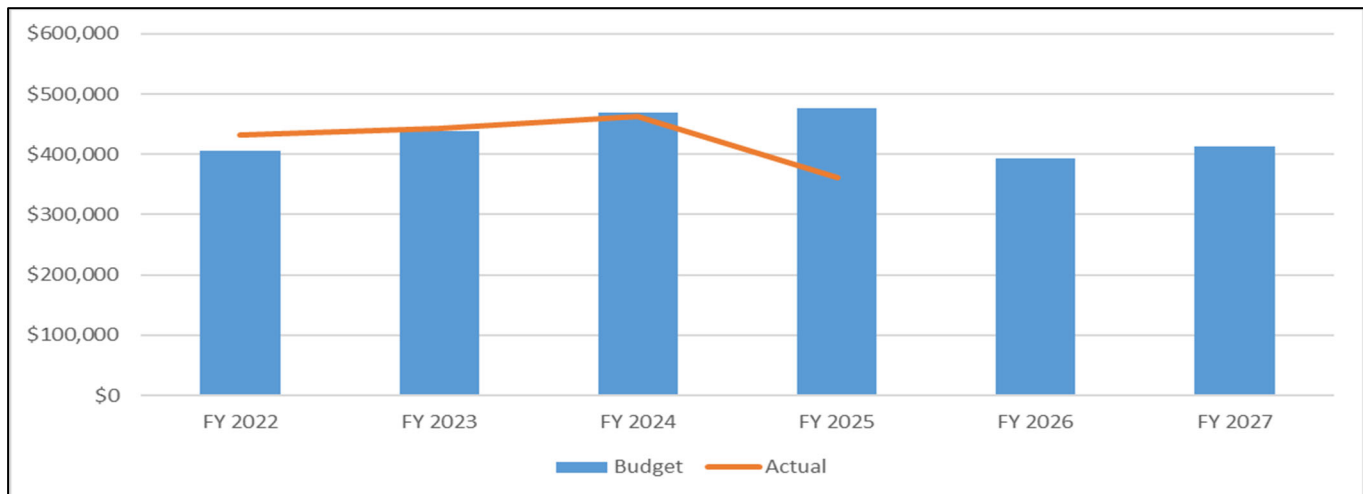
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Number of Public Meetings	174	149	158	178

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Administration (City Clerk)	3	3	3	3

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0101 - CITY CLERK								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	243,357	256,881	275,525	209,599	215,526	(60,000)	-21.8%
5102	Fringe Benefits	136,332	138,498	130,936	118,525	132,374	1,438	1.1%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,171	12,824	13,105	13,105	13,105	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,344	8,612	-	-	-	-	0.0%
Total Salaries and Benefits		399,204	416,814	419,567	341,230	361,005	(58,562)	-14.0%
Maintenance and Operations								
5201	Office Supplies	729	3,741	3,000	3,000	3,000	-	0.0%
5206	Food and Staples	163	387	150	150	150	-	0.0%
5208	Equipment Maintenance	699	-	1,500	1,500	1,500	-	0.0%
5210	Professional Services	13,524	9,543	17,000	17,000	17,000	-	0.0%
5214	Rents & Leases	357	341	-	-	-	-	0.0%
5215	Communications	3,775	1,942	1,600	1,600	1,600	-	0.0%
5216	Freight and Postage	8	221	-	-	-	-	0.0%
5223	Liability Insurance	611	1,139	2,581	2,589	2,848	267	10.3%
5227	Advertising	10,363	12,280	12,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	-	-	1,200	1,200	1,200	-	0.0%
5233	Computer Related Items	211	-	1,000	1,000	1,000	-	0.0%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,023	1,153	1,000	1,000	1,000	-	0.0%
5236	Transportation	3,355	-	-	-	-	-	0.0%
5237	Subsistence	4,152	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5603	Employee Training	4,560	11,684	15,500	10,500	10,500	(5,000)	-32.3%
5635	Software	67	3,064	-	-	-	-	0.0%
Total Maintenance and Operations		44,393	46,301	57,531	52,539	52,798	(4,733)	-8.2%
Total		443,597	463,115	477,098	393,769	413,803	(63,294)	-13.3%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0102 - CITY ELECTIONS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	175	125	1,000	2,060	2,060	1,060	106.0%
5104	Part-time Benefits	2,626	0	165	169	169	4	2.2%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	2,625	-	1,200	1,200	1,200	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>5,426</u>	<u>125</u>	<u>2,365</u>	<u>3,429</u>	<u>3,429</u>	<u>1,064</u>	<u>45.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	222	150	300	300	300	-	0.0%
5206	Food and Staples	63	-	250	250	250	-	0.0%
5208	Equipment Maintenance	600	600	1,175	1,200	1,200	25	2.1%
5210	Professional Services	-	4,600	5,000	5,000	5,000	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	1,141	772	750	750	750	-	0.0%
5238	Printing and Binding	2,435	3,577	6,700	7,000	6,700	-	0.0%
<u>Total Maintenance and Operations</u>		<u>4,462</u>	<u>9,699</u>	<u>14,175</u>	<u>14,500</u>	<u>14,200</u>	<u>25</u>	<u>0.2%</u>
<u>Total</u>		<u>9,887</u>	<u>9,824</u>	<u>16,540</u>	<u>17,929</u>	<u>17,629</u>	<u>1,089</u>	<u>6.6%</u>

FY26/27 Budget Notes:

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

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

- ✓ Comprehensive Plan draft completed, and Zoning Code update underway.
- ✓ Land acquired for new Public Works campus
- ✓ Secured State and Federal grant funds for non-motorized transportation, harbor expansion study, raw water transmission main replacement and harbor float system design and permitting.
- ✓ Increased capacity to manage federal grant projects.

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

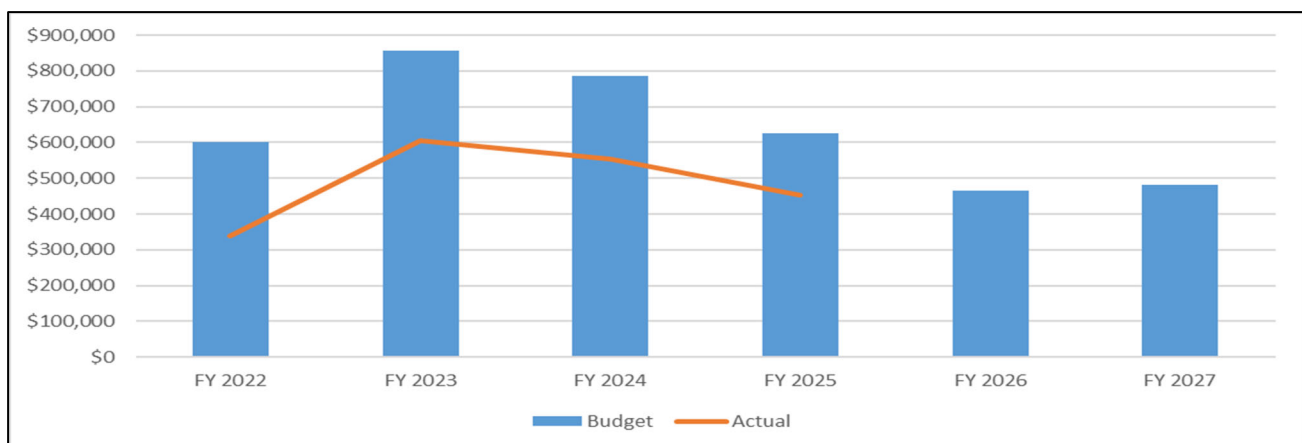
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Resolutions	87	91	130	126
Ordinances	62	85	58	70
Grant application funded/written	6/9	6/7 (declined 1)	7/11	9/15
Grant dollars approved	\$426,663	\$1,331,413 (\$148,049 declined)	\$4,217,614	\$6,246,806

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Administration (City Manager's Office)	4.5	4.5	4.5 (1 FTE to remain vacant)	4.5 (1 FTE to remain vacant)

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0110 - CITY MANAGER								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	298,791	319,629	272,613	214,990	214,990	(57,622)	-21.1%
5102	Fringe Benefits	167,908	144,739	122,401	92,138	98,168	(24,233)	-19.8%
5103	Part-time Wages	37,303	-	74,464	45,466	46,732	(27,732)	-37.2%
5104	Part-time Benefits	2,990	19,380	20,657	22,141	26,265	5,607	27.1%
5105	Overtime	759	502	892	892	906	14	1.6%
5107	Part-time Overtime	493	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,967	8,800	-	-	-	-	0.0%
Total Salaries and Benefits		516,212	493,050	491,027	375,627	387,060	(103,966)	-21.2%
Maintenance and Operations								
5201	Office Supplies	1,453	193	1,200	1,200	1,200	-	0.0%
5202	Operating Supplies	-	(15)	-	-	-	-	0.0%
5206	Food and Staples	9,769	8,778	11,500	12,000	13,000	1,500	13.0%
5208	Equipment Maintenance	20	-	100	100	100	-	0.0%
5210	Professional Services	36,178	16,800	39,000	20,000	23,000	(16,000)	-41.0%
5215	Communications	9,603	3,534	8,000	5,000	5,000	(3,000)	-37.5%
5216	Freight and Postage	722	26	500	500	500	-	0.0%
5223	Liability Insurance	1,189	1,863	4,199	4,213	4,634	435	10.3%
5227	Advertising	4,645	9,028	12,000	10,000	10,000	(2,000)	-16.7%
5228	Books	-	-	-	-	-	-	0.0%
5229	Periodicals	70	-	200	200	200	-	0.0%
5231	Tools and Equipment	-	60	750	750	750	-	0.0%
5233	Computer Related Items	341	84	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	2,009	811	4,000	2,000	2,000	(2,000)	-50.0%
5236	Transportation	8,069	290	-	-	-	-	0.0%
5237	Subsistence	1,385	23	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,500	1,500	1,500	-	0.0%
5248	Lobbying	2,411	4,944	12,000	10,000	11,000	(1,000)	-8.3%
5603	Employee Training	7,423	9,552	34,000	15,000	15,000	(19,000)	-55.9%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	3,013	2,125	3,000	3,000	3,000	-	0.0%
5635	Software	726	3,116	2,500	3,200	3,500	1,000	40.0%
Total Maintenance and Operations		89,027	61,211	135,449	89,663	95,384	(40,065)	-29.6%
Total		605,239	554,261	626,476	465,290	482,444	(144,032)	-23.0%

FY26/27 Budget Notes:

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

- ✓ National recruitment campaign for new City Manager.
- ✓ Recruited key positions of PW Director, City Engineer, Parks Coordinator, and others.
- ✓ Longevity Pay approved by Council for wage compression relief.
- ✓ Implemented Exempt employee wage scale.
- ✓ Revised job descriptions/key positions to support administrative goals/direction.

BUDGET PERIOD GOALS AND OBJECTIVES

- Work with PERS and City Council to implement new classification of employees: Long Term/Non Perm.
- Successful healthcare bidding and renewal/change.
- Successful recruitment and retention to offset attrition
- Leadership development and training for employees, both current supervisory and non-supervisory positions

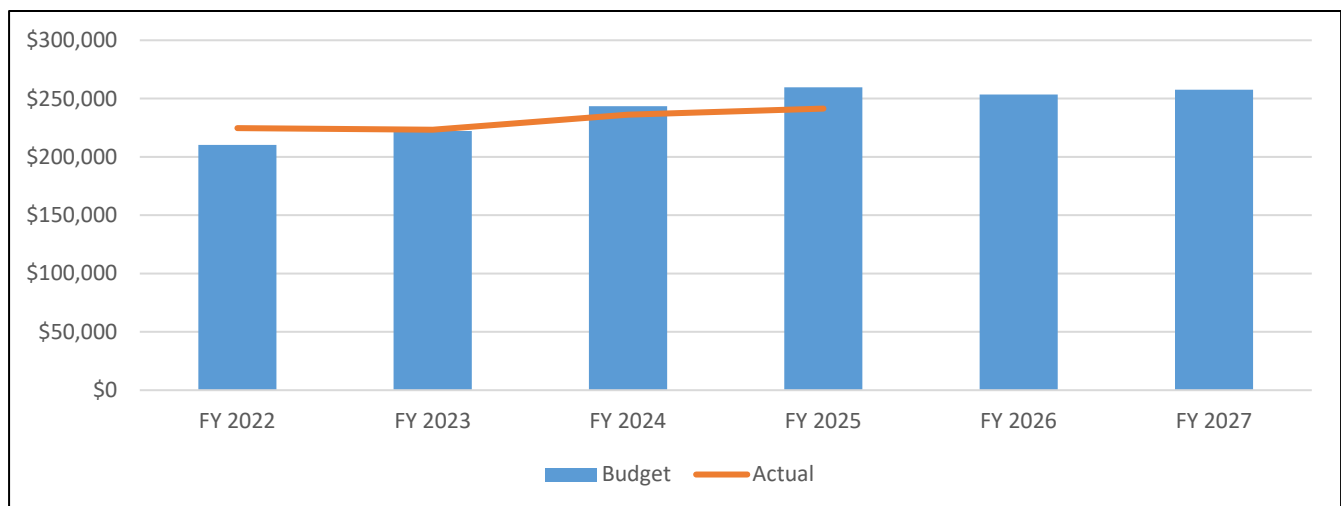
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Total Full-Time Employees	107	107	112	116

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Administration (Personnel)	1	1	1	1

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0111 - PERSONNEL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	113,677	120,358	136,448	136,448	136,448	0	0.0%
5102	Fringe Benefits	55,038	56,452	56,578	58,798	62,818	6,240	11.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,023	3,470	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>171,738</u>	<u>180,280</u>	<u>193,026</u>	<u>195,246</u>	<u>199,266</u>	<u>6,240</u>	<u>3.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,265	1,106	1,000	1,000	1,000	-	0.0%
5210	Professional Services	7,106	14,057	16,400	15,500	15,500	(900)	-5.5%
5215	Communications	95	191	250	250	250	-	0.0%
5216	Freight and Postage	26	-	-	-	-	-	0.0%
5223	Liability Insurance	309	565	1,269	1,273	1,401	131	10.3%
5227	Advertising	1,097	743	5,000	3,500	3,500	(1,500)	-30.0%
5229	Periodicals	-	-	350	350	350	-	0.0%
5231	Tools and Equipment	1,185	2,310	1,500	1,500	1,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	244	475	550	550	550	-	0.0%
5236	Transportation	5,608	-	-	-	-	-	0.0%
5237	Subsistence	1,641	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5603	Employee Training	8,972	15,417	13,000	9,000	9,000	(4,000)	-30.8%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5635	Software	-	108	-	100	100	100	0.0%
<u>Total Maintenance and Operations</u>		<u>51,578</u>	<u>55,966</u>	<u>66,569</u>	<u>58,273</u>	<u>58,401</u>	<u>(8,169)</u>	<u>-12.3%</u>
<u>Total</u>		<u>223,316</u>	<u>236,247</u>	<u>259,595</u>	<u>253,519</u>	<u>257,667</u>	<u>(1,929)</u>	<u>-0.7%</u>

FY26/27 Budget Notes:

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

- Site selection and plans for new community recreation center.
- Use of public schools is a constant challenge and not consistently available, therefore additional municipal space is needed for operations.
- Evaluate PARCAC and community requests regarding the creation of a Parks and Recreation department.
- Plan for high demand of continued and expanded use of the HERC gym and activity room as upkeep is required.

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Offered over 100 events/programs annually.
- ✓ Hired a full-time Recreation Programmer.
- ✓ Recruited 18 new volunteers for a total of 108.
- ✓ Implemented new registration/payment software.
- ✓ Offered new and additional youth programs.
- ✓ Successful collaboration with Homer Library with the Sports Gear Library.

BUDGET PERIOD GOALS AND OBJECTIVES

- Renew three-year MOU with Kenai Peninsula Borough School District for facility use, equipment and ballfield agreement.
- Create comprehensive policies and procedures document for community recreation and parks.
- Assist with planning stages of new multi-use community center.
- Review and propose new fees in fee schedule.
- Recruit new volunteers and contracted instructors for new programs.
- Pursue additional community partnerships.
- Implement Icelandic Model Youth Prevention Model.
- Pursue new opportunities for youth after school, weekends and summer months
- Purchase and install new volleyball nets.
- Resurface the HERC gym floor

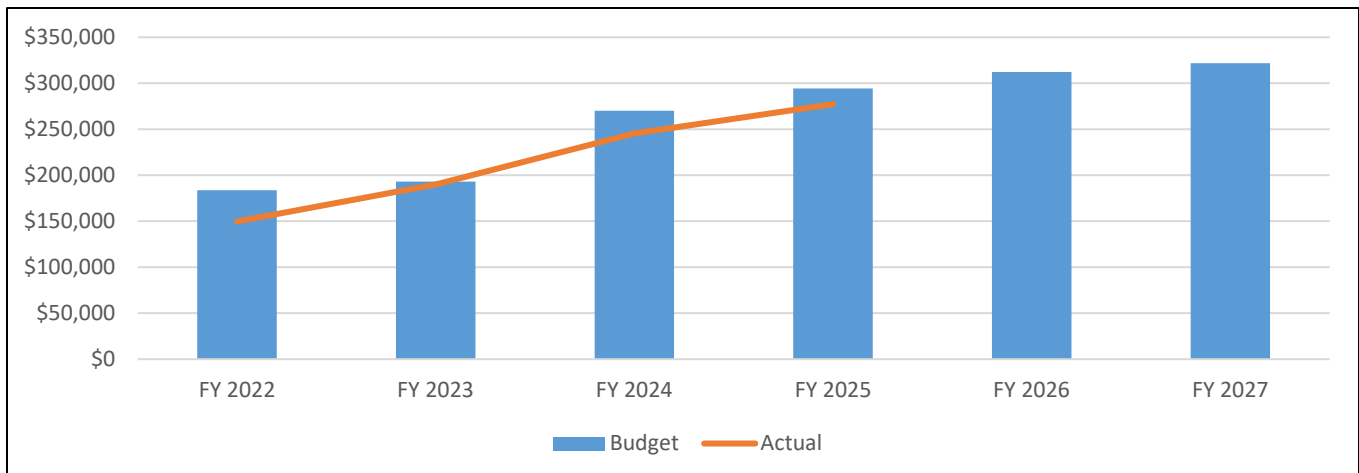
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Participants	2,750	5,000	5,500	5,750

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Administration (Community Recreation)	1.5	2	2	2

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0115- COMMUNITY RECREATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	91,028	99,981	159,009	164,044	165,462	6,453	4.1%
5102	Fringe Benefits	46,128	49,661	86,203	92,270	100,796	14,593	16.9%
5103	Part-time Wages	16,170	27,890	(0)	-	-	0	-100.0%
5104	Part-time Benefits	1,285	21,789	0	-	-	(0)	-100.0%
5105	Overtime	1,104	-	1,351	-	-	(1,351)	-100.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,450	2,882	-	-	-	-	0.0%
Total Salaries and Benefits		158,164	202,204	246,564	256,314	266,259	19,695	8.0%
Maintenance and Operations								
5201	Office Supplies	289	97	250	400	400	150	60.0%
5202	Operating Supplies	2,234	3,490	2,500	4,000	4,000	1,500	60.0%
5206	Food and Staples	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	207	136	500	500	500	-	0.0%
5210	Professional Services	16,874	15,376	18,000	22,000	22,000	4,000	22.2%
5215	Communications	1,247	4,176	1,950	4,000	4,000	2,050	105.1%
5216	Freight and Postage	-	-	50	50	50	-	0.0%
5223	Liability Insurance	268	630	1,404	1,408	1,549	145	10.3%
5227	Advertising	706	614	900	900	900	-	0.0%
5233	Computer Related Items	4,837	3,111	4,200	4,200	4,200	-	0.0%
5235	Membership Dues	250	275	300	600	600	300	100.0%
5236	Transportation	1,094	-	-	-	-	-	0.0%
5237	Subsistence	329	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,800	1,800	1,800	-	0.0%
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%
5603	Employee Training	2,793	2,052	4,500	4,500	4,500	-	0.0%
5614	Car Allowance	502	499	500	1,000	1,000	500	100.0%
5635	Software	22	10,543	7,400	8,000	7,600	200	2.7%
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		31,654	43,161	47,754	55,858	55,599	7,845	16.4%
Total		189,818	245,365	294,318	312,173	321,858	27,540	9.4%

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

General Fund Community Development Department

OBJECTIVE STATEMENT

Guide development in accordance with Homer's Comprehensive Plan and Homer City Code. Promote Homer's quality of life by supporting economic development efforts, community partnerships, municipal facility planning, and grant writing for city projects.

FUNCTIONS AND RESPONSIBILITIES

Interpret and administer Homer's Zoning and Subdivision Code. Provide special project support to the City including public outreach and community partnerships, and grant writing. 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 MAPP Steering Committee.

LONG-TERM CONSIDERATIONS

- Pending update of Comprehensive Plan and Zoning Code
- Potential adoption and implementation of building codes
- Update office policies and procedures and modernize records management

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Began update of the Comprehensive Plan.
- ✓ Completed update to the Transportation Plan.
- ✓ Hosted community events for Strong Towns speaker and documentary film Cruise Boom.
- ✓ Creation of Community Development Department.

BUDGET PERIOD GOALS AND OBJECTIVES

- Complete Comprehensive Plan update.
- Update Zoning code.
- Plan and implement code enforcement program, including relevant code changes.
- Implement Transportation Plan objectives.
- Implement new Zoning code process and procedures, with staff training and outreach to the development community.

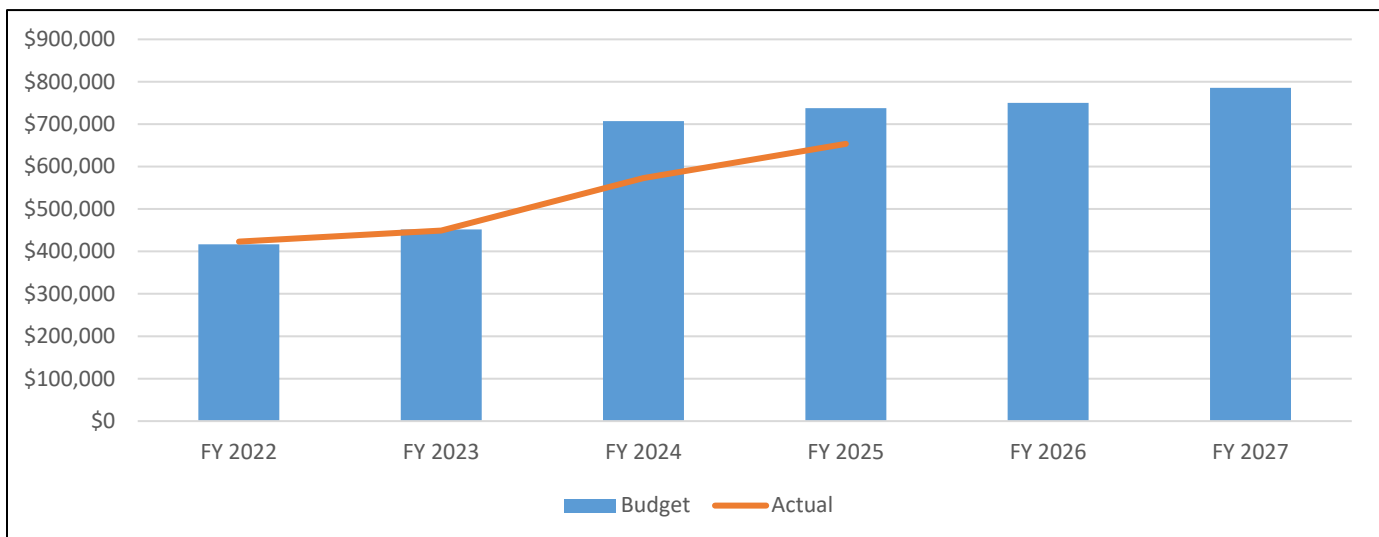
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Zoning Permits issued	34	58	81	67
Plats reviewed	11	9	12	9
Conditional Use Permits	6	5	8	15

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Community Development	4.5	4.5	4.5	4.5

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
COMMUNITY DEVELOPMENT COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	369,499	320,325	388,709	402,564	413,822	25,113	6.5%
5102	Fringe Benefits	192,429	174,140	182,351	195,190	213,110	30,759	16.9%
5103	Part-time Wages	15,445	-	50,256	38,971	38,971	(11,285)	-22.5%
5104	Part-time Benefits	1,231	19,380	22,358	21,609	25,629	3,271	14.6%
5105	Overtime	-	201	2,500	1,500	1,500	(1,000)	-40.0%
5107	Part-time Overtime	41	-	-	1,000	1,000	1,000	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,828	9,240	-	-	-	-	0.0%
Total Salaries and Benefits		588,473	523,286	646,175	660,834	694,033	47,858	7.4%
Maintenance and Operations								
5201	Office Supplies	2,971	842	3,500	3,000	3,000	(500)	-14.3%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	846	3,000	3,500	3,500	500	16.7%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	5,810	20,000	20,000	20,000	-	0.0%
5213	Survey and Appraisal	-	4,350	10,000	5,000	5,000	(5,000)	-50.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,461	1,400	2,400	2,400	1,000	71.4%
5216	Freight and Postage	53	22	300	300	300	-	0.0%
5223	Liability Insurance	628	1,656	3,752	3,764	4,140	388	10.3%
5227	Advertising	2,003	4,589	4,000	3,500	3,500	(500)	-12.5%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	61	1,500	1,000	1,000	(500)	-33.3%
5233	Computer Related Items	3,302	132	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	3,672	1,885	4,500	3,000	3,000	(1,500)	-33.3%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,500	500	500	(1,000)	-66.7%
5252	Credit Card Expenses	270	401	-	500	600	600	0.0%
5603	Employee Training	2,932	16,506	17,000	15,500	15,500	(1,500)	-8.8%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	15,275	8,599	15,900	21,700	23,700	7,800	49.1%
Total Maintenance and Operations		45,502	49,692	91,352	89,164	91,640	288	0.3%
Total		633,974	572,978	737,527	749,998	785,673	48,146	6.5%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	124,657	168,642	128,229	130,606	133,219	4,990	3.9%
5102	Fringe Benefits	56,775	90,146	54,991	57,842	61,862	6,872	12.5%
5103	Part-time Wages	-	-	50,256	38,971	38,971	(11,285)	-22.5%
5104	Part-time Benefits	-	-	22,358	21,609	25,629	3,271	14.6%
5105	Overtime	-	-	1,000	-	-	(1,000)	-100.0%
5107	Part-time Overtime	-	-	-	1,000	1,000	1,000	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,316	4,862	-	-	-	-	0.0%
	Total Salaries and Benefits	184,747	263,649	256,834	250,029	260,681	3,847	1.5%
	Maintenance and Operations							
5201	Office Supplies	-	825	1,500	1,500	1,500	-	0.0%
5206	Food and Staples	-	360	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	5,135	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	4,350	5,000	5,000	5,000	-	0.0%
5215	Communications	-	383	700	700	700	-	0.0%
5216	Freight and Postage	-	13	150	150	150	-	0.0%
5223	Liability Insurance	-	735	1,662	1,667	1,834	172	10.3%
5227	Advertising	-	715	1,000	1,000	1,000	-	0.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	61	500	500	500	-	0.0%
5233	Computer Related Items	-	112	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	-	1,079	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	500	500	(500)	-50.0%
5603	Employee Training	-	8,473	7,000	6,000	6,000	(1,000)	-14.3%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	-	144	400	700	700	300	75.0%
	Total Maintenance and Operations	-	22,385	34,412	33,717	33,884	(528)	-1.5%
	Total	184,747	286,034	291,246	283,746	294,565	3,319	1.1%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0130 - PLANNING & ZONING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	244,843	151,683	260,481	271,957	280,603	20,123	7.7%
5102	Fringe Benefits	135,654	83,994	127,360	137,348	151,248	23,888	18.8%
5103	Part-time Wages	15,445	-	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,231	19,380	(0)	-	-	0	-100.0%
5105	Overtime	-	201	1,500	1,500	1,500	-	0.0%
5107	Part-time Overtime	41	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,512	4,378	-	-	-	-	0.0%
Total Salaries and Benefits		403,726	259,636	389,341	410,805	433,351	44,010	11.3%
Maintenance and Operations								
5201	Office Supplies	2,971	17	2,000	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	486	2,000	2,500	2,500	500	25.0%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	675	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	-	5,000	-	-	(5,000)	-100.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,077	700	1,700	1,700	1,000	142.9%
5216	Freight and Postage	53	9	150	150	150	-	0.0%
5223	Liability Insurance	628	921	2,090	2,097	2,307	216	10.3%
5227	Advertising	2,003	3,874	3,000	2,500	2,500	(500)	-16.7%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	-	1,000	500	500	(500)	-50.0%
5233	Computer Related Items	3,302	20	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,672	806	3,000	1,500	1,500	(1,500)	-50.0%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	500	-	-	(500)	-100.0%
5252	Credit Card Expenses	270	401	-	500	600	600	0.0%
5603	Employee Training	2,932	8,033	10,000	9,500	9,500	(500)	-5.0%
5635	Software	15,275	8,456	15,500	21,000	23,000	7,500	48.4%
Total Maintenance and Operations		45,502	27,307	56,940	55,447	57,757	816	1.4%
Total		449,227	286,944	446,281	466,252	491,108	44,827	10.0%

FY26/27 Budget Notes:
5635 - Increased to cover GIS and Smartgov fees
5603 - Increased with inflation and expected training costs on GIS software

General Fund Information Technology Department

OBJECTIVE STATEMENT

Leverage information technology to streamline municipal operation and find innovative ways to connect the public to City services. Maintain secure, reliable digital communications infrastructure, and ensure the security, integrity and availability of City data.

FUNCTIONS AND RESPONSIBILITIES

Install, configure, and maintain computer hardware and software across all departments. Operate and maintain communications infrastructure including servers, networking, phones, and cameras. Ensure the security, availability, and integrity of City data. Provide technical support to City staff and Council members.

LONG-TERM CONSIDERATIONS

- Balance limited resources against growing technology imperatives: a thriving flock of cybersecurity threats, aging technology infrastructure, and the challenges of managing service delivery. Meanwhile, emerging technologies are rapidly transforming how work gets done, and a tech-savvy citizenry expects to engage with services in new ways.
- Project execution remains a challenge. The IT Team staff is minimally sufficient to perform operations and maintenance, so adding project tasking means delaying other work. Major infrastructure projects that the team performed in-house all saw significant delays compared to initial schedules, and qualified contractors are invariably costly.

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Completed first cybersecurity risk assessment.
- ✓ Implemented cybersecurity training and vulnerability management programs.
- ✓ Established IT service management program to regularize the fulfillment of requests.
- ✓ Instituted an IT Asset Management Program.
- ✓ Completed major upgrades to IT infrastructure.

BUDGET PERIOD GOALS AND OBJECTIVES

- Continue to develop robust cybersecurity governance, policies and practices based on results of cybersecurity risk assessment.
- Complete cybersecurity infrastructure projects.
- Continue development of a professional IT Service Management Program.
- Use Asset Management Plan to oversee electronic hardware procurement lifecycles.
- Address deferred maintenance to improve infrastructure reliability.

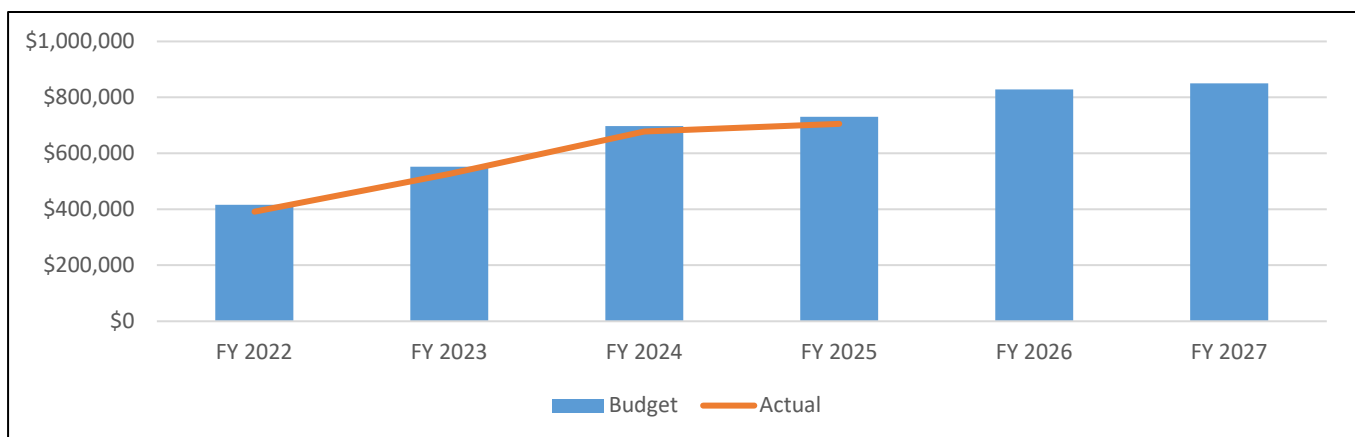
PERFORMANCE MEASURES

Item - Tracking Began FY2024	FY 2021	FY 2022	FY 2023	FY 2024
Web Help Desk Request Tickets				975
Service Incidents				36
After Hours Responses				10
Deployed desktop/laptop computers				142
City managed mobile devices				98
Servers				83

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Administration (Information Technology)	3	3	3	3

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0113 - INFORMATION TECHNOLOGY								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	205,282	271,842	299,278	309,158	317,081	17,803	5.9%
5102	Fringe Benefits	129,762	141,848	138,934	148,576	162,220	23,286	16.8%
5103	Part-time Wages	331	-	-	-	-	-	0.0%
5104	Part-time Benefits	26	-	-	-	-	-	0.0%
5105	Overtime	27,821	5,307	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,200	7,990	-	-	-	-	0.0%
Total Salaries and Benefits		369,423	426,987	443,212	462,734	484,301	41,089	9.3%
Maintenance and Operations								
5201	Office Supplies	3,007	609	2,000	1,000	1,000	(1,000)	-50.0%
5210	Professional Services	3,349	30,307	40,000	40,000	40,000	-	0.0%
5215	Communications	68,904	66,884	40,000	45,000	45,000	5,000	12.5%
5216	Freight and Postage	23	1,128	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	767	1,644	3,716	3,728	4,100	385	10.3%
5228	Books	2,409	655	250	1,500	1,500	1,250	500.0%
5231	Tools and Equipment	4,547	2,469	10,000	3,500	3,500	(6,500)	-65.0%
5233	Computer Related Items	31,961	56,828	40,000	40,000	40,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	793	10,464	11,000	9,000	9,000	(2,000)	-18.2%
5614	Car Allowance	1,884	2,250	2,438	2,500	2,500	62	2.5%
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%
5633	Phones	-	3,968	10,000	8,000	8,000	(2,000)	-20.0%
5634	Networking	5,055	6,274	6,500	29,000	29,000	22,500	346.2%
5635	Software	24,008	9,563	25,000	51,000	51,000	26,000	104.0%
5636	Servers	10,129	16,269	15,000	50,000	50,000	35,000	233.3%
Total Maintenance and Operations		156,837	250,689	286,904	365,228	365,600	78,697	27.4%
Total		526,260	677,676	730,115	827,962	849,901	119,786	16.4%

FY26/27 Budget Notes:

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

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

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 FY24/25 budget.
- ✓ Successful recruitment into position that was unfunded in FY24 to address grant reporting.
- ✓ Updated internal policies to improve timely financial reporting.
- ✓ Successful conversion of Utility Billing Software.

BUDGET PERIOD GOALS AND OBJECTIVES

- Submit the FY26/27 budget for the GFOA Distinguished Budget Presentation Award.
- Continue updating of internal policies/manuals to improve transparency in financial reporting.
- Develop methods for digital signatures.
- Continue efforts to process/store documents electronically.

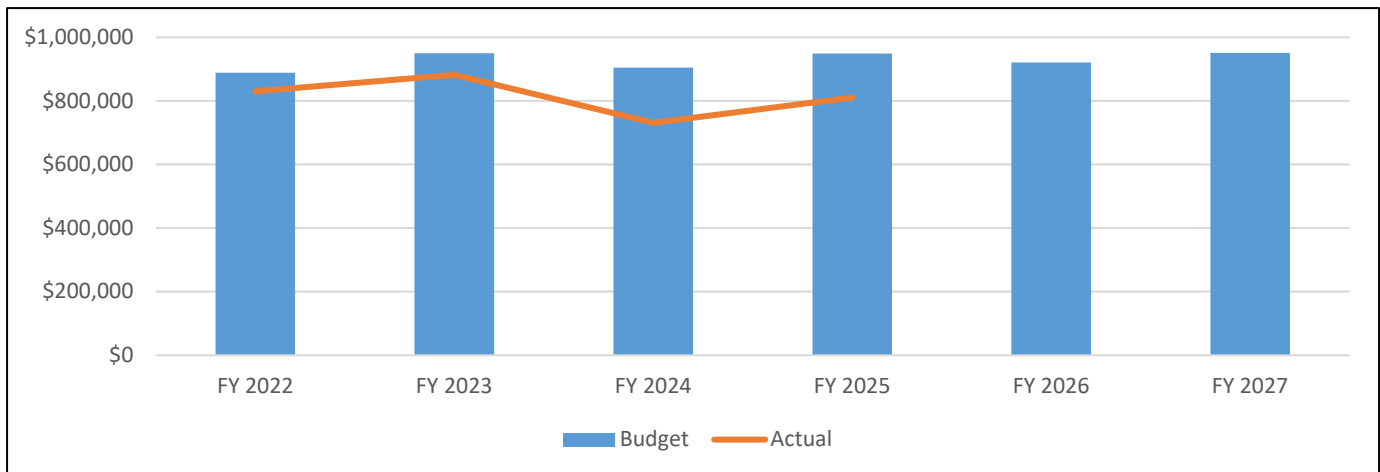
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Payroll Checks/Direct Deposits issued		3,536	3,709	3,710
Accounts Payable Checks issued		2,796	3,550	3,062
Utility invoices issued	11,493	23,277	23,585	23,926

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Finance	7 (1 FTE to remain vacant)	7	7	7

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0120 - FINANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	497,007	407,756	549,621	542,607	548,582	(1,039)	-0.2%
5102	Fringe Benefits	289,501	232,127	252,997	263,064	286,978	33,981	13.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,563	7,574	13,000	13,000	13,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	2,276	120	-	-	-	-	0.0%
5112	PERS Relief	13,553	11,973	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>814,898</u>	<u>659,549</u>	<u>815,618</u>	<u>818,671</u>	<u>848,560</u>	<u>32,942</u>	<u>4.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	9,478	4,899	6,000	6,000	6,000	-	0.0%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	199	-	500	500	500	0.0%
5210	Professional Services	49,917	53,855	90,000	70,000	70,000	(20,000)	-22.2%
5215	Communications	1,682	2,520	1,200	2,700	2,700	1,500	125.0%
5223	Liability Insurance	1,320	2,135	4,832	4,847	5,332	500	10.3%
5231	Tools and Equipment	2,791	-	-	-	-	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	665	110	2,000	1,000	1,000	(1,000)	-50.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	163	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	1,000	1,000	-	0.0%
5254	Over and Short	10	-	-	-	-	-	0.0%
5603	Employee Training	1,765	7,454	28,000	15,000	15,000	(13,000)	-46.4%
5635	Software	60	434	200	1,000	1,000	800	400.0%
<u>Total Maintenance and Operations</u>		<u>67,688</u>	<u>71,770</u>	<u>133,232</u>	<u>102,047</u>	<u>102,532</u>	<u>(30,700)</u>	<u>-23.0%</u>
<u>Total</u>		<u>882,587</u>	<u>731,320</u>	<u>948,850</u>	<u>920,718</u>	<u>951,092</u>	<u>2,242</u>	<u>0.2%</u>

FY26/27 Budget Notes:

General Fund Public Library Department

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.
- Increasing demand for services due to population growth.
- The building is aging and some infrastructure needs repair.

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Implemented automatic renewals.
- ✓ Revised library policies and library strategic plan for 2025-2029.
- ✓ Public Library became a City Department.
- ✓ Numerous Big Read events.
- ✓ Renovated study room 5 and teen space.
- ✓ Replaced office and lounge chairs.
- ✓ Numerous improvements to the library website, server room, wifi network, parking lot drainage, boilers, HVAC controls, front-desk display screen.

BUDGET PERIOD GOALS AND OBJECTIVES

- Secure funding to replace the siding.
- Finish the security grille – secure additional funding.
- Grow the endowment fund.
- Complete the improvements on the western lot.

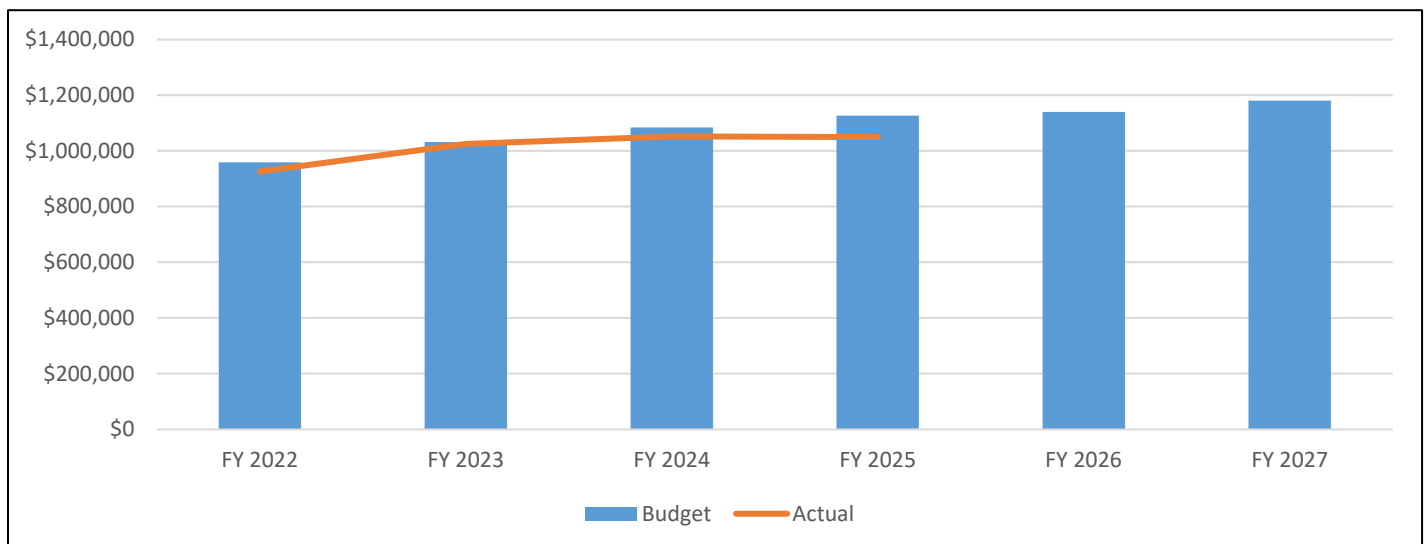
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Circulation of books and materials	49,249	130,069	141,197	172,590

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Library	7.5	7.5	7.5	7.5

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0145 - LIBRARY								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	382,755	397,385	424,929	447,304	459,428	34,499	8.1%
5102	Fringe Benefits	230,733	234,803	225,461	245,534	273,314	47,853	21.2%
5103	Part-time Wages	89,734	85,421	116,823	110,743	110,743	(6,080)	-5.2%
5104	Part-time Benefits	66,680	65,953	58,161	64,323	76,383	18,222	31.3%
5105	Overtime	99	460	1,000	1,000	1,000	-	0.0%
5107	Part-time Overtime	137	456	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,183	11,469	-	-	-	-	0.0%
Total Salaries and Benefits		780,320	795,946	826,374	868,905	920,868	94,495	11.4%
Maintenance and Operations								
5201	Office Supplies	8,307	7,436	9,000	9,000	7,000	(2,000)	-22.2%
5202	Operating Supplies	1,240	1,139	1,270	-	-	(1,270)	-100.0%
5203	Fuel and Lube	21,204	17,310	18,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	87	3,516	3,000	1,500	1,500	(1,500)	-50.0%
5209	Building & Grounds Maintenance	66	-	250	-	-	(250)	-100.0%
5210	Professional Services	8,585	10,847	9,400	9,400	9,400	-	0.0%
5214	Rents & Leases	5,374	3,793	6,000	4,000	2,000	(4,000)	-66.7%
5215	Communications	33,332	28,009	36,000	36,000	30,000	(6,000)	-16.7%
5216	Freight and Postage	3,208	4,035	4,500	4,750	4,750	250	5.6%
5217	Electricity	31,628	30,152	33,609	33,167	36,483	2,874	8.6%
5218	Water	1,086	1,428	1,148	1,571	1,728	580	50.5%
5219	Sewer	1,486	1,485	1,263	1,634	1,797	534	42.3%
5221	Property Insurance	15,037	20,133	21,940	24,134	26,548	4,607	21.0%
5223	Liability Insurance	1,433	2,564	5,846	5,865	6,451	605	10.3%
5227	Advertising	967	531	1,000	500	-	(1,000)	-100.0%
5228	Books	40,211	44,349	44,000	44,000	44,000	-	0.0%
5229	Periodicals	10,742	9,709	12,000	10,000	9,000	(3,000)	-25.0%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	3,726	3,696	5,250	2,000	1,000	(4,250)	-81.0%
5233	Computer Related Items	200	557	5,500	3,500	1,000	(4,500)	-81.8%
5235	Membership Dues	730	817	1,500	750	750	(750)	-50.0%
5236	Transportation	2,029	-	-	-	-	-	0.0%
5237	Subsistence	2,100	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	600	-	-	(600)	-100.0%
5242	Janitorial	-	-	-	-	-	-	0.0%
5244	Snow Removal	20,020	16,120	10,200	10,200	10,200	-	0.0%
5252	Credit Card Expenses	620	808	600	600	600	-	0.0%
5603	Employee Training	844	2,472	8,500	5,500	5,500	(3,000)	-35.3%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	13,852	13,957	19,500	15,000	13,000	(6,500)	-33.3%
5636	Servers	-	5,048	-	-	-	-	0.0%
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%
Total Maintenance and Operations		244,344	256,325	299,877	271,071	259,708	(40,169)	-13.4%
Total		1,024,664	1,052,271	1,126,251	1,139,976	1,180,576	54,325	4.8%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0100 - MAYOR/COUNCIL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	8,100	10,950	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	644	868	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>8,744</u>	<u>11,818</u>	<u>14,056</u>	<u>14,056</u>	<u>14,056</u>	<u>-</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	10,795	500	500	500	-	0.0%
5206	Food and Staples	1,027	1,907	3,300	4,000	4,000	700	21.2%
5210	Professional Services	4,126	583	24,200	24,200	24,200	-	0.0%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5215	Communications	-	-	-	-	-	-	0.0%
5223	Liability Insurance	654	1,064	2,299	2,306	2,537	238	10.3%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	3,513	2,411	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	6,714	6,531	6,770	6,770	6,770	-	0.0%
5236	Transportation	4,256	-	-	-	-	-	0.0%
5237	Subsistence	6,963	-	-	-	-	-	0.0%
5248	Lobbying	21,000	21,716	51,000	51,000	51,000	-	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	1,775	13,446	18,200	13,200	13,200	(5,000)	-27.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>338,613</u>	<u>458,081</u>	<u>434,411</u>	<u>441,982</u>	<u>455,263</u>	<u>20,853</u>	<u>4.8%</u>
<u>Transfers</u>								
5990	Transfers To	102,561	113,366	16,752	134,384	142,145	125,393	748.5%
<u>Total Transfers</u>		<u>102,561</u>	<u>113,366</u>	<u>16,752</u>	<u>134,384</u>	<u>142,145</u>	<u>125,393</u>	<u>748.5%</u>
<u>Total</u>		<u>449,918</u>	<u>583,265</u>	<u>465,219</u>	<u>590,422</u>	<u>611,465</u>	<u>146,246</u>	<u>31.4%</u>

FY26 Budget Notes:
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$123,136, (3) Health Insurance Fund \$1,248

FY27 Budget Notes:
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$129,468, (3) Health Insurance Fund \$2,677

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0140 - CITY HALL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	-	-	-	0.0%
Maintenance and Operations								
5201	Office Supplies	5,151	4,495	5,000	5,000	5,000	-	0.0%
5202	Operating Supplies	1,140	1,438	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	5,368	6,908	7,000	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	427	865	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	1,350	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	688	5,120	6,000	6,000	6,000	-	0.0%
5214	Rents & Leases	26,103	28,740	40,000	35,000	35,000	(5,000)	-12.5%
5215	Communications	12,841	15,161	15,000	15,000	15,000	-	0.0%
5216	Freight and Postage	12,634	24,543	3,500	3,500	3,500	-	0.0%
5217	Electricity	31,242	22,640	45,219	24,904	27,394	(17,825)	-39.4%
5218	Water	610	780	801	859	944	143	17.8%
5219	Sewer	705	811	799	892	982	182	22.8%
5220	Refuse and Disposal	307	296	350	350	350	-	0.0%
5221	Property Insurance	6,505	8,566	9,336	10,269	11,296	1,960	21.0%
5222	Auto Insurance	424	423	423	465	512	89	21.0%
5223	Liability Insurance	184	334	769	771	848	80	10.3%
5224	Fidelity Bond	450	450	450	450	450	-	0.0%
5244	Snow Removal	15,000	12,500	7,500	7,500	7,500	-	0.0%
5250	Camera Area Network	-	-	-	5,000	5,000	5,000	0.0%
Total Maintenance and Operations		121,128	134,072	147,647	128,459	132,275	(15,372)	-10.4%
Transfers								
Transfer to Revolving Energy Fund		-	-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
Total		121,128	134,072	147,647	128,459	132,275	(15,372)	-10.4%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0114 - HERC BUILDING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5203	Fuel and Lube	16,647	17,682	10,000	10,000	10,000	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,833	627	2,400	2,400	2,400	-	0.0%
5210	Professional Services	3,616	8,894	2,500	2,765	2,765	265	10.6%
5215	Communications	802	615	1,000	1,000	1,000	-	0.0%
5217	Electricity	14,967	15,273	19,666	16,800	18,480	(1,185)	-6.0%
5218	Water	686	1,187	1,000	1,306	1,437	437	43.7%
5219	Sewer	603	1,233	1,000	1,357	1,492	492	49.2%
5221	Property Insurance	3,847	4,608	5,022	5,524	6,076	1,055	21.0%
5223	Liability Insurance	86	91	215	215	237	22	10.3%
	Total Maintenance and Operations	43,087	50,211	42,802	41,367	43,888	1,085	2.5%
	Total	43,087	50,211	42,802	41,367	43,888	1,085	2.5%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,541	51,633	50,593	51,931	53,164	2,571	5.1%
5102	Fringe Benefits	50,068	33,314	29,597	31,767	35,204	5,608	18.9%
5103	Part-time Wages	6,261	11,753	19,226	19,649	19,649	423	2.2%
5104	Part-time Benefits	759	1,377	2,269	2,319	2,319	50	2.2%
5105	Overtime	2,224	3,684	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	58	43	1,784	500	500	(1,284)	-72.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,627	1,595	-	-	-	-	0.0%
Total Salaries and Benefits		158,538	103,399	107,704	110,400	115,071	7,367	6.8%
Maintenance and Operations								
5202	Operating Supplies	3,953	5,580	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	12,231	12,564	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	3,705	3,453	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	14,871	13,330	11,500	11,500	11,500	-	0.0%
5210	Professional Services	12,733	13,053	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	32,338	35,345	32,873	32,873	32,873	(0)	0.0%
5215	Communications	1,359	1,654	1,550	1,550	1,550	-	0.0%
5217	Electricity	31,357	32,723	35,625	35,995	39,595	3,970	11.1%
5218	Water	2,342	2,484	4,438	2,732	3,005	(1,433)	-32.3%
5219	Sewer	4,102	4,286	5,125	4,714	5,186	61	1.2%
5220	Refuse and Disposal	608	608	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	5,761	7,673	8,361	9,198	10,117	1,756	21.0%
5223	Liability Insurance	331	546	1,250	1,254	1,379	129	10.3%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,043	664	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	-	-	-	-	0.0%
5252	Credit Card Expenses	1,042	1,331	750	750	750	-	0.0%
5614	Car Allowance	478	1,748	104	800	800	696	669.2%
Total Maintenance and Operations		128,253	137,043	131,876	131,666	137,055	5,179	3.9%
Transfers								
Transfer to Revolving Energy Fund		-	-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
Total		286,791	240,442	239,580	242,066	252,127	12,547	5.2%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0350 - NON-DEPARTMENTAL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5210	Professional Services	10,000	10,000	12,000	20,000	20,000	8,000	66.7%
5801	Pratt Museum	69,000	79,000	79,000	77,000	77,000	(2,000)	-2.5%
5804	Homer Chamber of Commerce	-	75,000	75,000	75,000	75,000	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
<u>Total Maintenance and Operations</u>		104,000	189,000	191,000	197,000	197,000	6,000	3.1%
<u>Capital Outlay and Transfers</u>								
5990	Transfers To	1,053,706	77,500	-	-	-	-	0.0%
<u>Total C/O, Transfers & Reserves</u>		1,053,706	77,500	-	-	-	-	0.0%
<u>Total</u>		1,157,706	266,500	191,000	197,000	197,000	6,000	3.1%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0360 - LEAVE CASH OUT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5106	Leave Cash Out	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
<u>Total Maintenance and Operations</u>		122,629	221,360	178,375	330,254	221,320	42,945	24.1%
<u>Total</u>		122,629	221,360	178,375	330,254	221,320	42,945	24.1%

FY26/27 Budget Notes:

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

- ✓ Tanker replacement complete.
- ✓ Placed ladder truck into service.
- ✓ Completed a fire officer class (3 employees completed).
- ✓ Completed pumper/ladder certification class (all staff).
- ✓ Bring all EMS staff up to ALS level.

BUDGET PERIOD GOALS AND OBJECTIVES

- Continue to focus on fleet replacement of aged or out of service required fire vehicles.
- Replace 24 year old ambulance.
- Begin the process of replacing station 1.
- Establish a volunteer compensation program.
- Engage in more community outreach.

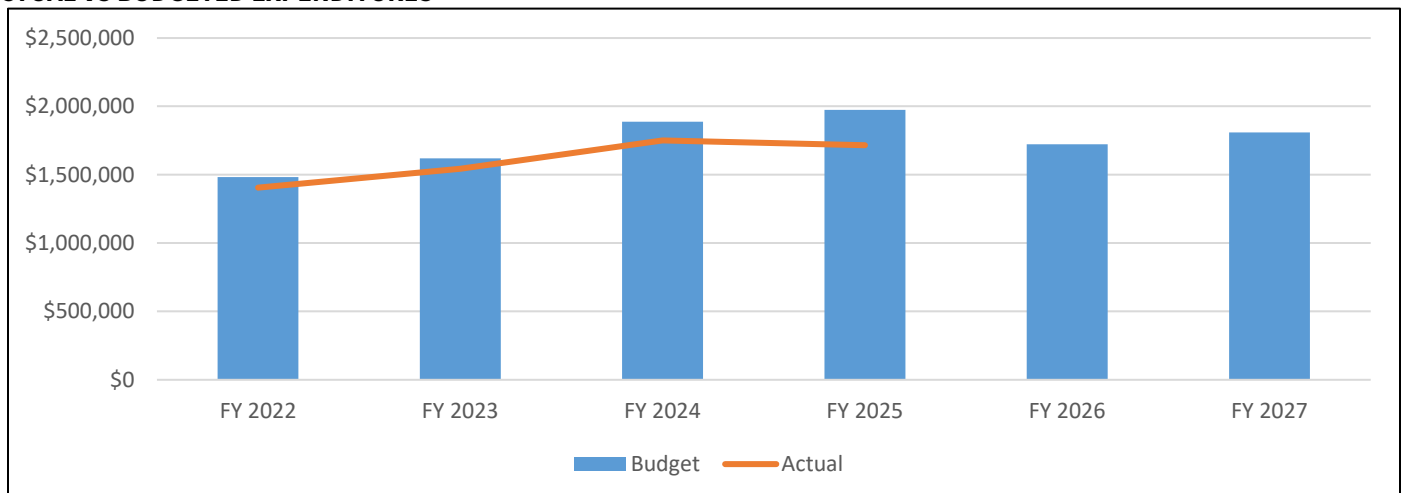
PERFORMANCE MEASURES

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

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Fire	10	10	10 (1 FTE to remain vacant)	10 (1 FTE to remain vacant)

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND		FIRE COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	648,506	658,675	847,017	752,844	773,951	(73,066)	-8.6%
5102	Fringe Benefits	401,061	447,057	462,257	432,545	475,538	13,281	2.9%
5103	Part-time Wages	42,756	43,361	56,976	58,229	58,229	1,253	2.2%
5104	Part-time Benefits	5,602	5,805	7,728	7,898	7,898	170	2.2%
5105	Overtime	76,241	103,898	42,964	42,964	42,964	-	0.0%
5107	Part-time Overtime	4,874	1,761	3,701	3,701	3,701	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	19,276	21,983	-	-	-	-	0.0%
Total Salaries and Benefits		1,198,317	1,282,541	1,420,642	1,298,181	1,362,281	(58,361)	-4.1%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	28,827	39,958	43,260	34,500	35,000	(8,260)	-19.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	13,469	3,242	14,000	12,000	12,250	(1,750)	-12.5%
5208	Equipment Maintenance	2,292	15,172	21,000	12,000	12,500	(8,500)	-40.5%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	69,436	58,540	114,250	68,000	73,000	(41,250)	-36.1%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	20,197	50,836	48,895	36,000	36,000	(12,895)	-26.4%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	900	1,730	3,500	2,500	2,500	(1,000)	-28.6%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,500	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	10,590	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	18,651	26,003	29,000	22,500	22,500	(6,500)	-22.4%
5603	Employee Training	18,650	52,266	72,360	42,500	43,000	(29,360)	-40.6%
5604	Public Education	824	2,835	2,750	1,750	1,750	(1,000)	-36.4%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
Total Maintenance and Operations		344,922	468,102	552,419	423,693	446,247	(106,172)	-19.2%
Total		1,543,239	1,750,642	1,973,062	1,721,874	1,808,528	(164,534)	-8.3%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0150 - FIRE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	226,513	228,681	247,871	196,364	199,726	(48,145)	-19.4%
5102	Fringe Benefits	137,237	133,796	132,927	109,773	119,813	(13,114)	-9.9%
5103	Part-time Wages	-	99	-	-	-	-	0.0%
5104	Part-time Benefits	-	200	-	-	-	-	0.0%
5105	Overtime	17,052	5,588	14,070	14,070	14,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,478	6,753	-	-	-	-	0.0%
Total Salaries and Benefits		387,280	375,118	394,868	320,207	333,609	(61,259)	-15.5%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	4,449	6,244	5,500	4,500	5,000	(500)	-9.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	668	1,143	3,000	2,000	2,250	(750)	-25.0%
5208	Equipment Maintenance	198	6,735	10,500	7,000	7,500	(3,000)	-28.6%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	35,760	54,346	103,750	60,000	65,000	(38,750)	-37.3%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	3,290	10,979	11,000	6,000	6,000	(5,000)	-45.5%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	675	300	1,250	750	750	(500)	-40.0%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,242	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	7,014	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
5603	Employee Training	203	18,356	23,000	15,000	15,000	(8,000)	-34.8%
5604	Public Education	54	1,222	750	750	750	-	0.0%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
Total Maintenance and Operations		213,138	316,843	362,154	287,943	309,997	(52,157)	-14.4%
Total		600,418	691,960	757,023	608,150	643,606	(113,417)	-15.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0151 - FIRE SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	194,490	215,847	298,217	262,943	271,355	(26,862)	-9.0%
5102	Fringe Benefits	125,193	154,214	164,183	152,262	167,771	3,588	2.2%
5103	Part-time Wages	21,378	21,664	28,488	29,114	29,114	627	2.2%
5104	Part-time Benefits	2,801	2,869	3,864	3,949	3,949	85	2.2%
5105	Overtime	26,059	49,371	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,866	7,646	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>378,224</u>	<u>452,491</u>	<u>511,049</u>	<u>464,565</u>	<u>488,487</u>	<u>(22,562)</u>	<u>-4.4%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	243	2,507	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	12,801	2,100	11,000	10,000	10,000	(1,000)	-9.1%
5208	Equipment Maintenance	2,094	8,437	10,500	5,000	5,000	(5,500)	-52.4%
5210	Professional Services	29,406	3,519	6,000	5,000	5,000	(1,000)	-16.7%
5231	Tools and Equipment	11,411	32,231	30,395	25,000	25,000	(5,395)	-17.7%
5235	Membership Dues	175	1,291	2,000	1,500	1,500	(500)	-25.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	3,459	-	-	-	-	-	0.0%
5602	Safety Equipment	18,028	24,307	26,000	20,000	20,000	(6,000)	-23.1%
5603	Employee Training	10,553	18,764	30,000	20,000	20,000	(10,000)	-33.3%
5604	Public Education	641	920	1,000	500	500	(500)	-50.0%
<u>Total Maintenance and Operations</u>		<u>88,812</u>	<u>94,075</u>	<u>121,895</u>	<u>92,000</u>	<u>92,000</u>	<u>(29,895)</u>	<u>-24.5%</u>
<u>Total</u>		<u>467,036</u>	<u>546,565</u>	<u>632,944</u>	<u>556,565</u>	<u>580,487</u>	<u>(52,457)</u>	<u>-8.3%</u>

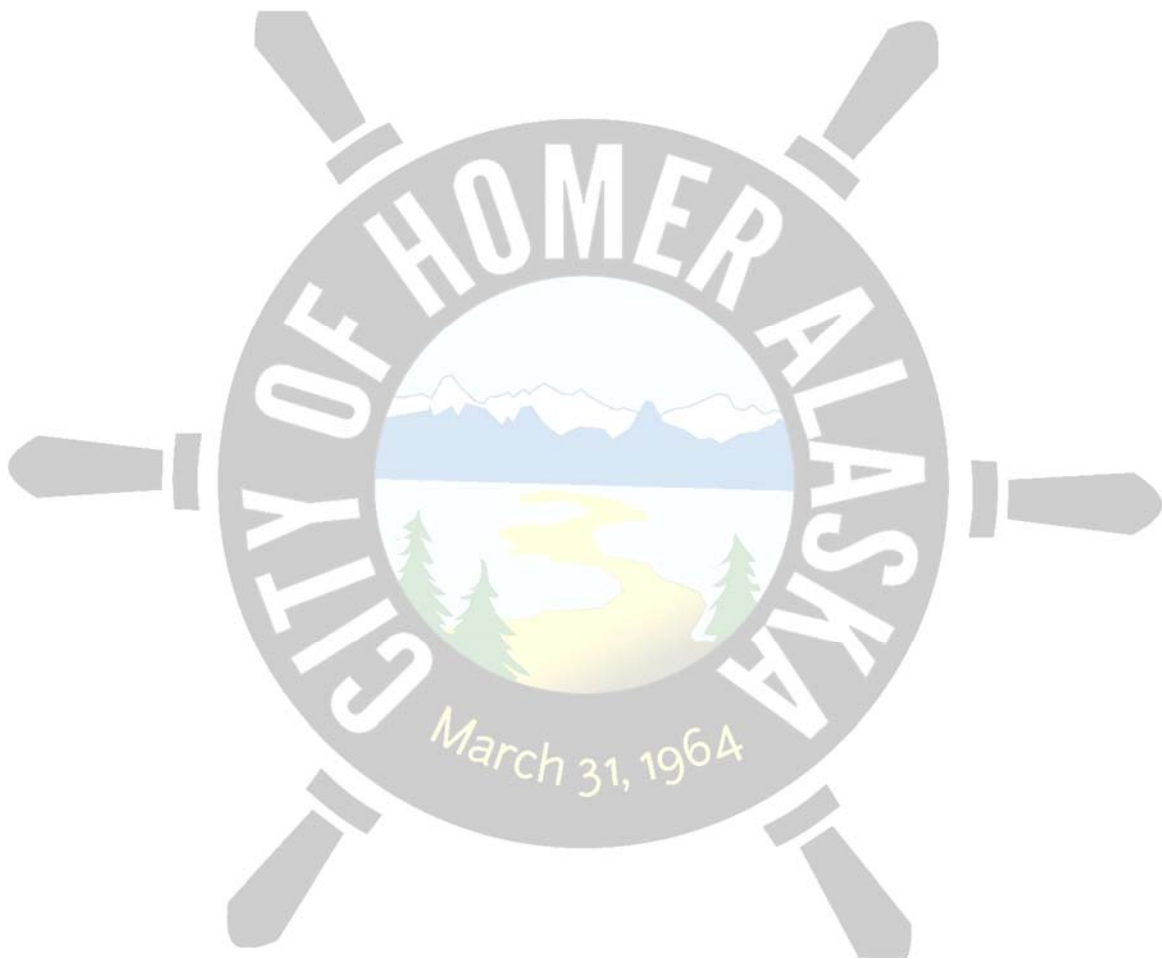
FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0152 - EMS SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	227,503	214,147	300,929	293,538	302,870	1,941	0.6%
5102	Fringe Benefits	138,631	159,047	165,147	170,511	187,954	22,807	13.8%
5103	Part-time Wages	21,378	21,598	28,488	29,114	29,114	627	2.2%
5104	Part-time Benefits	2,801	2,736	3,864	3,949	3,949	85	2.2%
5105	Overtime	33,130	48,940	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,932	7,584	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>432,813</u>	<u>454,932</u>	<u>514,725</u>	<u>513,409</u>	<u>540,185</u>	<u>25,460</u>	<u>4.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	24,135	31,207	32,760	25,000	25,000	(7,760)	-23.7%
5210	Professional Services	4,271	676	4,500	3,000	3,000	(1,500)	-33.3%
5231	Tools and Equipment	5,496	7,626	7,500	5,000	5,000	(2,500)	-33.3%
5235	Membership Dues	50	139	250	250	250	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	258	-	-	-	-	-	0.0%
5601	Uniform	117	-	-	-	-	-	0.0%
5602	Safety Equipment	623	1,696	3,000	2,500	2,500	(500)	-16.7%
5603	Employee Training	7,894	15,147	19,360	7,500	8,000	(11,360)	-58.7%
5604	Public Education	129	693	1,000	500	500	(500)	-50.0%
<u>Total Maintenance and Operations</u>		<u>42,972</u>	<u>57,184</u>	<u>68,370</u>	<u>43,750</u>	<u>44,250</u>	<u>(24,120)</u>	<u>-35.3%</u>
<u>Total</u>		<u>475,785</u>	<u>512,117</u>	<u>583,095</u>	<u>557,159</u>	<u>584,435</u>	<u>1,340</u>	<u>0.2%</u>

FY26/27 Budget Notes:

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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.
- Several senior officers are retiring.
- Grant funding is unlikely to pay for radio replacements.

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Received funding for and hired an additional jail officer.
- ✓ Received funding for two new patrol vehicles.
- ✓ Obtained a new Animal Shelter operating contract.

BUDGET PERIOD GOALS AND OBJECTIVES

- Maintain police department fleet with timely vehicle replacements.
- Purchase in car video camera systems for all patrol vehicles.
- Purchase an automated dispatch system to speed up responses.
- Ensure wages maintain pace with inflation and parity with other agencies.

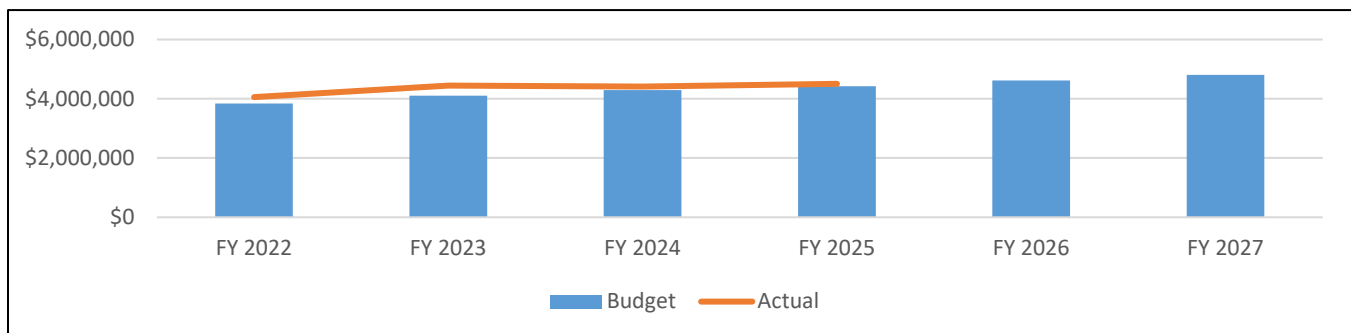
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Arrests charges	266	564	419	393
Citations	45	74	124	119
Jail bookings	220	525	523	460
Jail days served	341.5	897.5	933	1041.5
Animal Shelter – Strays turned ins inside City limits	102	122	125	116
Animal Shelter – Strays turned ins from outside City limits	69	71	47	46

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Police	23.5	24	24	24

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND POLICE		100 - GENERAL FUND COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,825,313	1,845,133	2,109,135	2,182,033	2,222,441	113,306	5.4%
5102	Fringe Benefits	1,180,105	1,147,957	1,060,979	1,121,761	1,230,161	169,182	15.9%
5103	Part-time Wages	22,371	32,090	0	-	-	(0)	-100.0%
5104	Part-time Benefits	2,624	23,362	0	-	-	(0)	-100.0%
5105	Overtime	453,060	407,818	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	720	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	60,598	64,948	-	-	-	-	0.0%
Total Salaries and Benefits		3,544,792	3,522,932	3,434,958	3,568,639	3,717,446	282,488	8.2%
Maintenance and Operations								
5201	Office Supplies	4,448	5,113	7,750	6,700	6,800	(950)	-12.3%
5202	Operating Supplies	14,197	12,594	20,500	19,000	19,000	(1,500)	-7.3%
5203	Fuel and Lube	68,913	77,632	55,700	57,000	58,500	2,800	5.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	20,698	21,493	21,000	17,500	18,000	(3,000)	-14.3%
5207	Vehicle and Boat Maintenance	4,662	6,636	6,500	6,500	7,500	1,000	15.4%
5208	Equipment Maintenance	126	2,838	7,750	5,250	5,750	(2,000)	-25.8%
5209	Building & Grounds Maintenance	8,620	7,076	14,000	13,500	14,250	250	1.8%
5210	Professional Services	323,611	290,488	346,000	390,500	391,000	45,000	13.0%
5214	Rents & Leases	20,986	17,351	17,285	16,000	16,500	(785)	-4.5%
5215	Communications	66,908	78,889	65,600	65,400	70,400	4,800	7.3%
5216	Freight and Postage	2,289	1,876	2,650	2,150	2,150	(500)	-18.9%
5217	Electricity	56,523	61,617	60,768	67,779	74,557	13,789	22.7%
5218	Water	1,871	2,162	2,048	2,379	2,616	568	27.7%
5219	Sewer	1,926	2,248	1,922	2,473	2,720	798	41.5%
5220	Refuse and Disposal	1,181	1,165	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	8,061	9,862	10,737	11,810	12,991	2,255	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	95,890	83,489	137,671	138,480	152,328	14,657	10.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	44,700	43,998	40,000	48,000	48,500	8,500	21.3%
5233	Computer Related Items	1,933	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,848	2,445	1,650	1,650	1,650	-	0.0%
5236	Transportation	8,862	1,512	-	300	300	300	0.0%
5237	Subsistence	1,608	1,972	-	300	300	300	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5250	Camera Area Network	-	-	-	12,000	12,000	12,000	0.0%
5601	Uniform	18,572	22,130	21,000	19,000	19,000	(2,000)	-9.5%
5603	Employee Training	51,169	58,793	63,750	60,350	61,000	(2,750)	-4.3%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
Total Maintenance and Operations		896,814	883,937	981,983	1,045,601	1,084,291	102,309	10.4%
Transfers								
5990	Transfers To	-	-	-	-	-	-	0.0%
Total Transfers		-	-	-	-	-	-	0.0%
Total		4,441,606	4,406,869	4,416,940	4,614,240	4,801,737	384,797	8.7%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0160 - POLICE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	114,985	119,144	134,259	134,529	134,529	270	0.2%
5102	Fringe Benefits	36,579	36,289	45,812	35,471	39,290	(6,522)	-14.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,281	4,057	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,199	3,552	-	-	-	-	0.0%
Total Salaries and Benefits		160,044	163,042	182,327	172,256	176,075	(6,252)	-3.4%
Maintenance and Operations								
5201	Office Supplies	2,656	1,650	1,000	1,700	1,800	800	80.0%
5202	Operating Supplies	8,514	6,804	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	59,435	63,378	42,500	46,000	47,000	4,500	10.6%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	1,689	5,702	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,697	5,386	5,000	5,000	6,000	1,000	20.0%
5208	Equipment Maintenance	126	2,338	6,000	3,500	4,000	(2,000)	-33.3%
5209	Building & Grounds Maintenance	3,829	3,916	6,000	5,500	6,250	250	4.2%
5210	Professional Services	14,803	17,328	16,000	16,000	16,000	-	0.0%
5214	Rents & Leases	15,052	13,189	10,285	10,000	10,500	215	2.1%
5215	Communications	64,100	78,792	65,000	65,000	70,000	5,000	7.7%
5216	Freight and Postage	726	477	350	350	350	-	0.0%
5217	Electricity	39,551	39,253	36,414	43,179	47,496	11,083	30.4%
5218	Water	993	1,218	1,138	1,340	1,473	335	29.4%
5219	Sewer	1,016	1,266	1,087	1,392	1,531	445	40.9%
5220	Refuse and Disposal	880	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	6,482	7,763	8,451	9,297	10,226	1,775	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	21,602	24,346	42,023	44,153	48,568	6,545	15.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	22,348	18,619	17,000	17,000	17,500	500	2.9%
5233	Computer Related Items	1,677	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,338	2,178	1,400	1,400	1,400	-	0.0%
5236	Transportation	7,083	1,339	-	-	-	-	0.0%
5237	Subsistence	1,402	1,972	-	-	-	-	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5601	Uniform	8,433	9,237	8,000	8,000	8,000	-	0.0%
5603	Employee Training	47,262	56,639	45,600	45,600	46,000	400	0.9%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
Total Maintenance and Operations		401,906	434,210	399,349	414,389	438,973	39,625	9.9%
Total		561,950	597,252	581,676	586,646	615,048	33,373	5.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0161 - DISPATCH								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	355,330	372,869	407,474	420,866	429,840	22,367	5.5%
5102	Fringe Benefits	240,169	240,788	218,947	236,188	262,816	43,870	20.0%
5103	Part-time Wages	-	1,266	-	-	-	-	0.0%
5104	Part-time Benefits	-	100	-	-	-	-	0.0%
5105	Overtime	59,028	41,525	42,446	42,446	42,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	11,021	11,946	-	-	-	-	0.0%
Total Salaries and Benefits		665,548	669,235	668,867	699,501	735,103	66,236	9.9%
Maintenance and Operations								
5201	Office Supplies	1,694	3,156	5,250	4,000	4,000	(1,250)	-23.8%
5202	Operating Supplies	151	191	2,500	2,000	2,000	(500)	-20.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	270	8,779	14,000	15,000	15,000	1,000	7.1%
5214	Rents & Leases	5,934	4,162	7,000	6,000	6,000	(1,000)	-14.3%
5215	Communications	2,698	-	-	-	-	-	0.0%
5216	Freight and Postage	1,298	1,099	2,000	1,500	1,500	(500)	-25.0%
5231	Tools and Equipment	3,563	6,394	7,000	7,000	7,000	-	0.0%
5233	Computer Related Items	256	-	-	-	-	-	0.0%
5235	Membership Dues	510	267	250	250	250	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5250	Camera Area Network	-	-	-	-	6,000	6,000	0.0%
5601	Uniform	2,403	4,360	3,000	2,500	2,500	(500)	-16.7%
5603	Employee Training	3,908	2,154	11,750	11,750	12,000	250	2.1%
Total Maintenance and Operations		22,685	30,562	52,750	50,000	56,250	3,500	6.6%
Total		688,233	699,797	721,617	749,501	791,353	69,736	9.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0162 - INVESTIGATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	123,291	122,601	126,439	130,790	133,966	7,527	6.0%
5102	Fringe Benefits	75,951	75,588	61,729	65,850	71,741	10,012	16.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	38,920	36,655	17,332	17,332	17,332	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,314	4,591	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>242,477</u>	<u>239,436</u>	<u>205,500</u>	<u>213,972</u>	<u>223,038</u>	<u>17,538</u>	<u>8.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,279	1,600	6,000	5,500	5,500	(500)	-8.3%
5210	Professional Services	21,002	17,727	14,000	11,500	11,500	(2,500)	-17.9%
5215	Communications	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	8,206	7,253	8,000	16,000	16,000	8,000	100.0%
5236	Transportation	1,779	173	-	300	300	300	0.0%
5237	Subsistence	206	-	-	300	300	300	0.0%
<u>Total Maintenance and Operations</u>		<u>32,472</u>	<u>26,752</u>	<u>28,000</u>	<u>33,600</u>	<u>33,600</u>	<u>5,600</u>	<u>20.0%</u>
<u>Total</u>		<u>274,949</u>	<u>266,188</u>	<u>233,500</u>	<u>247,572</u>	<u>256,638</u>	<u>23,138</u>	<u>9.9%</u>

FY26/27 Budget Notes:

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

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0163 - PATROL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	912,241	880,702	1,016,762	1,049,516	1,070,916	54,154	5.3%
5102	Fringe Benefits	591,417	571,124	507,215	539,541	587,425	80,210	15.8%
5103	Part-time Wages	11,416	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,356	-	-	-	-	-	0.0%
5105	Overtime	267,421	251,929	154,880	154,880	154,880	-	0.0%
5107	Part-time Overtime	720	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	31,376	32,651	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>1,815,946</u>	<u>1,736,406</u>	<u>1,678,857</u>	<u>1,743,937</u>	<u>1,813,221</u>	<u>134,364</u>	<u>8.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	63	-	-	-	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5601	Uniform	5,847	7,460	7,500	6,500	6,500	(1,000)	-13.3%
5603	Employee Training	-	-	-	-	-	-	0.0%
<u>Total Maintenance and Operations</u>		<u>5,847</u>	<u>7,523</u>	<u>7,500</u>	<u>6,500</u>	<u>6,500</u>	<u>(1,000)</u>	<u>-13.3%</u>
<u>Total</u>		<u>1,821,794</u>	<u>1,743,929</u>	<u>1,686,357</u>	<u>1,750,437</u>	<u>1,819,721</u>	<u>133,364</u>	<u>7.9%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0164 - JAIL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	319,466	349,817	424,201	446,332	453,190	28,989	6.8%
5102	Fringe Benefits	235,989	224,167	227,276	244,710	268,889	41,613	18.3%
5103	Part-time Wages	10,955	30,824	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,269	23,261	0	-	-	(0)	-100.0%
5105	Overtime	82,410	73,652	47,931	47,931	47,931	-	0.0%
5107	Part-time Overtime	-	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,689	12,208	-	-	-	-	0.0%
Total Salaries and Benefits		660,777	714,813	699,407	738,973	770,009	70,602	10.1%
Maintenance and Operations								
5201	Office Supplies	98	307	1,500	1,000	1,000	(500)	-33.3%
5202	Operating Supplies	4,253	3,935	3,500	3,000	3,000	(500)	-14.3%
5203	Fuel and Lube	1,650	2,232	2,000	2,000	2,000	-	0.0%
5206	Food and Staples	19,008	15,791	20,000	16,500	17,000	(3,000)	-15.0%
5207	Vehicle and Boat Maintenance	965	1,250	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	500	750	750	750	-	0.0%
5209	Building & Grounds Maintenance	4,792	3,161	5,000	5,000	5,000	-	0.0%
5210	Professional Services	3,849	6,654	2,000	8,000	8,500	6,500	325.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	265	300	300	300	300	-	0.0%
5217	Electricity	8,583	13,223	15,225	14,545	16,000	774	5.1%
5218	Water	248	304	285	335	368	84	29.4%
5219	Sewer	254	316	272	348	383	111	41.0%
5223	Liability Insurance	73,956	58,362	93,911	92,584	101,843	7,932	8.4%
5231	Tools and Equipment	10,582	11,732	8,000	8,000	8,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5250	Camera Area Network	-	-	-	12,000	6,000	6,000	0.0%
5601	Uniform	1,889	1,074	2,500	2,000	2,000	(500)	-20.0%
5603	Employee Training	-	-	6,400	3,000	3,000	(3,400)	-53.1%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		130,392	119,143	163,142	170,863	176,644	13,502	8.3%
Total		791,168	833,957	862,549	909,836	946,653	84,103	9.8%

FY26/27 Budget Notes:

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0165 - ANIMAL CONTROL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	7,828	12,022	11,200	9,000	9,500	(1,700)	-15.2%
5206	Food and Staples	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	283,687	240,000	300,000	340,000	340,000	40,000	13.3%
5215	Communications	110	98	600	400	400	(200)	-33.3%
5217	Electricity	8,389	9,141	9,129	10,055	11,061	1,932	21.2%
5218	Water	629	640	625	704	775	149	23.9%
5219	Sewer	656	666	564	732	806	241	42.8%
5220	Refuse and Disposal	302	302	600	600	600	-	0.0%
5221	Property Insurance	1,579	2,098	2,285	2,514	2,765	480	21.0%
5223	Liability Insurance	332	780	1,738	1,743	1,918	180	10.3%
5244	Snow Removal	-	-	-	-	-	-	0.0%
<u>Total Maintenance and Operations</u>		303,512	265,747	331,242	370,249	372,324	41,082	12.4%
<u>Total</u>		303,512	265,747	331,242	370,249	372,324	41,082	12.4%

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

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 and several major pieces of equipment are past intended replacement schedule
- Plan for relocation of PW complex outside tsunami inundation zone
- Development and adoption of new roads is bringing inventory of roads nearing point of requiring additional labor and equipment to maintain current level of service

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Experienced significant staff turnover and successfully recruited staff to fill vacancies with minimal disruption to service level
- ✓ Drainage improvements with culvert replacements to approximately 10 miles of residential roads
- ✓ Hornaday Park improvements include site preparation and infrastructure for mobile restroom and pavilion; batting cage; campground prep; pathways; and replaced playground equipment.
- ✓ Jack Gist improvements include mobile restroom, parking lot improvements, improved drainage, dugout repairs, and ball field improvements.
- ✓ Major renovation to Bayview Park providing ADA compliance.

BUDGET PERIOD GOALS AND OBJECTIVES

- Continue and increase residential ditching and drainage improvements on City Roads.
- Continue road rebuilds on City roads that are currently rated as substandard during road inspections and connect through roads that are blocked.
- Continue efforts towards demo of HERC 2.
- Conceptual design and cost estimate for new public works campus and phased approach for construction, if necessary.
- Develop sustainable funding mechanism for rolling stock replacement

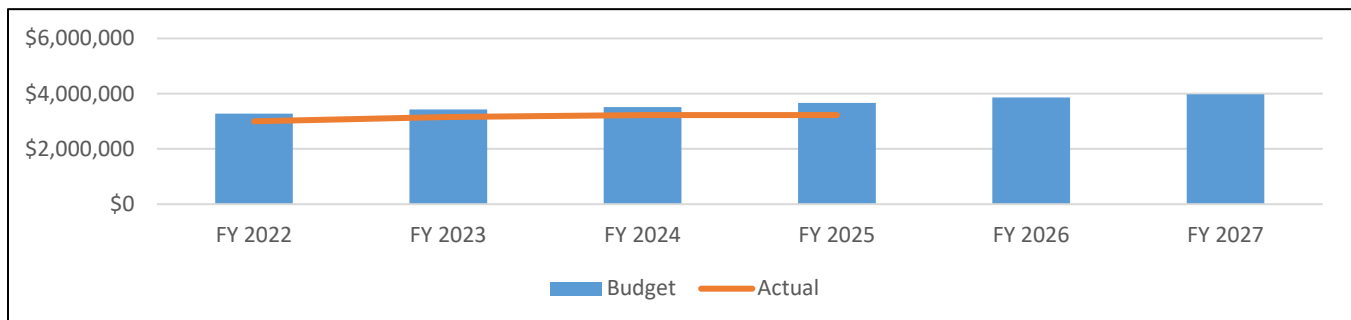
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Gravel Roads (miles)	31.62	31.09	31.47	31.63
Paved Roads (miles)	22.60	22.60	22.60	22.73
Building Square Footage to maintain	111,537	111,537	111,537	111,537

PERSONNEL

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Public Works – including Water and Sewer	34	35.5	35.5	35.5

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

FUND PUBLIC	100 - GENERAL FUND WORKS COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	877,266	993,072	1,144,350	1,177,996	1,209,133	64,783	5.7%
5102	Fringe Benefits	604,182	632,155	639,524	687,322	760,752	121,227	19.0%
5103	Part-time Wages	138,706	87,168	75,612	78,988	78,988	3,376	4.5%
5104	Part-time Benefits	16,741	10,501	25,269	9,614	9,614	(15,655)	-62.0%
5105	Overtime	49,016	53,045	51,202	61,376	62,727	11,525	22.5%
5107	Part-time Overtime	3,945	2,036	4,466	3,888	3,888	(579)	-13.0%
5108	Unemployment Benefits	652	816	-	-	-	-	0.0%
5112	PERS Relief	24,636	30,157	-	-	-	-	0.0%
Total Salaries and Benefits		1,715,145	1,808,949	1,940,424	2,019,184	2,125,102	184,678	9.5%
Maintenance and Operations								
5201	Office Supplies	3,754	2,965	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	233,220	282,034	300,000	308,700	308,700	8,700	2.9%
5203	Fuel and Lube	179,924	144,417	132,000	159,000	159,000	27,000	20.5%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5207	Vehicle and Boat Maintenance	209,347	197,269	275,000	275,000	275,000	-	0.0%
5208	Equipment Maintenance	7,813	9,668	15,000	15,400	15,400	400	2.7%
5209	Building & Grounds Maintenance	46,623	43,362	60,607	60,607	60,607	-	0.0%
5210	Professional Services	235,188	207,143	229,500	225,500	225,500	(4,000)	-1.7%
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%
5214	Rents & Leases	5,946	34,481	95,000	84,000	84,000	(11,000)	-11.6%
5215	Communications	14,393	16,184	20,640	20,640	20,640	-	0.0%
5216	Freight and Postage	871	(6)	1,000	1,000	1,000	-	0.0%
5217	Electricity	80,977	99,055	96,713	92,504	98,235	1,522	1.6%
5218	Water	10,064	12,211	12,765	13,433	14,776	2,011	15.8%
5219	Sewer	13,560	17,552	21,317	19,307	21,237	(80)	-0.4%
5220	Refuse and Disposal	4,337	6,869	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	7,086	9,266	10,095	11,104	12,215	2,120	21.0%
5222	Auto Insurance	14,518	15,988	14,885	15,581	17,140	2,255	15.2%
5223	Liability Insurance	12,004	16,258	18,856	18,916	20,807	1,951	10.3%
5227	Advertising	2,117	1,622	3,250	3,250	3,250	-	0.0%
5231	Tools and Equipment	33,054	25,156	31,350	34,450	34,450	3,100	9.9%
5233	Computer Related Items	2,077	2,100	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,263	352	1,400	1,400	1,400	-	0.0%
5236	Transportation	140	3,631	-	1,000	1,000	1,000	0.0%
5237	Subsistence	320	285	-	300	300	300	0.0%
5238	Printing and Binding	778	695	750	750	750	-	0.0%
5244	Snow Removal	15,625	10,463	-	10,000	10,000	10,000	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	4,366	-	-	-	-	-	0.0%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%
5601	Uniform	9,225	4,432	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	6,689	8,485	10,950	10,950	10,950	-	0.0%
5603	Employee Training	9,101	15,153	23,700	20,000	20,000	(3,700)	-15.6%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	4,305	15,732	3,800	15,000	15,000	11,200	294.7%
5635	Software	22	205	-	5,000	5,000	5,000	0.0%
5815	Parks & Recreation Board	189	-	-	-	-	-	0.0%
Total Maintenance and Operations		1,441,854	1,419,394	1,722,577	1,768,792	1,782,356	59,780	3.5%
Transfers								
5990	Transfers To	-	-	-	71,380	71,380	71,380	0.0%
Total Transfers		-	-	-	71,380	71,380	71,380	0.0%
Total		3,156,999	3,228,343	3,663,001	3,859,356	3,978,838	315,838	8.6%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0170 - PUBLIC WORKS ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	61,286	75,290	114,316	118,875	122,405	8,089	7.1%
5102	Fringe Benefits	39,673	43,417	56,932	62,018	68,374	11,442	20.1%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	128	152	1,060	500	500	(560)	-52.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,633	2,175	-	-	-	-	0.0%
Total Salaries and Benefits		102,721	121,034	172,308	181,393	191,279	18,971	11.0%
Maintenance and Operations								
5201	Office Supplies	3,048	2,288	3,200	3,200	3,200	-	0.0%
5202	Operating Supplies	7,517	6,889	5,500	5,500	5,500	-	0.0%
5207	Vehicle and Boat Maintenance	602	-	-	-	-	-	0.0%
5208	Equipment Maintenance	597	253	-	400	400	400	0.0%
5210	Professional Services	9,829	7,971	21,000	10,000	10,000	(11,000)	-52.4%
5214	Rents & Leases	5,946	3,671	7,000	6,000	6,000	(1,000)	-14.3%
5215	Communications	13,819	16,184	11,080	11,080	11,080	-	0.0%
5216	Freight and Postage	871	(6)	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	7,086	9,266	10,095	11,104	12,215	2,120	21.0%
5222	Auto Insurance	14,518	15,988	14,885	15,581	17,140	2,255	15.2%
5223	Liability Insurance	12,004	16,258	18,856	18,916	20,807	1,951	10.3%
5227	Advertising	2,117	1,037	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	1,403	950	-	800	800	800	0.0%
5233	Computer Related Items	-	30	-	-	-	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	233	32	500	500	500	-	0.0%
5236	Transportation	140	1,882	-	1,000	1,000	1,000	0.0%
5237	Subsistence	320	215	-	300	300	300	0.0%
5602	Safety Equipment	3,289	1,225	2,200	2,200	2,200	-	0.0%
5603	Employee Training	1,919	1,490	3,200	3,200	3,200	-	0.0%
5614	Car Allowance	-	-	-	-	-	-	0.0%
5635	Software	22	205	-	5,000	5,000	5,000	0.0%
Total Maintenance and Operations		85,281	85,828	99,515	96,782	101,342	1,826	1.8%
Transfers								
	Transfer to PW Fleet CARMA (Grader Lease)	-	-	-	71,380	71,380	71,380	0.0%
5990	Total Transfers	-	-	-	71,380	71,380	71,380	0.0%
Total		188,002	206,862	271,823	349,554	364,001	92,178	33.9%

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0171 - GENERAL MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	131,699	192,139	186,615	189,772	194,618	8,003	4.3%
5102	Fringe Benefits	95,231	116,352	103,863	110,527	121,809	17,946	17.3%
5103	Part-time Wages	18,576	31,673	6,286	6,424	6,424	138	2.2%
5104	Part-time Benefits	2,203	3,614	742	758	758	16	2.2%
5105	Overtime	7,937	15,736	7,617	9,790	10,714	3,096	40.6%
5107	Part-time Overtime	-	30	377	377	377	-	0.0%
5108	Unemployment Benefits	652	-	-	-	-	-	0.0%
5112	PERS Relief	3,714	5,993	-	-	-	-	0.0%
Total Salaries and Benefits		260,013	365,536	305,500	317,648	334,700	29,199	9.6%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	22,927	15,578	7,000	15,700	15,700	8,700	124.3%
5203	Fuel and Lube	41,916	34,434	7,000	34,000	34,000	27,000	385.7%
5208	Equipment Maintenance	3,764	5,905	7,000	7,000	7,000	-	0.0%
5209	Building & Grounds Maintenance	12,527	10,787	20,607	20,607	20,607	-	0.0%
5210	Professional Services	9,162	36,056	20,000	22,000	22,000	2,000	10.0%
5215	Communications	574	-	1,620	1,620	1,620	-	0.0%
5217	Electricity	37,765	40,269	46,797	44,295	48,725	1,928	4.1%
5218	Water	1,349	1,381	1,708	1,519	1,671	(37)	-2.1%
5219	Sewer	1,463	1,436	2,011	1,579	1,737	(273)	-13.6%
5220	Refuse and Disposal	33	2,638	2,350	2,350	2,350	-	0.0%
5231	Tools and Equipment	7,307	7,817	5,300	7,600	7,600	2,300	43.4%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5602	Safety Equipment	2,458	4,227	5,000	5,000	5,000	-	0.0%
5603	Employee Training	5,490	5,730	8,000	6,300	6,300	(1,700)	-21.3%
Total Maintenance and Operations		196,930	215,558	187,392	225,571	230,310	42,918	22.9%
Total		456,943	581,094	492,893	543,219	565,010	72,117	14.6%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0172 - GRAVEL ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	78,686	74,111	86,223	87,511	89,319	3,096	3.6%
5102	Fringe Benefits	49,677	46,104	48,095	51,000	56,153	8,058	16.8%
5103	Part-time Wages	1,755	-	2,668	2,727	2,727	59	2.2%
5104	Part-time Benefits	214	-	304	343	343	39	12.9%
5105	Overtime	397	909	1,170	1,170	1,218	48	4.1%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,103	2,163	-	-	-	-	0.0%
Total Salaries and Benefits		132,832	123,287	138,460	142,750	149,759	11,299	8.2%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	58,169	75,861	102,000	102,000	102,000	-	0.0%
5204	Chemicals	79,080	47,492	111,700	111,700	111,700	-	0.0%
5210	Professional Services	9,578	1,752	6,500	6,500	6,500	-	0.0%
5214	Rents & Leases	-	8,505	19,000	19,000	19,000	-	0.0%
5215	Communications	-	-	4,240	4,240	4,240	-	0.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	783	1,543	3,000	3,000	3,000	-	0.0%
5603	Employee Training	-	5,288	1,500	1,500	1,500	-	0.0%
Total Maintenance and Operations		147,609	140,441	247,940	247,940	247,940	-	0.0%
Total		280,441	263,728	386,400	390,690	397,699	11,299	2.9%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0173 - PAVED ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	94,468	93,876	103,147	103,678	105,934	2,787	2.7%
5102	Fringe Benefits	60,069	60,163	57,968	61,194	67,479	9,510	16.4%
5103	Part-time Wages	2,340	-	3,557	3,635	3,635	78	2.2%
5104	Part-time Benefits	285	-	405	457	457	52	12.9%
5105	Overtime	610	2,169	3,106	3,764	3,764	657	21.2%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,529	2,769	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>160,300</u>	<u>158,976</u>	<u>168,184</u>	<u>172,729</u>	<u>181,269</u>	<u>13,086</u>	<u>7.8%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	40,940	68,861	70,000	70,000	70,000	-	0.0%
5210	Professional Services	13,428	13,325	45,000	45,000	45,000	-	0.0%
5214	Rents & Leases	-	10,605	19,000	19,000	19,000	-	0.0%
5217	Electricity	32,584	46,963	35,203	35,203	35,203	(0)	0.0%
5227	Advertising	-	-	750	750	750	-	0.0%
5231	Tools and Equipment	1,991	319	3,000	3,000	3,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>88,942</u>	<u>140,073</u>	<u>172,953</u>	<u>172,953</u>	<u>172,953</u>	<u>(0)</u>	<u>0.0%</u>
<u>Total</u>		<u>249,242</u>	<u>299,050</u>	<u>341,137</u>	<u>345,682</u>	<u>354,222</u>	<u>13,085</u>	<u>3.8%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0174 - WINTER ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	110,248	108,849	120,071	119,845	122,550	2,479	2.1%
5102	Fringe Benefits	74,567	73,450	67,841	71,389	78,804	10,963	16.2%
5103	Part-time Wages	2,925	-	4,447	4,544	4,544	98	2.2%
5104	Part-time Benefits	356	28	506	571	571	65	12.9%
5105	Overtime	14,345	13,994	23,175	27,735	27,735	4,560	19.7%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,314	3,541	-	-	-	-	0.0%
Total Salaries and Benefits		205,755	199,862	216,040	224,085	234,205	18,165	8.4%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	46,217	60,807	53,000	53,000	53,000	-	0.0%
5204	Chemicals	111,367	86,738	110,900	110,900	110,900	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5214	Rents & Leases	-	11,701	50,000	40,000	40,000	(10,000)	-20.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,574	3,682	3,750	3,750	3,750	-	0.0%
5244	Snow Removal	15,625	10,463	-	10,000	10,000	10,000	0.0%
Total Maintenance and Operations		174,783	173,390	217,650	217,650	217,650	-	0.0%
Total		380,538	373,252	433,690	441,735	451,855	18,165	4.2%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0175 - PARKS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	78,505	78,813	102,246	105,952	108,877	6,631	6.5%
5102	Fringe Benefits	55,703	47,770	58,463	63,151	70,028	11,565	19.8%
5103	Part-time Wages	80,622	42,650	44,027	46,708	46,708	2,681	6.1%
5104	Part-time Benefits	9,484	5,206	21,585	5,719	5,719	(15,866)	-73.5%
5105	Overtime	1,713	4,252	3,152	6,497	6,876	3,723	118.1%
5107	Part-time Overtime	1,621	1,666	3,011	3,011	3,011	-	0.0%
5108	Unemployment Benefits	-	816	-	-	-	-	0.0%
5112	PERS Relief	2,134	2,395	-	-	-	-	0.0%
Total Salaries and Benefits		229,781	183,569	232,485	231,038	241,219	8,734	3.8%
Maintenance and Operations								
5202	Operating Supplies	37,797	15,197	20,000	20,000	20,000	-	0.0%
5203	Fuel and Lube	10,427	9,222	15,000	15,000	15,000	-	0.0%
5208	Equipment Maintenance	2,885	1,997	5,000	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	33,849	32,575	40,000	40,000	40,000	-	0.0%
5210	Professional Services	174,100	91,386	90,000	90,000	90,000	-	0.0%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	1,000	1,000	1,000	-	0.0%
5217	Electricity	10,628	11,824	14,713	13,006	14,307	(406)	-2.8%
5218	Water	8,714	10,830	11,057	11,913	13,105	2,048	18.5%
5219	Sewer	12,097	16,116	19,306	17,728	19,500	194	1.0%
5220	Refuse and Disposal	4,304	4,232	3,500	3,500	3,500	-	0.0%
5227	Advertising	-	585	-	-	-	-	0.0%
5231	Tools and Equipment	6,112	3,465	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	620	-	500	500	500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	4,366	-	-	-	-	-	0.0%
5601	Uniform	1,622	793	3,000	3,000	3,000	-	0.0%
5603	Employee Training	1,692	2,120	2,000	2,000	2,000	-	0.0%
5604	Public Education	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	189	-	-	-	-	-	0.0%
Total Maintenance and Operations		310,974	201,544	231,076	228,647	232,912	1,836	0.8%
Total		540,755	385,113	463,560	459,685	474,130	10,570	2.3%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0176 - MOTOR POOL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	108,122	108,184	149,058	156,052	160,759	11,701	7.8%
5102	Fringe Benefits	73,094	70,822	81,008	87,818	97,223	16,214	20.0%
5103	Part-time Wages	7,488	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,082	-	-	-	-	-	0.0%
5105	Overtime	1,485	4,284	4,000	4,000	4,000	-	0.0%
5107	Part-time Overtime	1,800	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,915	3,242	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>195,986</u>	<u>186,533</u>	<u>234,067</u>	<u>247,870</u>	<u>261,982</u>	<u>27,915</u>	<u>11.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	760	-	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	127,581	100,761	110,000	110,000	110,000	-	0.0%
5207	Vehicle and Boat Maintenance	208,745	197,269	275,000	275,000	275,000	-	0.0%
5208	Equipment Maintenance	121	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	160	454	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5231	Tools and Equipment	12,719	6,558	10,000	10,000	10,000	-	0.0%
5236	Transportation	-	1,749	-	-	-	-	0.0%
5237	Subsistence	-	71	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%
5601	Uniform	7,603	3,639	8,400	8,400	8,400	-	0.0%
5602	Safety Equipment	788	1,463	1,500	1,500	1,500	-	0.0%
5603	Employee Training	-	-	7,000	5,000	5,000	(2,000)	-28.6%
<u>Total Maintenance and Operations</u>		<u>389,202</u>	<u>343,595</u>	<u>456,220</u>	<u>454,220</u>	<u>454,220</u>	<u>(2,000)</u>	<u>-0.4%</u>
<u>Total</u>		<u>585,188</u>	<u>530,127</u>	<u>690,287</u>	<u>702,090</u>	<u>716,202</u>	<u>25,915</u>	<u>3.8%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0177 - ENGINEERING/INSPECTION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	103,254	114,537	143,592	150,610	156,090	12,498	8.7%
5102	Fringe Benefits	64,654	67,586	74,919	81,566	90,396	15,477	20.7%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	119	14	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,749	3,302	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>170,775</u>	<u>185,439</u>	<u>218,512</u>	<u>232,176</u>	<u>246,486</u>	<u>27,975</u>	<u>12.8%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	706	677	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	1,605	557	1,500	1,500	1,500	-	0.0%
5210	Professional Services	17,054	34,029	20,000	25,000	25,000	5,000	25.0%
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	1,500	1,500	1,500	-	0.0%
5231	Tools and Equipment	465	336	800	800	800	-	0.0%
5233	Computer Related Items	2,077	2,070	3,000	3,000	3,000	-	0.0%
5235	Membership Dues	410	320	400	400	400	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5238	Printing and Binding	778	695	750	750	750	-	0.0%
5602	Safety Equipment	-	464	750	750	750	-	0.0%
5603	Employee Training	-	526	2,000	2,000	2,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>23,115</u>	<u>39,674</u>	<u>36,530</u>	<u>40,530</u>	<u>40,530</u>	<u>4,000</u>	<u>10.9%</u>
<u>Total</u>		<u>193,891</u>	<u>225,113</u>	<u>255,042</u>	<u>272,706</u>	<u>287,016</u>	<u>31,975</u>	<u>12.5%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0178 - JANITORIAL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salary and Wages</u>								
5101	Salary and Wages	111,000	147,272	139,081	145,699	148,580	9,500	6.8%
5102	Fringe Benefits	91,514	106,490	90,434	98,658	110,486	20,052	22.2%
5103	Part-time Wages	24,999	12,844	14,628	14,950	14,950	322	2.2%
5104	Part-time Benefits	3,116	1,654	1,727	1,765	1,765	38	2.2%
5105	Overtime	22,284	11,536	7,922	7,922	7,922	-	0.0%
5107	Part-time Overtime	525	340	1,079	500	500	(579)	-53.6%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,545	4,578	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>256,982</u>	<u>284,714</u>	<u>254,869</u>	<u>269,494</u>	<u>284,203</u>	<u>29,333</u>	<u>11.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	17,290	38,283	39,000	39,000	39,000	-	0.0%
5208	Equipment Maintenance	446	1,513	3,000	3,000	3,000	-	0.0%
5209	Building & Grounds Maintenance	247	-	-	-	-	-	0.0%
5210	Professional Services	1,876	22,170	25,000	25,000	25,000	-	0.0%
5231	Tools and Equipment	700	486	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5602	Safety Equipment	154	1,107	1,500	1,500	1,500	-	0.0%
5614	Car Allowance	4,305	15,732	3,800	15,000	15,000	11,200	294.7%
<u>Total Maintenance and Operations</u>		<u>25,017</u>	<u>79,291</u>	<u>73,300</u>	<u>84,500</u>	<u>84,500</u>	<u>11,200</u>	<u>15.3%</u>
<u>Total</u>		<u>281,998</u>	<u>364,005</u>	<u>328,169</u>	<u>353,994</u>	<u>368,703</u>	<u>40,533</u>	<u>12.4%</u>

FY26/27 Budget Notes:

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 will become necessary as regulations become more stringent.
- Other regulatory change may affect operational functions and budgets.
- Cybersecurity threat - upgrade/maintain operating systems controlling the Water Treatment Plant (WTP) & Sewer Treatment Plant (STP).

PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Increased water/sewer service area to better serve customers.
- ✓ Completed electrical panel upgrades in seven lift stations.
- ✓ Installed one complete filter cassette replacement at the WTP.
- ✓ Completed design for Beluga Lake lift station upgrade.
- ✓ Completed design for Paintbrush Booster Station.
- ✓ Replaced transfer switch at STP.

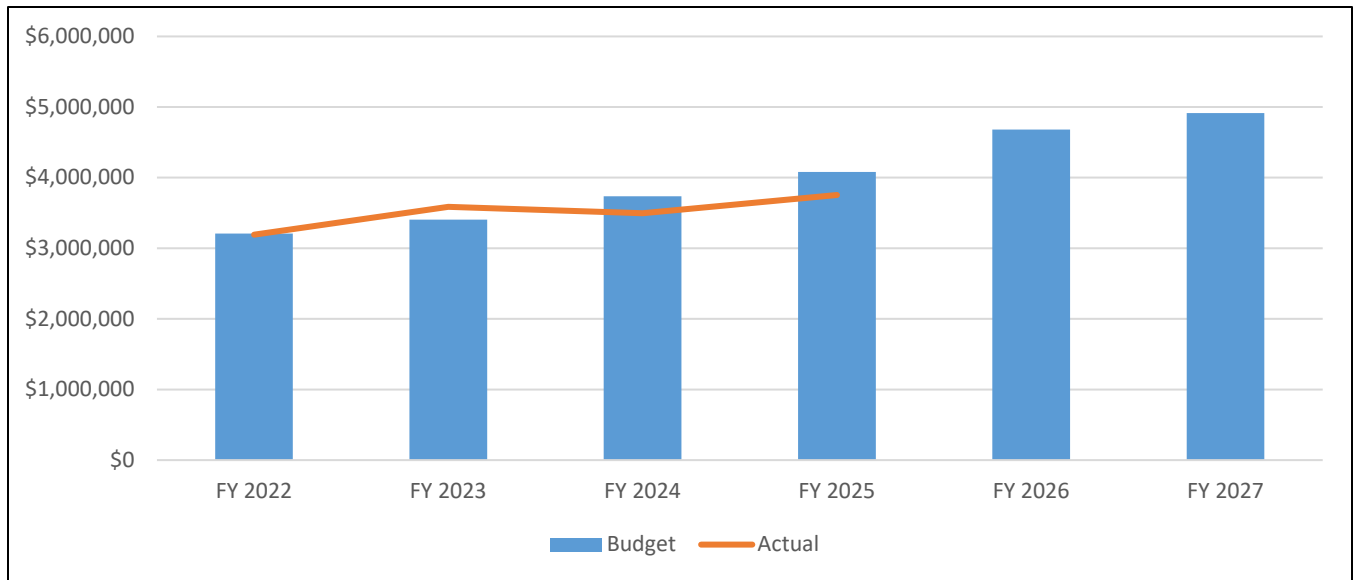
BUDGET PERIOD GOALS AND OBJECTIVES

- Replace Raw Water Transmission Main.
- Renovate Beluga Slough Sewage Lift Station.
- Replace West Trunk Transmission Main.
- Construct Shellfish Water Storage Tank (0.75 MG).
- Design A-Frame Water Storage Tank (0.5 MG).
- Establish grease trap program.
- Establish waste pre-treatment program.

PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
Water Metered (million gallons)	77	194	191	198
Sewer Treated (million gallons)	77	155	150	155
Hydrants on Water System	439	446	463	463
Pressure Reducing Stations	30	30	30	30
Manholes	849	854	885	885
Miles of Water Main	60	60.8	61.8	61.8
Miles of 8" to 24" Sewer Mains	65.8	66.3	67.7	67.7

ACTUAL VS BUDGETED EXPENDITURES



City of Homer
FY26/27 Operating Budget

Utility Special Revenue Funds - All Funds Combined

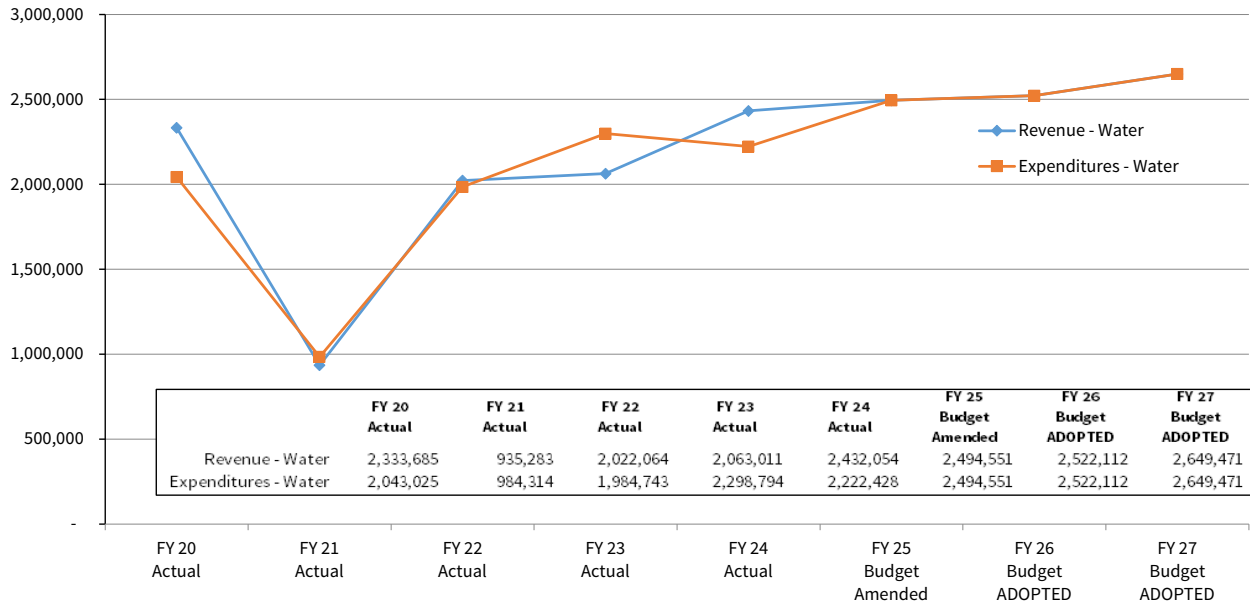
FY 26				
	Water & Sewer Special Revenue Fund	HAWSP (Homer Accelerated Water/Sewer Proj.)	Water & Sewer CARMA (Capital Asset Repair and Maintenance Allowance)	Total Utility Fund
	200	205	256	
Revenue				
Sales Tax		1,932,803		
Assessment Revenue		481,370		
Total Operating Revenue	4,548,398	2,414,173		6,962,571
Operating Expenses before Depreciation:				
Personnel	2,354,870			2,354,870
Operations & Maintenance	1,716,733		189,200	1,905,933
Debt Service (Prin. & Int.)		1,024,387		1,024,387
Total Operating Expenses	4,071,603	1,024,387	189,200	5,285,190
Earnings from Operations	476,795	1,389,786	(189,200)	1,677,381
Total Non - Operating Revenue	131,282			131,282
Earnings before transfers	608,076	1,389,786	(189,200)	1,808,663
Reserves (Fund 256)	(572,440)		572,440	0
Repayment of Energy Fund	0			0
Health Insurance	(277)			(277)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(25,360)			(25,360)
Change in Net Assets	0	1,389,786	383,240	1,773,026

Utility Special Revenue Funds - All Funds Combined

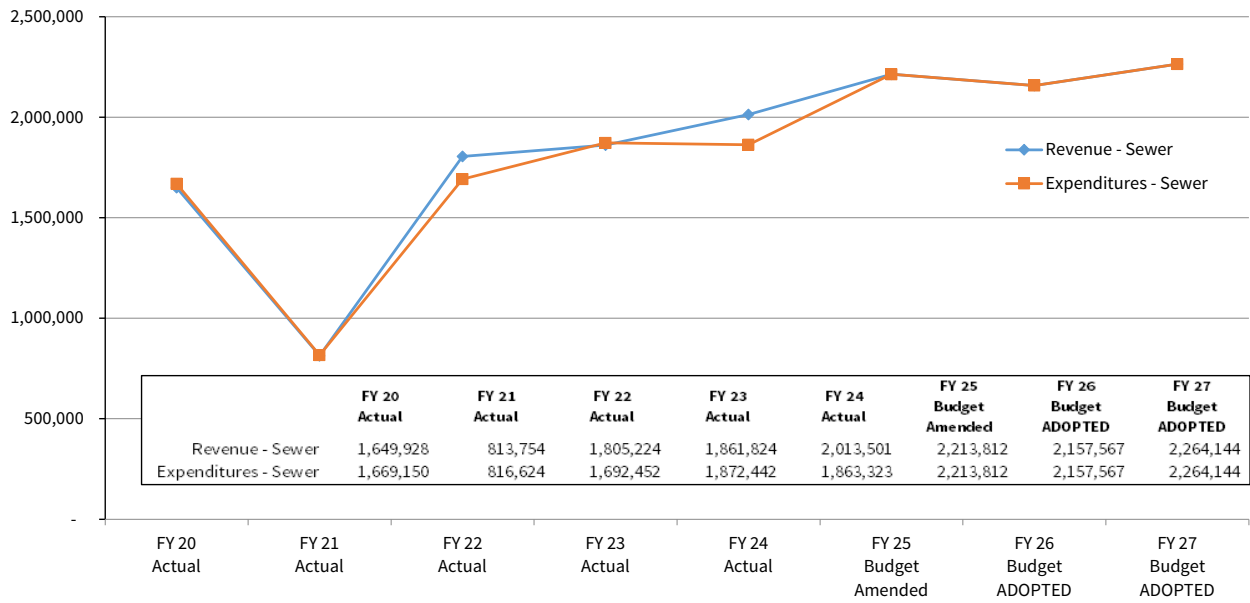
FY 27				
	Water & Sewer Special Revenue Fund	HAWSP (Homer Accelerated Water/Sewer Proj.)	Water & Sewer CARMA (Capital Asset Repair and Maintenance Allowance)	Total Utility Fund
	200	205	256	
Revenue				
Sales Tax		2,011,569		
Assessment Revenue		481,370		
Total Operating Revenue	4,777,599	2,492,939		7,270,538
Operating Expenses before Depreciation:				
Personnel	2,473,411			2,473,411
Operations & Maintenance	1,810,486		326,500	2,136,986
Debt Service (Prin. & Int.)		755,047		755,047
Total Operating Expenses	4,283,897	755,047	326,500	5,365,444
Earnings from Operations	493,702	1,737,892	(326,500)	1,905,093
Total Non - Operating Revenue	136,016			136,016
Earnings before transfers	629,717	1,737,892	(326,500)	2,041,109
Reserves (Fund 256)	(602,051)		602,051	0
Repayment of Energy Fund	0			0
Health Insurance	(594)			(594)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(17,072)			(17,072)
Change in Net Assets	0	1,737,892	275,551	2,013,443

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

Utility Fund - WATER Revenues & Expenses



Utility Fund - SEWER Revenues & Expenses



City of Homer
FY26/27 Operating Budget

FUND 200 UTILITY FUND COMBINED STATEMENT					
	FY23	FY24	FY25	FY26	FY27
	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Operating Revenues:					
Water Revenue	1,966,450	2,303,153	2,377,399	2,390,830	2,513,455
Sewer Revenue	1,861,824	2,013,501	2,209,341	2,157,567	2,264,144
Total Operating Revenue:	3,828,274	4,316,653	4,586,740	4,548,398	4,777,599
Operating Expenses:					
Personnel (W/O PERS Relief)	1,911,651	2,105,357	2,258,363	2,354,870	2,473,411
PERS Relief	31,587	37,996	-	-	-
Operations & Maintenance	1,566,797	1,340,984	1,808,052	1,716,733	1,810,486
Administrative Fees (to GF)	0	-	-	-	-
Total Operating Expenses	3,510,035	3,484,336	4,066,415	4,071,603	4,283,897
Operating Income (Loss) From Operations	318,240	832,317	520,325	476,795	493,702
Total Non - Operating Revenue	128,147	166,897	121,622	131,282	136,016
Earnings before transfers	446,387	999,214	641,947	608,076	629,717
Operating Transfers:					
CARMA Transfer	592,969	600,695	614,134	572,440	602,051
Repayment of Energy Fund	12,398	12,398	4,919	0	0
Transfer to Revolving Energy Fund	469	469	188	0	0
Health Insurance	197	79	491	277	594
PW Maintenance (Direct)	10,000	10,000	10,000	10,000	10,000
Leave Cash Out Bank	76,755	15,769	12,216	25,360	17,072
Total Transfers	692,788	639,410	641,947	608,076	629,717
Beginning Fund Balance	1,129,109	556,443	916,247	916,247	916,247
Change in Fund Balance	(572,666)	359,804	0	0	0
Ending Fund Balance	556,443	916,247	916,247	916,247	916,247

FUND 200

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	1,915,984	2,245,909	2,325,213	2,339,585	2,459,896	134,684	5.8%
4661	Connection Fees	16,382	16,770	17,696	16,384	16,950	(746)	-4.2%
4662	Services & Meters	33,625	39,996	34,490	34,302	36,263	1,772	5.1%
4663	In Lieu of City Sales Tax	459	477	-	560	346	346	0.0%
Total Operating Revenue		1,966,450	2,303,153	2,377,399	2,390,830	2,513,455	136,056	5.7%
Non- Operating Revenue								
4801	Interest on Investments	(1,235)	18,121	-	-	-	-	0.0%
4802	Penalty & Interest (Utilities)	6,061	7,780	3,717	8,146	6,548	2,831	76.2%
4527	PERS Revenue	17,448	20,767	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4992	Transfer from GF	91,734	103,000	108,964	123,136	129,468	20,504	18.8%
4990	Transfer from Fund Balance	-	-	4,470	-	-	(4,470)	-100.0%
Total Non-Operating Revenue		114,009	149,668	117,151	131,282	136,016	18,864	16.1%
Total Water Revenue		2,080,459	2,452,820	2,494,551	2,522,112	2,649,471	154,920	6.2%
Total Water Revenues (W/O PERS Relief)		2,063,011	2,432,054	2,494,551	2,522,112	2,649,471	154,920	6.2%
Sewer Revenue								
Operating Revenue								
	Metered Sales	1,829,631	1,987,374	2,184,808	2,129,620	2,237,942	53,134	2.4%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	21,688	16,414	18,509	17,577	17,500	(1,009)	-5.5%
4701	RV Dump Station	10,505	9,713	6,024	10,370	8,702	2,678	44.5%
4902	Other	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,861,824	2,013,501	2,209,341	2,157,567	2,264,144	54,803	2.5%
Non- Operating Revenue								
4527	PERS Revenue	14,139	17,229	-	-	-	-	0.0%
4990	Transfer from Fund Balance	-	-	4,471	-	-	(4,471)	-100.0%
Total Non-Operating Revenue		14,139	17,229	4,471	-	-	(4,471)	-100.0%
Total Sewer Revenue		1,875,963	2,030,730	2,213,812	2,157,567	2,264,144	50,332	2.3%
Total Sewer Revenues (W/O PERS Relief)		1,861,824	2,013,501	2,213,812	2,157,567	2,264,144	50,332	2.3%
Total Operating Revenue		3,828,274	4,316,653	4,586,740	4,548,398	4,777,599	190,859	4.2%
Total Non-Operating Revenue		128,147	166,897	121,622	131,282	136,016	14,393	11.8%
Total Water & Sewer Revenues		3,956,422	4,483,550	4,708,362	4,679,679	4,913,615	205,252	4.4%
Total Water & Sewer Revenues (W/O PERS Relief)		3,924,835	4,445,554	4,708,362	4,679,679	4,913,615	205,252	4.4%

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
WATER COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	611,373	679,114	757,671	777,136	797,176	39,505	5.2%
5102	Fringe Benefits	391,189	431,416	415,051	444,955	492,717	77,666	18.7%
5103	Part-time Wages	18,937	-	4,447	4,544	4,544	98	2.2%
5104	Part-time Benefits	2,036	-	506	571	571	65	12.9%
5105	Overtime	31,469	41,047	47,187	51,040	47,187	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	17,448	20,767	-	-	-	-	0.0%
	Total Salaries and Benefits	1,072,453	1,172,343	1,224,861	1,278,247	1,342,196	117,335	9.6%
	Maintenance and Operations							
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	164,158	32,679	212,850	122,850	122,850	(90,000)	-42.3%
5203	Fuel and Lube	36,173	39,372	30,600	30,600	30,600	-	0.0%
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%
5208	Equipment Maintenance	33,201	40,773	46,550	46,550	46,550	-	0.0%
5209	Building & Grounds Maintenance	7,786	5,022	7,700	7,700	7,700	-	0.0%
5210	Professional Services	54,650	49,829	65,500	75,500	65,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%
5215	Communications	16,657	20,823	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	450	187	6,500	6,500	6,500	-	0.0%
5217	Electricity	224,992	249,410	249,291	274,351	301,786	52,495	21.1%
5221	Property Insurance	11,263	13,386	14,582	16,040	17,644	3,062	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,649	4,853	11,080	11,115	12,226	1,147	10.3%
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%
5227	Advertising	1,505	-	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	7,588	6,648	9,400	9,400	9,400	-	0.0%
5233	Computer Related Items	678	410	750	750	750	-	0.0%
5234	Record and Permits	200	-	250	250	250	-	0.0%
5235	Membership Dues	976	925	1,000	1,000	1,000	-	0.0%
5236	Transportation	680	-	-	-	-	-	0.0%
5237	Subsistence	945	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,042	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	2,702	589	1,553	1,550	1,450	(103)	-6.6%
5603	Employee Training	4,637	11,791	13,150	13,150	13,150	-	0.0%
5606	Bad Debt Expenses	8,821	3,054	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	1,639	4,353	-	-	-	-	0.0%
	Total Maintenance and Operations	803,274	698,969	928,324	917,424	970,226	41,902	4.5%
	Transfers							
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	376,780	364,468	335,754	313,606	329,869	(5,885)	-1.8%
	Total Transfers	440,515	371,882	341,365	326,442	337,049	(4,317)	-1.3%
	Total	2,316,242	2,243,194	2,494,551	2,522,112	2,649,471	154,920	6.2%

City of Homer
FY26/27 Operating Budget

FUND DEPT		200 - UTILITY FUND 0400 - WATER SYSTEM ADMINISTRATION						
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	90,828	119,473	141,165	148,759	152,974	11,809	8.4%
5102	Fringe Benefits	46,134	68,906	72,477	79,031	87,391	14,915	20.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	301	264	355	355	355	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,774	3,458	-	-	-	-	0.0%
	Total Salaries and Benefits	140,037	192,100	213,996	228,145	240,720	26,723	12.5%
	Maintenance and Operations							
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	1,207	732	750	750	750	-	0.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	4,694	4,798	4,500	4,500	4,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5215	Communications	16,657	20,823	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	450	187	6,500	6,500	6,500	-	0.0%
5221	Property Insurance	11,263	13,386	14,582	16,040	17,644	3,062	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,649	4,853	11,080	11,115	12,226	1,147	10.3%
5227	Advertising	1,505	-	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	79	-	900	-	-	(900)	-100.0%
5233	Computer Related Items	678	410	750	750	750	-	0.0%
5234	Record and Permits	200	-	250	250	250	-	0.0%
5235	Membership Dues	976	925	1,000	1,000	1,000	-	0.0%
5236	Transportation	680	-	-	-	-	-	0.0%
5237	Subsistence	945	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,042	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	2,078	589	1,100	-	-	(1,100)	-100.0%
5603	Employee Training	1,504	8,606	9,450	9,450	9,450	-	0.0%
5606	Bad Debt Expenses	8,821	3,054	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	1,639	4,353	-	-	-	-	0.0%
	Total Maintenance and Operations	93,922	117,607	136,980	139,023	144,490	7,510	5.5%
	Transfers							
	Transfer to Water CARMA	358,804	346,558	325,376	308,460	324,557	(819)	-0.3%
	Transfer to Reserves for Energy Project Repay	12,398	12,398	4,919	-	-	(4,919)	-100.0%
	Transfer to Revolving Energy Fund	469	469	188	-	-	(188)	-100.0%
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	109	43	271	145	312	41	15.0%
5990	Total Transfers	376,780	364,468	335,754	313,606	329,869	(5,885)	-1.8%
	Other							
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Other	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
	Total	674,474	681,589	692,342	693,610	722,259	29,917	4.3%

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

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0401 - WATER TREATMENT PLANT							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	183,823	205,211	226,972	228,027	232,792	5,821	2.6%
5102	Fringe Benefits	120,137	130,012	121,173	128,185	141,309	20,136	16.6%
5103	Part-time Wages	293	-	445	454	454	10	2.2%
5104	Part-time Benefits	36	-	51	57	57	7	12.9%
5105	Overtime	18,734	26,845	21,000	24,853	21,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,387	6,690	-	-	-	-	0.0%
	Total Salaries and Benefits	328,411	368,756	369,640	381,577	395,613	25,973	7.0%
	Maintenance and Operations							
5202	Operating Supplies	5,628	3,679	10,000	10,000	10,000	-	0.0%
5203	Fuel and Lube	34,061	37,971	30,000	30,000	30,000	-	0.0%
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%
5208	Equipment Maintenance	19,450	25,530	25,000	25,000	25,000	-	0.0%
5209	Building & Grounds Maintenance	4,019	3,541	3,000	3,000	3,000	-	0.0%
5210	Professional Services	11,615	17,818	30,000	30,000	30,000	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5217	Electricity	101,184	97,041	106,014	106,745	117,419	11,405	10.8%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	-	900	900	900	0.0%
5602	Safety Equipment	-	-	-	1,100	1,000	1,000	0.0%
5603	Employee Training	2,095	2,223	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	344,299	322,882	357,014	399,745	440,319	83,305	23.3%
	Total	672,710	691,638	726,654	781,321	835,933	109,279	15.0%

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

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0402 - WATER SYSTEM TESTING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	7,248	6,643	10,000	10,000	10,000	-	0.0%
5208	Equipment Maintenance	4,053	4,063	5,500	5,500	5,500	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	224	538	500	500	500	-	0.0%
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%
<u>Total Maintenance and Operations</u>		27,106	34,940	36,000	36,000	36,000	-	0.0%
<u>Total</u>		27,106	34,940	36,000	36,000	36,000	0	0.0%
FY26/27 Budget Notes:								

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0403 - PUMP STATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	14,952	17,149	17,805	17,784	18,208	403	2.3%
5102	Fringe Benefits	9,762	10,606	9,930	10,477	11,623	1,693	17.1%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	60	92	600	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	399	497	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>25,173</u>	<u>28,344</u>	<u>28,335</u>	<u>28,861</u>	<u>30,431</u>	<u>2,096</u>	<u>7.4%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	118	96	500	500	500	-	0.0%
5203	Fuel and Lube	2,112	1,401	600	600	600	-	0.0%
5208	Equipment Maintenance	6,964	8,824	12,000	12,000	12,000	-	0.0%
5209	Building & Grounds Maintenance	1,724	732	2,000	2,000	2,000	-	0.0%
5217	Electricity	62,042	74,229	79,859	81,652	89,818	9,959	12.5%
5231	Tools and Equipment	475	172	500	500	500	-	0.0%
<u>Total Maintenance and Operations</u>		<u>73,434</u>	<u>85,454</u>	<u>95,459</u>	<u>97,252</u>	<u>105,418</u>	<u>9,959</u>	<u>10.4%</u>
<u>Total</u>		<u>98,608</u>	<u>113,798</u>	<u>123,793</u>	<u>126,114</u>	<u>135,848</u>	<u>12,055</u>	<u>9.7%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0404 - WATER DISTRIBUTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	133,497	196,191	159,493	164,929	168,764	9,271	5.8%
5102	Fringe Benefits	88,826	109,661	87,324	93,991	103,782	16,458	18.8%
5103	Part-time Wages	585	-	889	909	909	20	2.2%
5104	Part-time Benefits	71	-	101	114	114	13	12.9%
5105	Overtime	10,602	11,928	21,970	21,970	21,970	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,833	6,000	-	-	-	-	0.0%
Total Salaries and Benefits		237,414	323,779	269,777	281,913	295,539	25,762	9.5%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	25,472	10,700	30,000	30,000	30,000	-	0.0%
5208	Equipment Maintenance	1,430	155	2,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	1,000	536	1,500	1,500	1,500	-	0.0%
5210	Professional Services	23,632	16,434	20,000	20,000	20,000	-	0.0%
5217	Electricity	61,766	78,140	63,418	85,953	94,549	31,131	49.1%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	5,699	5,339	6,500	6,500	6,500	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		118,999	111,303	123,418	145,953	154,549	31,131	25.2%
Total		356,414	435,082	393,195	427,867	450,088	56,893	14.5%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0405 - WATER RESERVOIR							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	3,737	5,384	5,835	6,046	6,266	432	7.4%
5102	Fringe Benefits	3,153	3,758	3,557	3,849	4,324	767	21.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	4	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	100	155	-	-	-	-	0.0%
	Total Salaries and Benefits	6,994	9,297	9,391	9,895	10,590	1,199	12.8%
	Maintenance and Operations							
5202	Operating Supplies	547	76	600	600	600	-	0.0%
5208	Equipment Maintenance	1,304	2,201	1,800	1,800	1,800	-	0.0%
5209	Building & Grounds Maintenance	1,043	213	1,200	1,200	1,200	-	0.0%
5210	Professional Services	10,110	6,005	5,000	15,000	5,000	-	0.0%
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%
	Total Maintenance and Operations	14,204	9,694	9,800	19,800	9,800	-	0.0%
	Total	21,198	18,992	19,191	29,695	20,390	1,199	6.2%
FY26/27 Budget Notes: 5210 - Dam Safety Inspection								

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0406 - WATER METERS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	68,798	18,952	80,955	85,831	89,189	8,234	10.2%
5102	Fringe Benefits	47,264	31,640	47,911	52,414	58,754	10,844	22.6%
5103	Part-time Wages	16,012	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,679	-	-	-	-	-	0.0%
5105	Overtime	561	255	1,488	1,488	1,488	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,845	554	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>136,159</u>	<u>51,402</u>	<u>130,354</u>	<u>139,733</u>	<u>149,431</u>	<u>19,077</u>	<u>14.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	117,897	10,608	150,000	60,000	60,000	(90,000)	-60.0%
5210	Professional Services	4,375	4,061	5,000	5,000	5,000	-	0.0%
5231	Tools and Equipment	1,335	1,137	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	624	-	453	450	450	(3)	-0.7%
5603	Employee Training	1,038	963	1,200	1,200	1,200	-	0.0%
<u>Total Maintenance and Operations</u>		<u>125,270</u>	<u>16,769</u>	<u>158,153</u>	<u>68,150</u>	<u>68,150</u>	<u>(90,003)</u>	<u>-56.9%</u>
<u>Total</u>		<u>261,428</u>	<u>68,171</u>	<u>288,507</u>	<u>207,883</u>	<u>217,581</u>	<u>(70,926)</u>	<u>-24.6%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0407 - WATER HYDRANTS								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	115,737	116,755	125,447	125,761	128,983	3,537	2.8%
5102	Fringe Benefits	75,914	76,833	72,680	77,007	85,533	12,853	17.7%
5103	Part-time Wages	2,048	-	3,113	3,181	3,181	68	2.2%
5104	Part-time Benefits	249	-	354	400	400	46	12.9%
5105	Overtime	1,207	1,663	1,774	1,774	1,774	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,110	3,414	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>198,265</u>	<u>198,665</u>	<u>203,368</u>	<u>208,123</u>	<u>219,872</u>	<u>16,504</u>	<u>8.1%</u>
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	6,040	145	11,000	11,000	11,000	-	0.0%
5210	Professional Services	-	175	500	500	500	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>6,040</u>	<u>320</u>	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>	<u>-</u>	<u>0.0%</u>
	<u>Total</u>	<u>204,304</u>	<u>198,985</u>	<u>214,868</u>	<u>219,623</u>	<u>231,372</u>	<u>16,504</u>	<u>7.7%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
SEWER	COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	511,437	571,394	643,401	660,196	675,693	32,292	5.0%
5102	Fringe Benefits	318,783	350,524	346,198	370,994	409,768	63,571	18.4%
5103	Part-time Wages	5,652	5,070	16,659	17,025	17,025	366	2.2%
5104	Part-time Benefits	625	531	1,869	1,937	1,937	68	3.6%
5105	Overtime	20,150	26,261	25,375	26,471	26,792	1,416	5.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,139	17,229	-	-	-	-	0.0%
	Total Salaries and Benefits	870,785	971,009	1,033,502	1,076,624	1,131,216	97,714	9.5%
	Maintenance and Operations							
5201	Office Supplies	731	3,587	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	159,612	33,666	58,800	58,800	58,800	-	0.0%
5203	Fuel and Lube	21,275	26,570	30,000	30,000	30,000	-	0.0%
5204	Chemicals	77,446	86,319	76,000	86,000	88,000	12,000	15.8%
5207	Vehicle and Boat Maintenance	246	466	250	250	250	-	0.0%
5208	Equipment Maintenance	35,685	23,216	44,000	44,400	44,400	400	0.9%
5209	Building & Grounds Maintenance	1,345	2,216	3,800	3,800	3,800	-	0.0%
5210	Professional Services	82,810	46,488	172,000	97,000	97,000	(75,000)	-43.6%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	6,527	10,550	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	541	6,500	6,500	6,500	-	0.0%
5217	Electricity	289,421	293,998	344,494	323,398	355,737	11,244	3.3%
5218	Water	662	822	809	904	995	186	22.9%
5219	Sewer	692	854	810	940	1,034	224	27.7%
5221	Property Insurance	16,942	22,701	24,718	27,190	29,909	5,191	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,112	4,014	9,529	9,559	10,515	986	10.3%
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	3,418	3,348	4,800	4,800	4,800	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	7,920	7,941	9,000	9,000	9,000	-	0.0%
5235	Membership Dues	1,165	476	700	700	700	-	0.0%
5236	Transportation	1,007	-	-	-	-	-	0.0%
5237	Subsistence	483	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,112	20,000	20,000	20,000	-	0.0%
5601	Uniform	300	400	500	500	500	-	0.0%
5602	Safety Equipment	2,956	640	2,650	2,650	2,650	-	0.0%
5603	Employee Training	6,945	15,969	16,400	16,400	16,400	-	0.0%
5606	Bad Debt Expenses	(518)	290	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	763,523	642,015	879,728	799,309	840,260	(39,468)	-4.5%
	Transfers							
5106	Leave Cash Out	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	239,253	259,173	293,977	269,111	282,776	(11,201)	-3.8%
	Total Transfers	252,273	267,528	300,582	281,634	292,668	(7,913)	-2.6%
	Total	1,886,581	1,880,552	2,213,812	2,157,567	2,264,144	50,332	2.3%

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND							
DEPT	0500 - SEWER SYSTEM ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	90,828	119,473	141,165	148,759	152,974	11,809	8.4%
5102	Fringe Benefits	46,151	68,908	72,477	79,031	87,391	14,915	20.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	301	264	403	403	403	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,424	3,452	-	-	-	-	0.0%
	Total Salaries and Benefits	139,704	192,096	214,044	228,193	240,768	26,723	12.5%
	Maintenance and Operations							
5201	Office Supplies	731	3,587	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	-	523	800	800	800	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,349	1,766	4,500	4,500	4,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5215	Communications	6,527	10,550	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	541	6,500	6,500	6,500	-	0.0%
5221	Property Insurance	16,942	22,701	24,718	27,190	29,909	5,191	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,112	4,014	9,529	9,559	10,515	986	10.3%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	144	-	700	700	700	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,165	476	700	700	700	-	0.0%
5236	Transportation	1,007	-	-	-	-	-	0.0%
5237	Subsistence	483	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,112	20,000	20,000	20,000	-	0.0%
5601	Uniform	300	400	500	500	500	-	0.0%
5602	Safety Equipment	2,697	522	2,300	2,300	2,300	-	0.0%
5603	Employee Training	6,945	15,969	16,400	16,400	16,400	-	0.0%
5606	Bad Debt Expenses	(518)	290	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	76,873	113,204	134,116	139,167	145,594	11,478	8.6%
	Transfers							
	Transfer to Sewer CARMA	234,166	254,138	288,758	263,979	277,494	(11,264)	-3.9%
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	88	35	219	132	282	63	28.7%
5990	Total Transfers	239,253	259,173	293,977	269,111	282,776	(11,201)	-3.8%
	Other							
5106	Leave Cash Out	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Other	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
	Total	468,849	572,828	648,742	648,995	679,031	30,288	4.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND DEPT		200 - UTILITY FUND 0501 - SEWER PLANT OPERATIONS						
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	193,308	215,362	230,703	231,088	236,024	5,321	2.3%
5102	Fringe Benefits	126,801	130,491	124,976	131,971	145,756	20,780	16.6%
5103	Part-time Wages	4,481	5,070	14,880	15,207	15,207	327	2.2%
5104	Part-time Benefits	482	531	1,667	1,709	1,709	42	2.5%
5105	Overtime	16,031	16,182	14,972	16,068	16,205	1,232	8.2%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,568	6,675	-	-	-	-	0.0%
Total Salaries and Benefits		346,672	374,311	387,198	396,043	414,900	27,702	7.2%
Maintenance and Operations								
5202	Operating Supplies	8,510	10,458	12,000	12,000	12,000	-	0.0%
5203	Fuel and Lube	21,275	26,570	30,000	30,000	30,000	-	0.0%
5204	Chemicals	77,446	86,319	76,000	86,000	88,000	12,000	15.8%
5207	Vehicle and Boat Maintenance	246	466	250	250	250	-	0.0%
5208	Equipment Maintenance	24,285	21,670	26,000	26,000	26,000	-	0.0%
5209	Building & Grounds Maintenance	1,345	1,846	2,000	2,000	2,000	-	0.0%
5210	Professional Services	42,859	39,702	70,000	50,000	50,000	(20,000)	-28.6%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5217	Electricity	272,002	272,896	323,462	300,185	330,204	6,742	2.1%
5218	Water	662	822	809	904	995	186	22.9%
5219	Sewer	692	854	810	940	1,034	224	27.7%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	525	794	900	900	900	-	0.0%
5234	Record and Permits	7,920	7,941	9,000	9,000	9,000	-	0.0%
5602	Safety Equipment	260	119	350	350	350	-	0.0%
5603	Employee Training	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		458,027	470,457	551,581	518,529	550,732	(848)	-0.2%
Total		804,700	844,768	938,779	914,573	965,633	26,854	2.9%

FY26/27 Budget Notes:
5204 - Increased chemical costs

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0502 - SEWER SYSTEM TESTING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between FY27 & FY25 Budget	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,498	9,318	9,000	9,000	9,000	-	0.0%
5208	Equipment Maintenance	-	882	-	400	400	400	0.0%
5210	Professional Services	100	342	2,500	2,500	2,500	-	0.0%
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%
<u>Total Maintenance and Operations</u>		13,950	15,618	18,000	18,400	18,400	400	2.2%
<u>Total</u>		13,950	15,618	18,000	18,400	18,400	400	2.2%
FY26/27 Budget Notes:								

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0503 - SEWER LIFT STATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	95,188	99,985	111,409	114,680	117,003	5,594	5.0%
5102	Fringe Benefits	59,814	62,327	60,375	64,808	71,382	11,007	18.2%
5103	Part-time Wages	585	-	889	909	909	20	2.2%
5104	Part-time Benefits	71	-	101	114	114	13	12.9%
5105	Overtime	1,937	4,412	5,000	5,000	5,184	184	3.7%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,583	3,010	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>160,179</u>	<u>169,733</u>	<u>177,774</u>	<u>185,511</u>	<u>194,592</u>	<u>16,818</u>	<u>9.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	9,936	5,485	12,000	12,000	12,000	-	0.0%
5208	Equipment Maintenance	9,590	434	16,000	16,000	16,000	-	0.0%
5209	Building & Grounds Maintenance	-	370	1,800	1,800	1,800	-	0.0%
5217	Electricity	17,419	21,102	21,032	23,212	25,534	4,502	21.4%
5231	Tools and Equipment	1,146	453	1,600	1,600	1,600	-	0.0%
<u>Total Maintenance and Operations</u>		<u>38,091</u>	<u>27,845</u>	<u>52,432</u>	<u>54,612</u>	<u>56,934</u>	<u>4,502</u>	<u>8.6%</u>
<u>Total</u>		<u>198,270</u>	<u>197,578</u>	<u>230,206</u>	<u>240,124</u>	<u>251,526</u>	<u>21,319</u>	<u>9.3%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0504 - COLLECTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	132,112	136,575	160,124	165,669	169,693	9,569	6.0%
5102	Fringe Benefits	86,017	88,798	88,370	95,184	105,239	16,869	19.1%
5103	Part-time Wages	585	-	889	909	909	20	2.2%
5104	Part-time Benefits	71	-	101	114	114	13	12.9%
5105	Overtime	1,881	5,403	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,564	4,093	-	-	-	-	0.0%
	Total Salaries and Benefits	224,230	234,868	254,485	266,876	280,956	26,471	10.4%
	Maintenance and Operations							
5202	Operating Supplies	134,668	7,882	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	1,810	229	2,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	38,502	4,679	95,000	40,000	40,000	(55,000)	-57.9%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5217	Electricity	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,602	2,101	1,600	1,600	1,600	-	0.0%
	Total Maintenance and Operations	176,582	14,890	123,600	68,600	68,600	(55,000)	-44.5%
	Total	400,812	249,759	378,085	335,476	349,556	(28,529)	-7.5%

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

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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

- ✓ Completed harbor anode installation.
- ✓ Hosted the AAHPA annual conference.
- ✓ Completed geophysical survey for Harbor Expansion.
- ✓ Completed in person fleet interviews for Harbor Expansion.
- ✓ Repaired Deep Water Dock sinkhole repair.
- ✓ Completed in house float rebuild projects.
- ✓ Completed Camera Pole installation 1 through 5.
- ✓ Rolled out mobile payment option for parking, camping, Load and Launch Ramp and RV Dump stations.

BUDGET PERIOD GOALS AND OBJECTIVES

- Build a reserve that will fund future infrastructure maintenance/replacement.
- Keep focus on Homer Harbor Expansion study.
- Support Corps General Investigation on Homer Spit erosion solutions.
- Stay engaged with legislators in Juneau and DC.
- Make facility improvements that support new or increased revenues from our facilities.
- Reapply for a PIDP grant for harbor moorage float replacement.
- Support mission in delivering the best possible service to our customers.

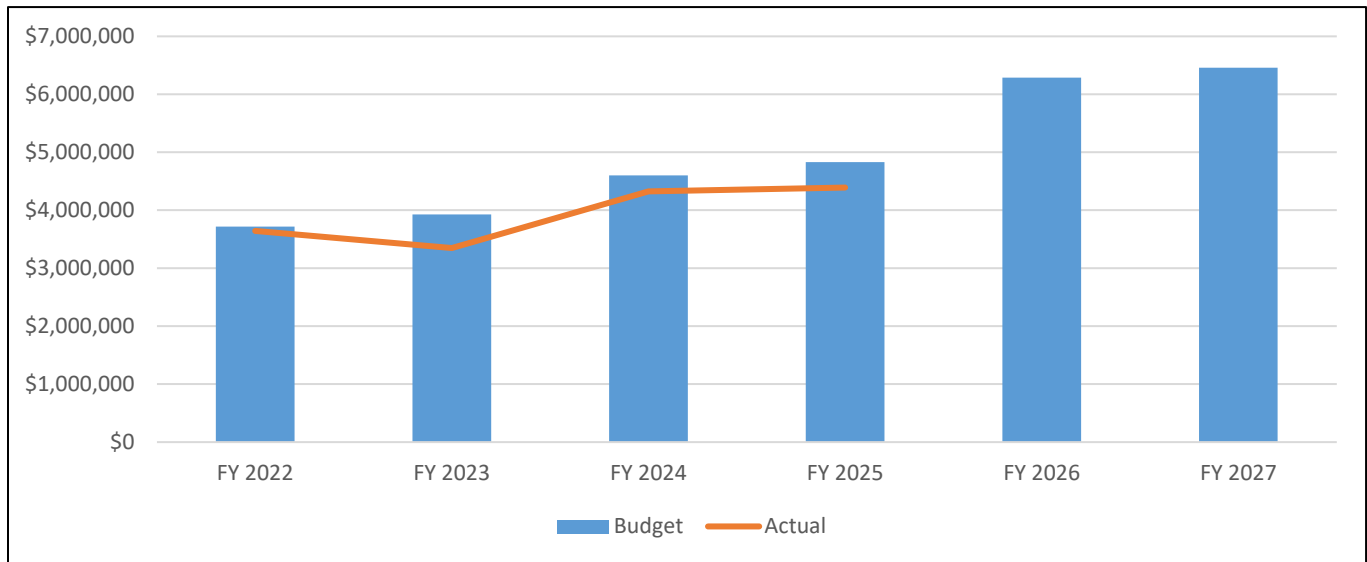
PERFORMANCE MEASURES

Item	FY 2021	FY 2022	FY 2023	FY 2024
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

Full Time Equivalent (FTE)	FY 2024	FY 2025	FY 2026	FY 2027
Port and Harbor	20	20.5	20.5	20.5

ACTUAL VS BUDGETED EXPENDITURES



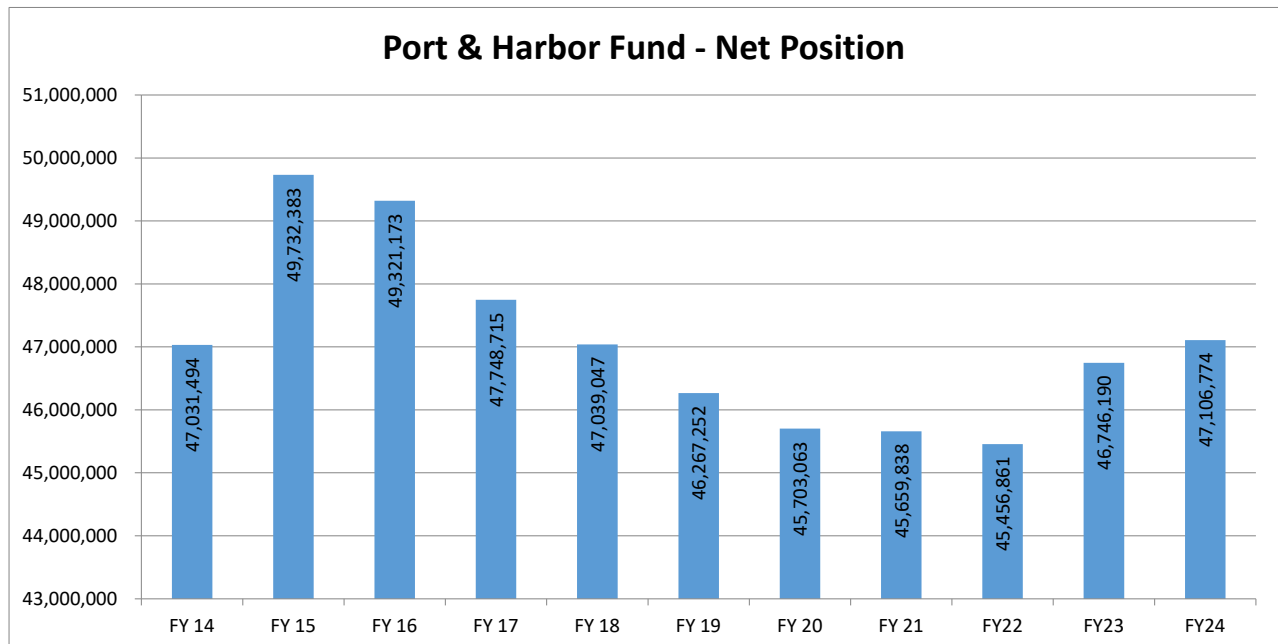
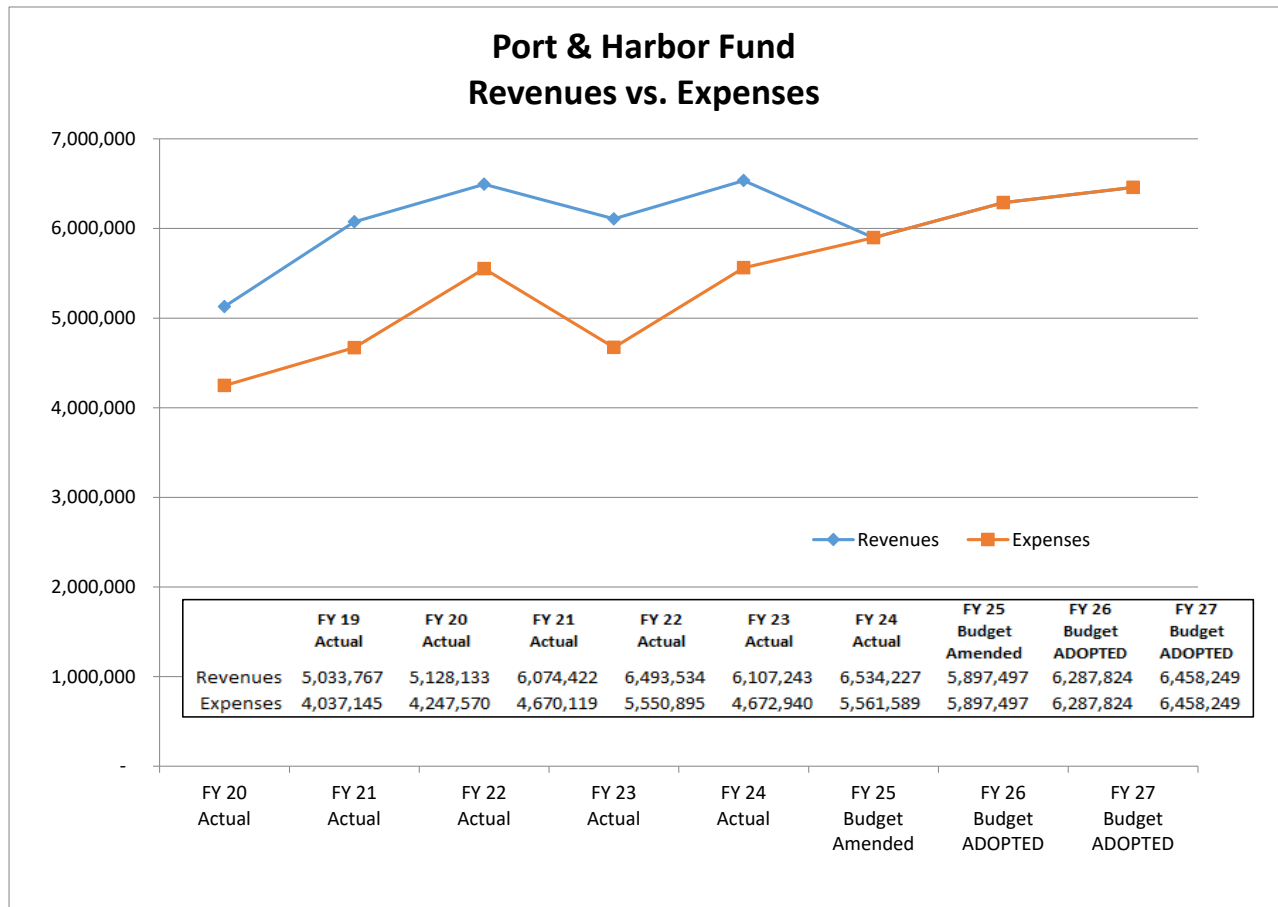
Port & Harbor All Funds Combined (400, 456, 452)

FY 26								
	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	
Revenue								
Total Operating Revenue	6,096,131							6,096,131
Operating Expenses before Depreciation:								
Personnel	2,785,557							2,785,557
Operations & Maintenance	2,236,794	260,000						2,496,794
Leave Cash Out	59,849							59,849
Debt Service			248,130					248,130
Total Operating Expenses	5,082,200	260,000	248,130	0	0	0	0	5,590,330
Operating Income before Depreciation:	1,013,930	(260,000)	(248,130)	0	0	0	0	505,801
Depreciation Expense	2,379,273							2,379,273
Earnings from Operations	(1,365,343)	(260,000)	(248,130)	0	0	0	0	(1,873,472)
Total Non - Operating Revenue	191,693							191,693
Earnings before transfers	(1,173,650)	(260,000)	(248,130)	0	0	0	0	(1,681,779)
Reserves (Port, Match, Load and Launch, Bond)	(1,205,255)	387,125	248,130		500,000		70,000	-
Transfers to Health Insurance Fund	(368)							(368)
Change in Net Assets	(2,379,273)	127,125	0	0	500,000	0	70,000	(1,682,148)

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

FY 27								
	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	
Revenue								
Total Operating Revenue	6,262,556							6,262,556
Operating Expenses before Depreciation:								
Personnel	2,911,861							2,911,861
Operations & Maintenance	2,304,924							2,304,924
Leave Cash Out	47,856							47,856
Debt Service			265,687					265,687
Total Operating Expenses	5,264,642	0	265,687	0	0	0	0	5,530,328
Operating Income before Depreciation:	997,915	0	(265,687)	0	0	0	0	732,228
Depreciation Expense	2,379,273							2,379,273
Earnings from Operations	(1,381,358)	0	(265,687)	0	0	0	0	(1,647,045)
Total Non - Operating Revenue	195,693							195,693
Earnings before transfers	(1,185,665)	0	(265,687)	0	0	0	0	(1,451,352)
Reserves (Port, Match, Load and Launch, Bond)	(1,192,818)	357,131	265,687		500,000		70,000	-
Transfers to Health Insurance Fund	(790)							(790)
Change in Net Assets	(2,379,273)	357,131	0	0	500,000	0	70,000	(1,452,142)

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



City of Homer
FY26/27 Operating Budget

**FUND 400
PORT & HARBOR FUND
COMBINED STATEMENT**

	FY23	FY24	FY25	FY26	FY27
	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Port & Harbor Revenue					
Total Operating Revenue	5,790,986	6,187,533	5,734,895	6,096,131	6,262,556
Operating Expenses					
Personnel (W/O PERS Relief)	1,619,317	2,434,768	2,678,207	2,785,557	2,911,861
Operations & Maintenance	1,610,323	1,808,581	2,100,713	2,236,794	2,304,924
PERS Relief	32,821	40,694	-	-	-
Leave Cash Out	57,406	73,867	49,513	59,849	47,856
Other Charges	-	-	0	-	-
Total Operating Expenses	3,319,867	4,357,909	4,828,432	5,082,200	5,264,642
Operating Income (Loss) before Depreciation:	2,471,119	1,829,624	906,463	1,013,930	997,915
Depreciation Expense	2,173,415	2,379,273	2,379,273	2,379,273	2,379,273
Profit (Loss) from Operations:	297,704	(549,649)	(1,472,810)	(1,365,343)	(1,381,358)
Non-Operating Revenues					
Total Non-Operating Revenues	316,257	346,696	162,601	191,693	195,693
Profit (Loss) from Operations Before Transfers:	613,960	(202,953)	(1,310,209)	(1,173,650)	(1,185,665)
Operating Transfers					
Reserves (Port, Match, Load and Launch, Bond)	1,322,861	1,173,588	1,038,491	1,205,255	1,192,818
Repayment of Energy Funds	0	0	-	-	-
Transfers to Health Insurance Fund	212	92	573	368	790
Total Operating Transfers	1,323,072	1,173,680	1,039,064	1,205,623	1,193,608
Beginning Net Position	43,595,082	44,655,869	44,005,642	41,656,369	39,277,096
Change in Net Position	1,060,787	(650,227)	(2,349,273)	(2,379,273)	(2,379,273)
Ending Net Position	44,655,869	44,005,642	41,656,369	39,277,096	36,897,823

All Port Funds: Current Assets - Current Liabilities

	12/31/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Current Assets:					
Cash	3,016,325	2,767,841	4,212,009	5,210,665	7,130,600
Receivables:					
Trade	245,744	364,474	340,225	479,271	512,959
Grants	68	-	-	526,470	77,218
Net Receivables	245,812	364,474	340,225	1,005,741	590,177
Inventory	-	-	-	-	-
Lease Receivable	-	-	318,934	302,029	410,065
Prepaid Items	100,405	35,926	14,625	223,014	35,028
Bond Reserve	317,980	317,980	317,980	317,980	317,980
Total Current Assets	\$ 3,680,522	\$ 3,486,221	\$ 5,203,773	\$ 7,059,429	\$ 8,483,850
Current Liabilities:					
Accounts Payable	108,167	144,488	263,310	498,625	160,196
Accrued Liabilities	45,321	62,544	68,450	85,195	92,918
Accrued Leave	91,000	92,000	93,000	96,000	110,000
Accrued Interest Payable	10,842	6,614	4,553	4,425	3,208
Bonds Payable	160,000	185,000	210,000	220,000	45,000
Prepaid Berth	1,165,846	411,833	427,005	449,481	490,577
Current Portion Interfund Loan	36,255	36,255	-	-	-
Deferred Revenue	126,000	117,000	99,000	81,000	63,000
Unearned Grant Revenue	-	-	-	-	-
Total Current Liabilities	\$ 1,743,431	\$ 1,055,734	\$ 1,165,318	\$ 1,434,726	\$ 964,899

FUND 400

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION							
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	597,344	625,649	500,000	511,000	525,000	25,000	5.0%
	Operating Revenue - Admin	615,344	643,649	518,000	529,000	543,000	25,000	4.8%
4527	PERS Revenue	32,821	40,694	-	-	-	-	0.0%
4634	Port Storage Fees	207,662	172,016	96,164	166,000	170,000	73,836	76.8%
4635	Port Impound Fees	816	2,017	-	1,000	1,000	1,000	0.0%
4705	Business Licenses	20	30	-	-	-	-	0.0%
4801	Interest on Investments	73,468	140,244	-	-	-	-	0.0%
4901	Surplus Property	2,187	-	-	1,000	5,000	5,000	0.0%
4902	Other Revenue	11,189	(0)	-	44,793	44,793	44,793	0.0%
4990	Transfers In	-	-	26,572	-	-	(26,572)	-100.0%
	Non-Operating Revenue - Admin	328,162	355,001	122,736	212,793	220,793	98,057	79.9%
0601	HARBOR							
4245	Waste Oil Disposal	1,079	-	-	-	-	-	0.0%
4249	Oil Spill Rec	-	-	-	-	-	-	0.0%
4318	Parking Fees	158,725	178,961	225,000	225,000	230,000	5,000	2.2%
4319	Electrical Supplies	1,449	1,014	2,380	1,500	1,500	(880)	-37.0%
4402	Non Moving Fine	100	12,219	8,000	6,000	6,000	(2,000)	-25.0%
4624	Berth Trans Mo	716,742	748,679	720,640	612,544	648,576	(72,064)	-10.0%
4625	Berth Reserved	1,628,043	1,779,007	1,828,236	1,974,495	2,013,984	185,748	10.2%
4626	Berth Trans A	325,749	361,422	332,805	359,430	366,618	33,813	10.2%
4627	Berth Trans S/A	132,878	152,941	156,364	168,873	172,250	15,886	10.2%
4628	Berth Trans Dly	159,413	170,279	154,599	166,967	170,306	15,707	10.2%
4629	Metered Energy	140,575	146,080	89,472	146,080	146,080	56,608	63.3%
4644	Pumping	-	-	-	-	-	-	0.0%
4645	Wooden Grid	4,089	4,912	4,833	5,000	5,000	167	3.5%
4646	Commercial Ramp	49,562	65,949	55,000	55,000	55,000	-	0.0%
4647	Berth Wait List	15,082	13,425	12,623	14,573	14,573	1,950	15.5%
4648	Steel Grid Fees	6,969	2,605	8,000	-	-	(8,000)	-100.0%
4653	L&L Ramp	5,276	-	-	-	-	-	0.0%
4654	Spit Camping	35,018	205,241	110,000	200,000	200,000	90,000	81.8%
4663	Trans Enrg 110 V	34,863	45,349	42,746	42,000	42,000	(746)	-1.7%
4664	Trans Engy 220 V	20,569	29,451	28,744	22,000	22,000	(6,744)	-23.5%
4665	Trans Engy 208 V	204,723	193,837	159,228	160,000	170,000	10,772	6.8%
4666	Comm Ramp Wharf	41,055	67,069	40,000	43,000	45,000	5,000	12.5%
	Operating Revenue - Harbor	3,681,959	4,178,439	3,978,670	4,202,462	4,308,887	330,217	8.3%
4802	Penalty Income	7,797	14,884	6,500	6,500	6,500	-	0.0%
4902	Other Revenue	66,923	67,272	60,167	61,000	61,000	833	1.4%
	Non-Operating Revenue - Harbor	74,720	82,156	66,667	67,500	67,500	833	1.2%
0602	PIONEER DOCK							
4631	USCG Leases	38,976	40,495	30,796	35,000	35,000	4,204	13.6%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	198,654	193,311	214,809	265,663	265,663	50,854	23.7%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	9,291	6,908	10,500	9,000	9,000	(1,500)	-14.3%
4642	PD Docking	39,991	45,052	46,000	42,000	42,000	(4,000)	-8.7%
	Operating Revenue - Pioneer Dock	286,911	285,767	302,106	351,663	351,663	49,557	16.4%

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0603	FISH DOCK							
4620	Ice Sales	243,997	341,209	265,742	300,000	320,000	54,258	20.4%
4621	Cold Storage	22,319	24,603	25,000	25,000	25,000	-	0.0%
4622	Crane Rental	203,818	201,470	190,306	190,306	190,306	-	0.0%
4623	Card Access Fees	6,144	5,933	5,700	5,700	5,700	-	0.0%
4637	Seafood Wharfge	20,530	24,621	17,324	18,000	18,000	676	3.9%
4700	Other Wharf Fd	9,945	68	9,843	-	-	(9,843)	-100.0%
	Operating Revenue - Fish Dock	506,754	597,903	513,915	539,006	559,006	45,091	8.8%
4206	Fish Tax	116,236	78,772	64,562	75,000	75,000	10,438	16.2%
0604	DEEP WATER DOCK							
4633	Stevedoring	49,565	9,834	12,000	10,000	12,000	-	0.0%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4640	DWD Wharfage	152,709	8,402	46,651	30,000	30,000	(16,651)	-35.7%
4643	DWD Docking	121,387	113,278	100,000	100,000	120,000	20,000	20.0%
4668	Water Sales	41,651	20,424	30,000	30,000	30,000	-	0.0%
4672	Port Security Revenues	-	-	-	-	-	-	0.0%
	Operating Revenue - Deep Water Dock	365,311	151,937	188,651	170,000	192,000	3,349	1.8%
0605	OUTFALL LINE							
4704	Outfall Line	4,800	4,800	4,800	2,400	2,400	(2,400)	-50.0%
0606	FISH GRINDER							
4706	Fish Grinder	6,803	10,393	7,390	8,000	8,000	610	8.3%
0615	LOAD AND LAUNCH RAMP							
4653	Load and Launch Ramp	120,243	145,410	130,000	130,000	130,000	-	0.0%
	Total	6,107,243	6,534,227	5,897,497	6,287,824	6,458,249	560,753	9.5%

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,200,096	1,379,157	1,552,986	1,556,759	1,585,900	32,914	2.1%
5102	Fringe Benefits	197,813	884,305	873,798	907,059	1,000,029	126,231	14.4%
5103	Part-time Wages	171,551	122,103	184,933	229,894	229,284	44,350	24.0%
5104	Part-time Benefits	19,895	14,232	23,173	45,550	49,419	26,246	113.3%
5105	Overtime	29,798	29,580	39,439	42,416	43,351	3,913	9.9%
5107	Part-time Overtime	164	460	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	-	4,932	-	-	-	-	0.0%
5112	PERS Relief	32,821	40,694	-	-	-	-	0.0%
Total Salaries and Benefits		1,652,138	2,475,462	2,678,207	2,785,557	2,911,861	233,654	8.7%
Maintenance and Operations								
5201	Office Supplies	6,257	4,040	4,700	5,500	5,500	800	17.0%
5202	Operating Supplies	21,809	26,337	26,000	30,000	30,000	4,000	15.4%
5203	Fuel and Lube	43,534	49,017	36,300	38,300	39,300	3,000	8.3%
5204	Chemicals	-	4,408	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	18,002	33,396	25,000	30,000	30,000	5,000	20.0%
5208	Equipment Maintenance	69,361	62,505	77,000	107,000	107,000	30,000	39.0%
5209	Building & Grounds Maintenance	56,517	40,523	67,000	64,500	64,500	(2,500)	-3.7%
5210	Professional Services	51,240	19,760	36,500	39,000	39,000	2,500	6.8%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5217	Electricity	649,413	654,842	803,495	720,326	750,559	(52,936)	-6.6%
5218	Water	85,913	138,976	91,528	152,874	163,761	72,233	78.9%
5219	Sewer	11,977	12,383	15,919	13,621	12,233	(3,686)	-23.2%
5220	Refuse and Disposal	52,883	52,288	63,300	68,300	68,300	5,000	7.9%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5226	Testing and Analysis	-	4,073	7,000	7,000	7,000	-	0.0%
5227	Advertising	4,345	6,888	7,000	7,000	7,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	17,252	5,214	18,700	17,500	17,500	(1,200)	-6.4%
5234	Record and Permits	-	-	4,000	4,000	4,000	-	0.0%
5235	Membership Dues	7,435	6,085	7,000	8,500	8,500	1,500	21.4%
5236	Transportation	12,464	2,201	4,000	4,000	4,000	-	0.0%
5237	Subsistence	8,765	663	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	282	3,500	3,000	3,000	(500)	-14.3%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5249	Oil Spill Response	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	7,094	2,423	18,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	101,699	132,100	129,000	136,000	136,000	7,000	5.4%
5256	Waste Oil Disposal	18,691	39,136	45,000	35,000	35,000	(10,000)	-22.2%
5258	Float and Ramp Repairs	43,986	15,624	25,000	35,000	35,000	10,000	40.0%
5287	Animal Control Building Maintenance	1,010	-	2,100	2,100	2,100	-	0.0%
5601	Uniform	5,986	11,574	11,500	9,500	9,500	(2,000)	-17.4%
5602	Safety Equipment	5,880	7,360	15,000	15,000	15,000	-	0.0%
5603	Employee Training	5,681	32,999	41,000	45,500	45,500	4,500	11.0%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
5635	Software	134	3,200	4,000	4,000	4,000	-	0.0%
5637	Diving Services	16,045	30,945	8,500	27,000	27,000	18,500	217.6%
5638	Signage Parking Delineation	18,065	37,294	31,000	25,000	25,000	(6,000)	-19.4%
Total Maintenance and Operations		1,610,323	1,808,581	2,100,713	2,236,794	2,304,924	204,211	9.7%
Transfers								
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	1,353,072	1,203,680	1,069,064	1,205,623	1,193,608	124,544	11.6%
Total Transfers		1,410,479	1,277,546	1,118,577	1,265,473	1,241,464	122,887	11.0%
Total		4,672,940	5,561,589	5,897,496	6,287,824	6,458,249	560,753	9.5%

City of Homer
FY26/27 Operating Budget

FUND	400 - PORT & HARBOR ENTERPRISE FUND							
DEPT	0600 - ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	211,178	353,285	367,344	318,737	325,255	(42,089)	-11.5%
5102	Fringe Benefits	35,095	200,087	194,664	172,805	191,082	(3,583)	-1.8%
5103	Part-time Wages	7,055	4,779	11,988	51,649	52,533	40,545	338.2%
5104	Part-time Benefits	566	387	1,444	23,107	27,212	25,768	1784.8%
5105	Overtime	2,199	4,453	5,845	5,845	6,780	935	16.0%
5107	Part-time Overtime	69	85	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,946	-	-	-	-	0.0%
5112	PERS Relief	5,784	10,396	-	-	-	-	0.0%
	Total Salaries and Benefits	261,946	575,417	581,284	572,142	602,862	21,578	3.7%
	Maintenance and Operations							
5201	Office Supplies	3,390	2,048	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	960	3,049	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	32	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	4,216	10,000	10,000	10,000	-	0.0%
5210	Professional Services	18,241	1,333	5,000	5,000	5,000	-	0.0%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5227	Advertising	3,470	6,637	6,000	6,000	6,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	174	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	4,255	3,175	3,500	3,500	3,500	-	0.0%
5236	Transportation	7,494	1,504	4,000	4,000	4,000	-	0.0%
5237	Subsistence	4,418	60	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	-	3,000	3,000	3,000	-	0.0%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5252	Credit Card Expenses	96,395	126,018	125,000	130,000	130,000	5,000	4.0%
5258	Float and Ramp Repairs	-	-	-	-	-	-	0.0%
5603	Employee Training	2,055	8,076	14,500	22,500	22,500	8,000	55.2%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5608	Debt Repayment - Interest	-	-	-	-	-	-	0.0%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5635	Software	134	3,200	4,000	4,000	4,000	-	0.0%
	Total Maintenance and Operations	409,903	531,390	646,669	753,773	781,171	134,501	20.8%
	Transfers							
	Transfer to Port Reserves	30,000	328,588	188,491	457,125	427,131	238,640	126.6%
	Transfer to Reserves for Match Funding	993,675	500,000	500,000	500,000	500,000	-	0.0%
	Transfer to Revolving Energy Fund	-	-	-	-	-	-	0.0%
	Transfer to Bond Fund	300,000	375,000	380,000	248,130	265,687	(114,313)	-30.1%
	Transfer to Health Insurance Fund	212	92	573	368	790	217	37.9%
5990	Total Transfers	1,323,887	1,203,680	1,069,064	1,205,623	1,193,608	124,544	11.6%
	Others							
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Others	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
	Total	2,053,143	2,384,353	2,346,530	2,591,387	2,625,496	278,966	11.9%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0601 - HARBOR								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	445,886	476,097	461,218	479,987	486,493	25,276	5.5%
5102	Fringe Benefits	71,622	263,009	257,266	270,814	296,846	39,580	15.4%
5103	Part-time Wages	96,470	90,650	120,416	35,774	35,774	(84,642)	-70.3%
5104	Part-time Benefits	11,318	10,689	14,503	4,309	4,309	(10,194)	-70.3%
5105	Overtime	17,732	18,640	18,123	20,248	20,248	2,125	11.7%
5107	Part-time Overtime	64	311	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	1,145	-	-	-	-	0.0%
5112	PERS Relief	12,331	14,262	-	-	-	-	0.0%
	Total Salaries and Benefits	655,423	874,803	873,226	812,831	845,370	(27,857)	-3.2%
	Maintenance and Operations							
5201	Office Supplies	848	844	600	910	910	310	51.7%
5202	Operating Supplies	8,027	8,411	7,500	6,375	6,375	(1,125)	-15.0%
5203	Fuel and Lube	22,013	26,418	17,000	14,450	14,450	(2,550)	-15.0%
5204	Chemicals	-	4,408	3,000	-	-	(3,000)	-100.0%
5207	Vehicle and Boat Maintenance	4,607	6,085	5,000	4,250	4,250	(750)	-15.0%
5208	Equipment Maintenance	135	940	2,000	1,850	1,850	(150)	-7.5%
5209	Building & Grounds Maintenance	9,640	20,242	7,500	4,250	4,250	(3,250)	-43.3%
5210	Professional Services	3,850	6,562	2,500	4,625	4,625	2,125	85.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	438,210	416,996	557,757	420,695	424,765	(132,993)	-23.8%
5218	Water	41,982	78,536	50,729	82,390	86,629	35,900	70.8%
5219	Sewer	7,175	7,913	9,936	6,204	4,325	(5,611)	-56.5%
5220	Refuse and Disposal	51,514	52,288	60,000	59,000	59,000	(1,000)	-1.7%
5227	Advertising	875	251	1,000	850	850	(150)	-15.0%
5231	Tools and Equipment	7,279	3,034	4,000	3,700	3,700	(300)	-7.5%
5235	Membership Dues	140	400	500	925	925	425	85.0%
5236	Transportation	2,554	130	-	-	-	-	0.0%
5237	Subsistence	3,232	257	-	-	-	-	0.0%
5238	Printing and Binding	-	282	500	-	-	(500)	-100.0%
5249	Oil Spill Response	-	-	1,000	850	850	(150)	-15.0%
5287	Electrical Supplies	1,010	-	2,100	1,785	1,785	(315)	-15.0%
5601	Uniform	5,014	7,581	5,000	3,200	3,200	(1,800)	-36.0%
5602	Safety Equipment	2,966	4,281	5,000	4,250	4,250	(750)	-15.0%
5603	Employee Training	476	12,167	12,000	11,700	11,700	(300)	-2.5%
5638	Signage Parking Delineation	18,065	37,294	31,000	9,500	9,500	(21,500)	-69.4%
	Total Maintenance and Operations	629,612	695,317	785,622	641,759	648,188	(137,434)	-17.5%
	Transfers							
	Transfer to Loan Payment to GF - Principal		-	-	-	-	-	0.0%
	Transfer to Loan Payment to GF - Interest		-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
	Total	1,285,036	1,570,121	1,658,848	1,454,590	1,493,558	(165,290)	-10.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0602 - PIONEER DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	47,627	35,321	31,683	38,311	38,772	7,090	22.4%
5102	Fringe Benefits	7,163	19,265	17,154	21,182	23,148	5,994	34.9%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,745	1,196	1,734	1,734	1,734	-	0.0%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,313	1,053	-	-	-	-	0.0%
	Total Salaries and Benefits	57,848	56,972	50,571	61,227	63,654	13,084	25.9%
	Maintenance and Operations							
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	807	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	125	2,000	2,000	2,000	-	0.0%
5210	Professional Services	1,996	240	2,000	2,000	2,000	-	0.0%
5217	Electricity	18,201	19,928	21,072	21,921	24,113	3,041	14.4%
5218	Water	10,099	12,359	8,977	13,594	14,954	5,976	66.6%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	32,297	33,459	38,549	44,015	47,567	9,018	23.4%
	Total	90,146	90,430	89,120	105,242	111,221	22,102	24.8%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0603 - FISH DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	157,322	162,751	290,087	310,306	318,657	28,570	9.8%
5102	Fringe Benefits	41,479	190,129	182,068	200,472	222,156	40,088	22.0%
5103	Part-time Wages	25,289	-	23,793	25,810	24,316	523	2.2%
5104	Part-time Benefits	2,986	-	3,765	4,084	3,848	83	2.2%
5105	Overtime	2,453	1,699	7,701	7,701	7,701	-	0.0%
5107	Part-time Overtime	24	-	2,179	2,179	2,179	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,250	4,741	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>233,803</u>	<u>359,319</u>	<u>509,593</u>	<u>550,552</u>	<u>578,857</u>	<u>69,264</u>	<u>13.6%</u>
	<u>Maintenance and Operations</u>							
5201	Office Supplies	1,840	516	1,000	1,000	1,000	-	0.0%
5202	Operating Supplies	5,907	5,170	3,000	3,000	3,000	-	0.0%
5203	Fuel and Lube	4,278	3,768	3,000	5,000	5,000	2,000	66.7%
5204	Chemicals	-	-	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	725	-	-	-	-	-	0.0%
5208	Equipment Maintenance	43,847	30,048	50,000	75,000	75,000	25,000	50.0%
5209	Building & Grounds Maintenance	15,679	(763)	13,000	6,000	6,000	(7,000)	-53.8%
5210	Professional Services	20,998	8,680	5,000	5,000	5,000	-	0.0%
5217	Electricity	170,763	193,973	198,610	213,370	234,707	36,097	18.2%
5218	Water	14,594	34,018	14,782	37,420	41,162	26,381	178.5%
5219	Sewer	796	399	567	439	483	(84)	-14.9%
5231	Tools and Equipment	1,057	287	1,500	1,500	1,500	-	0.0%
5235	Membership Dues	1,130	760	-	1,000	1,000	1,000	0.0%
5250	Camera Area Network	546	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	597	690	3,000	2,000	2,000	(1,000)	-33.3%
5602	Safety Equipment	1,849	755	1,000	1,000	1,000	-	0.0%
5603	Employee Training	356	9,957	6,000	6,000	6,000	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>284,960</u>	<u>288,258</u>	<u>307,460</u>	<u>364,730</u>	<u>389,852</u>	<u>82,393</u>	<u>26.8%</u>
	<u>Total</u>	<u>518,763</u>	<u>647,577</u>	<u>817,052</u>	<u>915,281</u>	<u>968,709</u>	<u>151,657</u>	<u>18.6%</u>

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

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0604 - DEEP WATER DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	47,824	40,374	44,780	57,175	57,869	13,088	29.2%
5102	Fringe Benefits	7,142	25,041	25,040	32,392	35,502	10,462	41.8%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,756	1,361	1,734	2,093	2,093	359	20.7%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,319	1,203	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>58,041</u>	<u>68,115</u>	<u>71,554</u>	<u>91,661</u>	<u>95,464</u>	<u>23,910</u>	<u>33.4%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	318	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	42	-	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	10,656	10,974	12,838	12,072	13,279	441	3.4%
5218	Water	11,276	5,755	9,608	6,330	6,963	(2,645)	-27.5%
5219	Sewer	1,003	756	1,156	831	915	(241)	-20.9%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	409	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
<u>Total Maintenance and Operations</u>		<u>23,387</u>	<u>17,803</u>	<u>36,102</u>	<u>29,234</u>	<u>31,157</u>	<u>(4,945)</u>	<u>-13.7%</u>
<u>Total</u>		<u>81,427</u>	<u>85,917</u>	<u>107,656</u>	<u>120,895</u>	<u>126,621</u>	<u>18,965</u>	<u>17.6%</u>

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

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0605 - OUTFALL LINE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	17,597	(4,735)	3,000	5,000	5,000	2,000	66.7%
5210	Professional Services	4,045	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	-	-	-	-	0.0%
5226	Testing and Analysis	-	4,073	7,000	7,000	7,000	-	0.0%
5637	Diving Services	6,520	6,500	3,500	7,000	7,000	3,500	100.0%
	Total Maintenance and Operations	28,162	5,838	13,500	19,000	19,000	5,500	40.7%
	Total	28,162	5,838	13,500	19,000	19,000	5,500	40.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0606 - FISH GRINDER								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	10,260	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	296	-	-	-	-	0.0%
	Total Salaries and Benefits	-	10,556	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	-	-	4,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	13,919	20,584	14,000	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	35	2,500	2,500	2,500	-	0.0%
5210	Professional Services	-	735	15,000	15,000	15,000	-	0.0%
5218	Water	6,381	6,399	5,150	7,039	7,743	2,593	50.4%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,715	1,715	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	22,015	29,468	45,150	47,039	47,743	2,593	5.7%
	Total	22,015	40,024	45,150	47,039	47,743	2,593	5.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0607 - PARKING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	51,428	52,351	52,351	0.0%
5102	Fringe Benefits	-	-	-	30,271	33,399	33,399	0.0%
5103	Part-time Wages	-	-	-	65,544	65,544	65,544	0.0%
5104	Part-time Benefits	-	-	-	7,894	7,894	7,894	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	-	-	-	155,136	159,187	159,187	0.0%
	<u>Maintenance and Operations</u>							
5201	Office Supplies	-	-	-	60	60	60	0.0%
5202	Operating Supplies	-	-	-	750	750	750	0.0%
5203	Fuel and Lube	-	-	-	1,700	1,700	1,700	0.0%
5204	Chemicals	-	-	-	2,000	2,000	2,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	-	-	-	100	100	100	0.0%
5209	Building & Grounds Maintenance	-	-	-	750	750	750	0.0%
5210	Professional Services	-	-	-	250	250	250	0.0%
5217	Electricity	-	-	-	37,000	37,000	37,000	0.0%
5227	Advertising	-	-	-	100	100	100	0.0%
5231	Tools and Equipment	-	-	-	200	200	200	0.0%
5235	Membership Dues	-	-	-	50	50	50	0.0%
5249	Oil Spill Response	-	-	-	100	100	100	0.0%
5287	Electrical Supplies	-	-	-	210	210	210	0.0%
5601	Uniform	-	-	-	300	300	300	0.0%
5602	Safety Equipment	-	-	-	500	500	500	0.0%
5603	Employee Training	-	-	-	300	300	300	0.0%
5638	Signage Parking Delineation	-	-	-	11,625	11,625	11,625	0.0%
	<u>Total Maintenance and Operations</u>	-	-	-	56,495	56,495	56,495	0.0%
	<u>Total</u>	-	-	-	211,631	215,682	215,682	0.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND	400 - PORT & HARBOR ENTERPRISE FUND							
DEPT	0608 - CAMPING							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	31,312	31,773	31,773	0.0%
5102	Fringe Benefits	-	-	-	17,925	19,690	19,690	0.0%
5103	Part-time Wages	-	-	-	38,109	38,109	38,109	0.0%
5104	Part-time Benefits	-	-	-	4,590	4,590	4,590	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	91,935	94,162	94,162	0.0%
	Maintenance and Operations							
5201	Office Supplies	-	-	-	30	30	30	0.0%
5202	Operating Supplies	-	-	-	375	375	375	0.0%
5203	Fuel and Lube	-	-	-	850	850	850	0.0%
5204	Chemicals	-	-	-	1,000	1,000	1,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	250	250	250	0.0%
5208	Equipment Maintenance	-	-	-	50	50	50	0.0%
5209	Building & Grounds Maintenance	-	-	-	5,000	5,000	5,000	0.0%
5210	Professional Services	-	-	-	125	125	125	0.0%
5217	Electricity	-	-	-	1,000	1,000	1,000	0.0%
5218	Water	-	-	-	4,000	4,000	4,000	0.0%
5219	Sewer	-	-	-	2,500	2,500	2,500	0.0%
5220	Refuse and Disposal	-	-	-	6,000	6,000	6,000	0.0%
5227	Advertising	-	-	-	50	50	50	0.0%
5231	Tools and Equipment	-	-	-	100	100	100	0.0%
5235	Membership Dues	-	-	-	25	25	25	0.0%
5249	Oil Spill Response	-	-	-	50	50	50	0.0%
5287	Electrical Supplies	-	-	-	105	105	105	0.0%
5601	Uniform	-	-	-	1,500	1,500	1,500	0.0%
5602	Safety Equipment	-	-	-	250	250	250	0.0%
5638	Signage Parking Delineation	-	-	-	3,875	3,875	3,875	0.0%
	Total Maintenance and Operations	-	-	-	27,135	27,135	27,135	0.0%
	Total	-	-	-	119,070	121,297	121,297	0.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0611 - HARBOR MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	206,474	206,981	246,052	181,445	185,089	(60,963)	-24.8%
5102	Fringe Benefits	24,815	127,896	135,572	108,925	120,474	(15,097)	-11.1%
5103	Part-time Wages	20,587	2,671	-	-	-	-	0.0%
5104	Part-time Benefits	2,429	323	-	-	-	-	0.0%
5105	Overtime	2,506	1,165	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,841	-	-	-	-	0.0%
5112	PERS Relief	5,558	6,000	-	-	-	-	0.0%
Total Salaries and Benefits		262,370	346,878	384,624	293,370	308,563	(76,060)	-19.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	180	632	600	1,000	1,000	400	66.7%
5202	Operating Supplies	6,847	9,557	6,000	10,000	10,000	4,000	66.7%
5203	Fuel and Lube	15,769	17,232	14,000	14,000	15,000	1,000	7.1%
5207	Vehicle and Boat Maintenance	12,638	27,311	20,000	25,000	25,000	5,000	25.0%
5208	Equipment Maintenance	11,459	10,126	10,000	15,000	15,000	5,000	50.0%
5209	Building & Grounds Maintenance	7,165	15,454	12,000	12,000	12,000	-	0.0%
5210	Professional Services	2,110	2,210	4,500	4,500	4,500	-	0.0%
5217	Electricity	7,821	9,346	9,308	10,280	11,308	2,000	21.5%
5218	Water	460	476	743	523	575	(168)	-22.6%
5219	Sewer	798	817	1,226	899	989	(237)	-19.4%
5231	Tools and Equipment	7,479	1,894	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	195	35	500	500	500	-	0.0%
5236	Transportation	2,416	567	-	-	-	-	0.0%
5237	Subsistence	1,114	346	-	-	-	-	0.0%
5256	Waste Oil Disposal	18,691	39,136	45,000	35,000	35,000	(10,000)	-22.2%
5258	Float and Ramp Repairs	43,986	15,624	25,000	35,000	35,000	10,000	40.0%
5601	Uniform	376	3,303	3,500	2,500	2,500	(1,000)	-28.6%
5602	Safety Equipment	1,064	2,296	3,000	3,000	3,000	-	0.0%
5603	Employee Training	2,795	2,799	8,500	5,000	5,000	(3,500)	-41.2%
5637	Diving Services	9,525	24,445	5,000	20,000	20,000	15,000	300.0%
Total Maintenance and Operations		152,888	183,606	173,877	199,202	201,373	27,495	15.8%
Total		415,258	530,484	558,501	492,573	509,936	(48,565)	-8.7%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0612 - PIONEER DOCK MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	26,466	27,279	31,210	21,659	22,068	(9,142)	-29.3%
5102	Fringe Benefits	3,024	16,356	17,035	12,899	14,245	(2,790)	-16.4%
5103	Part-time Wages	2,588	366	-	-	-	-	0.0%
5104	Part-time Benefits	305	44	-	-	-	-	0.0%
5105	Overtime	324	159	300	300	300	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	713	791	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		33,420	44,995	48,546	34,858	36,613	(11,933)	-24.6%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	682	222	3,000	3,000	3,000	-	0.0%
5231	Tools and Equipment	65	-	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
<u>Total Maintenance and Operations</u>		747	222	6,000	6,000	6,000	-	0.0%
<u>Total</u>		34,168	45,217	54,546	40,858	42,613	(11,933)	-21.9%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT	0614 - DEEP WATER DOCK MAINTENANCE							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	26,466	27,842	31,210	21,659	22,068	(9,142)	-29.3%
5102	Fringe Benefits	3,024	16,518	17,035	12,899	14,245	(2,790)	-16.4%
5103	Part-time Wages	2,588	366	-	-	-	-	0.0%
5104	Part-time Benefits	305	44	-	-	-	-	0.0%
5105	Overtime	324	159	300	300	300	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	713	807	-	-	-	-	0.0%
	Total Salaries and Benefits	33,420	45,735	48,546	34,858	36,613	(11,933)	-24.6%
	Maintenance and Operations							
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	493	81	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	3,713	5,728	8,000	8,000	8,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	239	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	5,000	5,000	5,000	-	0.0%
5602	Safety Equipment	-	-	2,000	2,000	2,000	-	0.0%
	Total Maintenance and Operations	4,445	5,809	16,500	16,500	16,500	-	0.0%
	Total	37,865	51,544	65,046	51,358	53,113	(11,933)	-18.3%

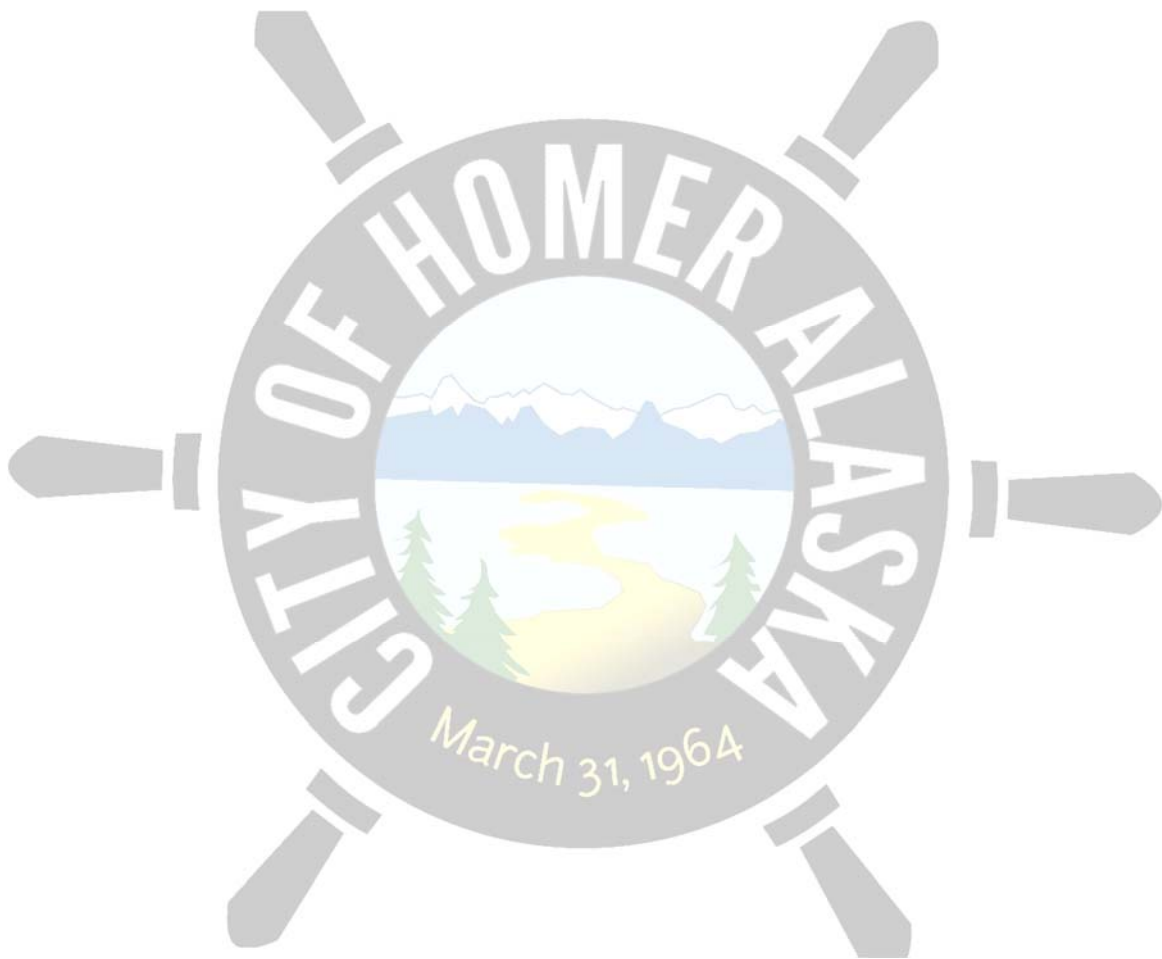
FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0615 - LOAD AND LAUNCH RAMP								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	30,853	38,966	49,401	44,741	45,504	(3,897)	-7.9%
5102	Fringe Benefits	4,449	26,005	27,964	26,476	29,242	1,279	4.6%
5103	Part-time Wages	16,975	23,083	28,737	13,009	13,009	(15,729)	-54.7%
5104	Part-time Benefits	1,984	2,717	3,461	1,567	1,567	(1,894)	-54.7%
5105	Overtime	757	750	701	1,195	1,195	494	70.4%
5107	Part-time Overtime	7	8	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	841	1,145	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	55,866	92,673	110,265	86,987	90,517	(19,748)	-17.9%
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	68	150	500	500	500	-	0.0%
5203	Fuel and Lube	981	1,200	1,300	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	-	-	5,000	5,000	5,000	-	0.0%
5210	Professional Services	-	-	500	500	500	-	0.0%
5217	Electricity	3,761	3,625	3,910	3,988	4,387	477	12.2%
5218	Water	1,119	1,433	1,539	1,576	1,734	194	12.6%
5219	Sewer	2,205	2,498	3,034	2,748	3,022	(12)	-0.4%
5220	Refuse and Disposal	1,369	-	3,300	3,300	3,300	-	0.0%
5231	Tools and Equipment	960	-	2,200	1,000	1,000	(1,200)	-54.5%
5250	Camera Area Network	6,139	2,423	5,000	5,000	5,000	-	0.0%
5252	Credit Card Expenses	5,304	6,082	4,000	6,000	6,000	2,000	50.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<u>Total Maintenance and Operations</u>	21,906	17,411	31,284	31,912	32,743	1,459	4.7%
	<u>Transfers</u>							
5990	Transfers to Reserves	29,186	-	-	-	-	-	0.0%
	<u>Total Transfers</u>	29,186	-	-	-	-	-	0.0%
	<u>Total</u>	106,957	110,084	141,549	118,898	123,260	(18,289)	-12.9%

FY26/27 Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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



DEBT SERVICE FUND

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.

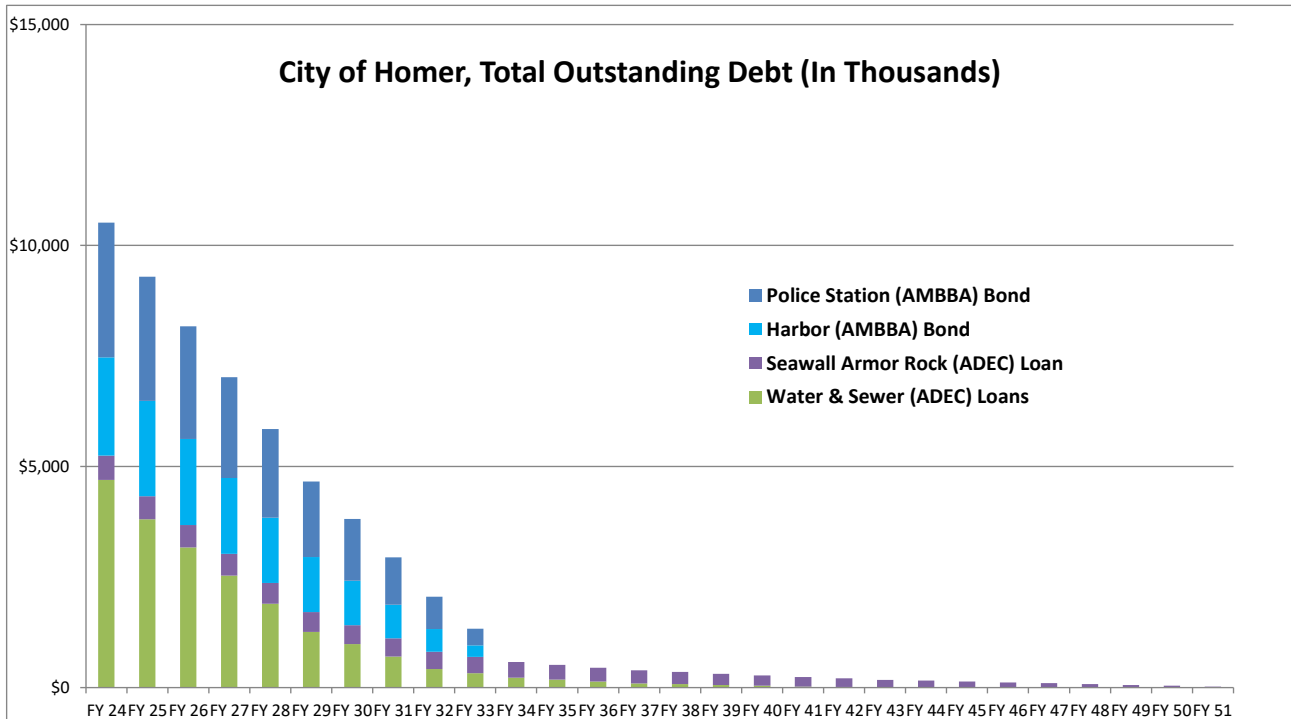
Port & Harbor Fund –

- 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
FY26/27 Operating Budget

City of Homer, Total Outstanding Debt

<u>Fiscal Year</u>	<u>Water & Sewer</u>	<u>Seawall</u>	<u>Harbor</u>	<u>Police Station</u>	<u>Total Balance as of 6/30/24</u>
	<u>(ADEC) Loans</u>	<u>Armor Rock (ADEC) Loan</u>	<u>(AMBBA)</u>	<u>(AMBBA)</u>	
FY 24	4,699,545	546,392	2,220,000	3,050,000	10,515,937
FY 25	3,802,750	526,878	2,155,000	2,805,000	9,289,628
FY 26	3,169,225	507,364	1,945,000	2,550,000	8,171,589
FY 27	2,533,893	487,850	1,715,000	2,285,000	7,021,743
FY 28	1,896,725	468,336	1,480,000	2,005,000	5,850,061
FY 29	1,257,697	448,822	1,245,000	1,710,000	4,661,519
FY 30	980,781	429,308	1,005,000	1,400,000	3,815,089
FY 31	701,946	409,794	760,000	1,075,000	2,946,740
FY 32	421,166	390,280	510,000	735,000	2,056,446
FY 33	323,596	370,766	260,000	375,000	1,329,362
FY 34	225,789	351,252			577,041
FY 35	182,084	331,738			513,822
FY 36	138,133	312,224			450,357
FY 37	94,147	292,710			386,857
FY 38	76,328	273,196			349,524
FY 39	58,509	253,682			312,191
FY 40	40,690	234,168			274,858
FY 41	22,871	214,654			237,525
FY 42	11,435	195,140			206,576
FY 43		175,626			175,626
FY 44		156,112			156,112
FY 45		136,598			136,598
FY 46		117,084			117,084
FY 47		97,570			97,570
FY 48		78,056			78,056
FY 49		58,542			58,542
FY 50		39,028			39,028
FY 51		19,514			19,514
FY 52					



Governmental Activities

Loan Description	Original	Maturity	Interest	PMT Due	Unaudited			Unaudited			Unaudited		
					Ending Balance	Activities 2026			Ending Balance	Activities 2027			Ending Balance
				PMT Due	6/30/2025	Principal	Interest	Total PMT	6/30/2026	Principal	Interest	Total PMT	6/30/2027
ACWF #409031 - Sewer Ext	3,462,402	2025	1.50%	Aug	121,973	121,973	1,830	123,803	-	-	-	-	PAID OFF
ACWF #409041 - Water Ext	3,389,321	2025	1.50%	Aug	143,077	143,077	2,146	145,223	-	-	-	-	PAID OFF
ADWF #409261 - KDRPHII Sewer	1,591,733	2032	1.50%	Aug	526,244	67,356	8,083	75,438	458,889	67,356	7,072	74,428	391,533
ACWF #409081 - Sewer	3,250,000	2034	1.50%	Apr	489,092	54,344	7,336	61,680	434,748	54,344	6,521	60,865	380,405
ADWF #409271 - KDRPHII - Water	2,150,000	2032	1.50%	Aug	882,077	104,600	13,231	117,831	777,477	106,169	11,662	117,831	671,307
ADWF #409131 - Water TP	8,000,000	2029	1.50%	Dec	1,820,008	364,001	27,300	391,302	1,456,007	364,001	21,840	385,842	1,092,005
ADWF #409091 - Water Distribution	85,739	2037	1.50%	Mar	51,909	3,997	779	4,776	47,912	4,057	719	4,776	43,855
ACWF #409111 - Eric Ln Sewer	190,926	2037	1.50%	Oct	124,102	9,546	1,862	11,408	114,556	9,546	1,718	11,265	105,009
ACWF #409071 - KDRPIII	442,630	2037	1.50%	Mar	134,250	10,294	2,014	12,308	123,955	10,449	1,859	12,308	113,507
ADWF #409301 - Water Distribution/Storage Phase II	127,674	2041	1.50%	Nov	108,522	6,384	1,628	8,012	102,138	6,384	1,532	7,916	95,755
ADWF #409311 - Seawall Armor Rock	585,420	2052	1.50%	June	526,878	19,514	7,903	27,417	507,364	19,514	7,610	27,124	487,850
ACWF #409341 - Tasmania Ct Sewer	228,704	2043	1.83%	Feb	205,834	11,435	3,769	15,205	194,399	11,435	3,560	14,995	182,963
ADWF #409331 - Tasmania Ct Water	46,033	2043	1.83%	July	43,731	2,302	139	2,441	41,429	2,302	759	3,061	39,127
ADWF #409321 - Alder Lane	139,414	2043	1.50%	Oct	132,443	6,971	44	7,015	125,472	6,971	1,882	8,853	118,502
ADWF #409351 - Bunnell Charles Way	189,980	2044	1.79%	feb	180,481	9,499	465	9,964	170,982	9,499	3,067	12,566	161,483
ACWF #409361- Bunnell Charles Way	199,841	2044	1.79%	Feb	196,959	9,992	574	10,566	186,967	9,992	3,226	13,218	176,975
ADWF #409371 - Asset Mgmt Software	3,086	2025	1.79%	Oct	3,086	3,086			-				
Police Station Bond													
Unamortized Bond Premium	4,100,000	2034	5.00%	May/Nov	2,805,000	255,000	140,250	395,250	2,550,000	265,000	127,500	392,500	-
Total Debt - Government1					422,426	46,937			375,489	46,937			2,285,000
Accrued Leave					8,918,091				7,667,784				6,673,829
					957,551				957,551				957,551
Total Debt - Government2					9,875,642				8,625,335				7,631,380

Enterprise Fund Activities

Loan Description				Original	Maturity	PMT Due										
Harbor: General Obligation Bonds				3,735,000	2033	3.00%	June/Dec	2,155,000	210,000	38,130	248,130	1,945,000	230,000	35,687	265,687	1,715,000
Harbor: GOB Bond Premium (SL 20 yrs)				494,506	2033	n/a	Dec	-								
Total Debt - Business Type 1								2,155,000				1,945,000				1,715,000
Accrued Leave								287,730				287,730				287,730
Total Debt - Business Type 2								2,442,730				2,232,730				2,002,730

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
FY26/27 Operating Budget



INTERNAL SERVICE FUND

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.

City of Homer
FY26/27 Operating Budget

FUND 600

INTERNAL SERVICE FUND

HEALTH INSURANCE FUND

A/C Num.	Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Revenues</u>								
4801	Interest	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4904	City Health Contributions	2,223,068	2,383,397	1,992,600	2,228,820	2,715,240	722,640	36.3%
4907	Employee Health Contributions	182,397	174,845	216,325	227,299	254,575	38,250	17.7%
4910	Employee Dental Contributions	10,749	10,812	10,885	10,101	10,101	(784)	-7.2%
4911	Employee Vision Contributions	-	-	-	-	-	-	0.0%
4992	Operating Transfers	1,235	536	3,346	1,893	4,061	715	21.4%
	<u>Total Revenues</u>	<u>2,417,448</u>	<u>2,569,589</u>	<u>2,223,156</u>	<u>2,468,113</u>	<u>2,983,977</u>	<u>760,821</u>	<u>34.2%</u>
<u>Expenses</u>								
5102	Fringe Benefits	7,510	2,111	7,277	14,868	14,868	7,591	104.3%
5104	Part-time Benefits	857	92	787	813	813	26	3.3%
5210	Professional Services	535	103	780	146	146	(634)	-81.3%
5246	Health Insurance Claims	-	-	-	-	-	-	0.0%
5247	Health Insurance Premium	2,147,264	2,038,093	1,791,912	2,272,991	2,545,750	753,838	42.1%
5297	Health Insurance Incentive	147,700	323,000	422,400	422,400	422,400	-	0.0%
5609	Other	-	-	-	-	-	-	0.0%
5990	Transfers To	-	-	-	-	-	-	0.0%
	<u>Total Expenses</u>	<u>2,303,866</u>	<u>2,363,399</u>	<u>2,223,156</u>	<u>2,711,218</u>	<u>2,983,977</u>	<u>760,821</u>	<u>34.2%</u>
	<u>Operating Income (Loss)</u>	<u>113,582</u>	<u>206,191</u>	<u>(0)</u>	<u>(243,105)</u>	<u>0</u>	<u>0</u>	<u>-146.7%</u>
	<u>Ending Fund Balance</u>	<u>36,915</u>	<u>243,105</u>	<u>243,105</u>	<u>(0)</u>	<u>(0)</u>	<u>(243,105)</u>	<u>-100.0%</u>

FY26 Budget Notes:

4904 - \$1,535/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 27% increase from FY25 budget
5297 - \$800/month; same as FY25

FY27 Budget Notes:

4904 - \$1,870/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 12% increase from FY26 budget

City of Homer
FY26/27 Operating Budget

FUND 610

INTERNAL SERVICE FUND

LEAVE CASH OUT FUND

A/C Num.	Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Transferred In</u>								
4904	Contribution From General Fund	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
4904	Contribution From Water Fund	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
4904	Contribution From Sewer Fund	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
4904	Contribution From Harbor Fund	61,929	73,867	49,513	59,849	47,856	(1,656)	-3.3%
	Total Transferred In	<u>261,313</u>	<u>310,995</u>	<u>240,104</u>	<u>415,463</u>	<u>286,248</u>	<u>46,144</u>	<u>19.2%</u>
<u>Expenses</u>								
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimates</u>	<u>Estimates</u>		
5102	General Fund - Leave Cash Out	5,181	8,150	5,335	7,685	8,514	3,179	59.6%
5104	General Fund - Leave Cash Out	18	680	-	-	-	-	0.0%
5106	General Fund - Leave Cash Out	262,661	186,988	173,040	225,269	212,806	39,766	23.0%
	Total General Fund	<u>267,860</u>	<u>195,818</u>	<u>178,375</u>	<u>232,954</u>	<u>221,320</u>	<u>42,945</u>	<u>24.1%</u>
5102	Water - Leave Cash Out	318	44	124	185	140	16	12.6%
5104	Water - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Water - Leave Cash Out	14,359	9,705	5,487	8,870	7,040	1,553	28.3%
				-	-	-	-	0.0%
5102	Sewer - Leave Cash Out	144	404	109	202	222	113	103.4%
5104	Sewer - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Sewer - Leave Cash Out	5,516	19,610	6,496	8,632	9,670	3,175	48.9%
	Total Water & Sewer	<u>20,337</u>	<u>29,764</u>	<u>12,216</u>	<u>17,888</u>	<u>17,072</u>	<u>4,856</u>	<u>39.8%</u>
5102	Port - Leave Cash Out	137	283	635	142	144	(491)	-77.3%
5104	Port - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Port - Leave Cash Out	25,161	64,377	48,877	42,074	47,712	(1,165)	-2.4%
	Total Port & Harbor	<u>25,298</u>	<u>64,660</u>	<u>49,513</u>	<u>42,217</u>	<u>47,856</u>	<u>(1,656)</u>	<u>-3.3%</u>
	Total Payments to Employees	<u>313,494</u>	<u>290,242</u>	<u>240,104</u>	<u>293,059</u>	<u>286,248</u>	<u>46,144</u>	<u>19.2%</u>
	<u>Change in Net Position</u>	<u>(52,181)</u>	<u>20,753</u>	<u>0</u>	<u>122,404</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
	<u>Fund Balance</u>	<u>(143,157)</u>	<u>(122,404)</u>	<u>(122,404)</u>	<u>0</u>	<u>0</u>	<u>122,404</u>	<u>-100.0%</u>

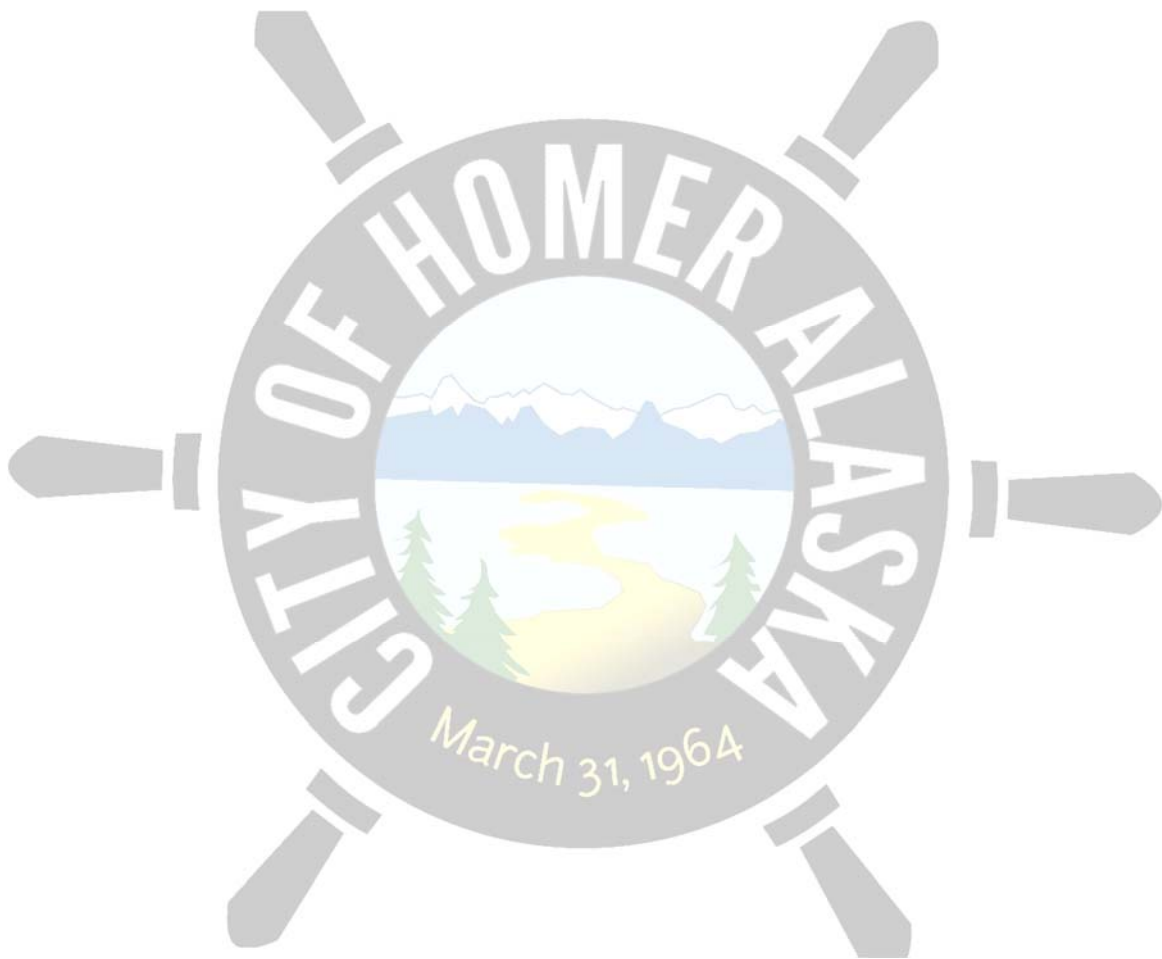
Calculation Method (FY26):

- 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 (FY27):

- a. Using the most current three years' average (FY24 actual, FY25 actual estimate, and the FY26 budget)
- b. The Current Year's Fund Balance Estimated
- a - b = The estimated budget for the following fiscal year

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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



INVESTMENTS

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

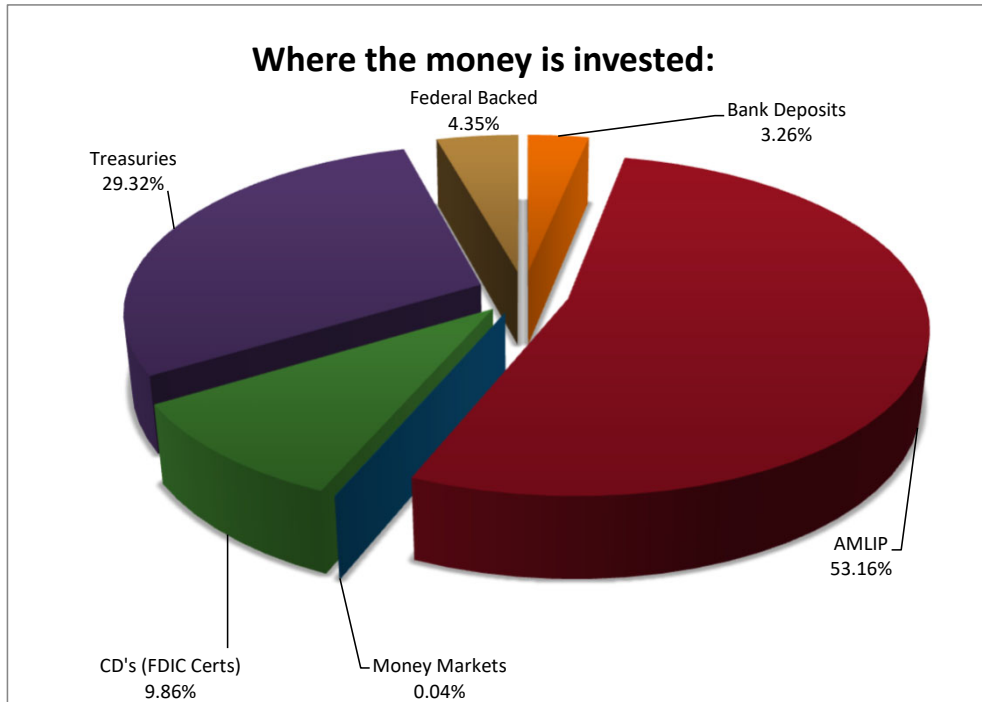
Treasurer's Report

As of:

June 30, 2025

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Bank Deposits	\$ 1,369,131	3%
AMLIP	\$ 22,358,921	53%
TVI	\$ 18,328,692	44%
Total Cash and Investments	\$ 42,056,744	100%

MATURITY OF INVESTMENTS:		AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	7/30/2025	\$ 23,743,665	56%
30 to 120 Days	10/28/2025	\$ 4,738,658	11%
120 to 180 Days	12/27/2025	\$ 736,500	2%
180 to 365 Days	6/30/2026	\$ 2,821,278	7%
Over 1 Year		\$ 10,016,642	24%
TOTAL		\$ 42,056,744	100%



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
FY26/27 Operating Budget**



Appendix

Section Includes:

- Staffing
 - Personnel Staffing Table - FTE Employees by Department
 - FTE Count by Department Table and Chart
 - Position Count by Department Table and Chart
 - FY26 Hourly Salary Schedule
 - FY27 Hourly Salary Schedule
- Account Descriptions
 - Chart of Account descriptions associated with the operating fund
- Budget Glossary
 - Glossary of budget related terminology

City of Homer
FY26/27 Operating Budget

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

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

City of Homer
FY26/27 Operating Budget

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

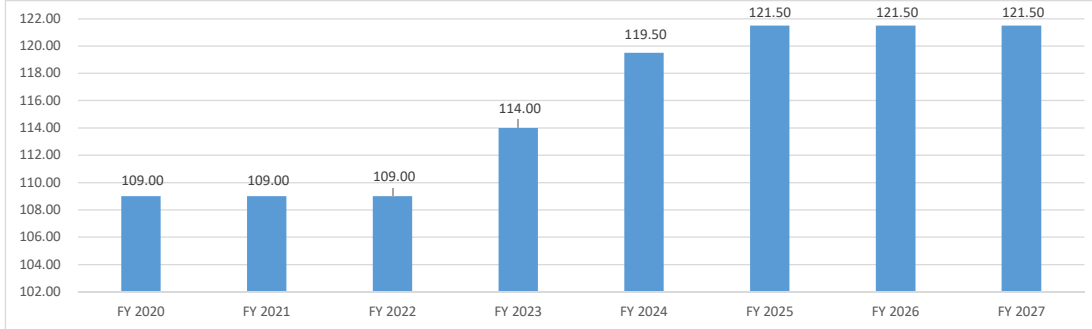
Department (Division)	FY 2023	FY 2024	FY 2025	FY 2026	Variance	Note	FY 2027	Variance	Note	Percentage Funding Levels by Fund				
	Actual	Adopted Budget	Amended Budget	Adopted Budget	Between FY26 & FY25		Adopted Budget	Between FY27 & FY26		General Fund	Water Fund	Sewer Fund	Port Fund	
Public Works Continued														
Project Technician	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%		
Lead Equipment Operator	1.00	1.00	1.00	1.00	-		1.00	-		77.5%	10%	12.5%		
Equipment Operator	5.00	5.00	5.00	5.00	-		5.00	-		62.5%	25%	12.5%		
Lead Mechanic	1.00	1.00	1.00	1.00	-		1.00	-		55%	20%	20%	5%	
Mechanic	2.00	2.00	2.00	2.00	-		2.00	-		55%	20%	20%	5%	
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	-		1.00	-		100%				
Building Maintenance Technician	2.00	2.00	2.00	2.00	-		2.00	-		100%				
Lead Building Custodian	1.00	1.00	1.00	1.00	-		1.00	-		100%				
Building Custodian	2.00	3.00	3.00	3.00	-		3.00	-		66.67%			33.33%	
Parks Coordinator	1.00	1.00	1.00	1.00	-		1.00	-		100%				
Parks Maintenance Technician	-	-	0.50	0.50	-		0.50	-		100%				
Water/Wastewater Treatment Superintendent	1.00	1.00	1.00	1.00	-		1.00	-			45%	55%		
Treatment Plant Operator	3.00	3.00	3.00	3.00	-		3.00	-			50%	50%		
Lead Treatment Maintenance Technician	1.00	1.00	1.00	1.00	-		1.00	-			50%	50%		
Treatment Maintenance Technician	1.00	1.00	1.00	1.00	-		1.00	-			50%	50%		
Lead Water/Wastewater Utilities Technician	1.00	1.00	1.00	1.00	-		1.00	-			55%	45%		
Water/Wastewater Utilities Technician	4.00	4.00	4.00	4.00	-		4.00	-			66.25%	33.75%		
	33.00	34.00	35.50	35.50	-		35.50	-						
Port and Harbor														
Port and Harbor Director	-	-	1.00	1.00	-		1.00	-					100%	
Port and Harbor Director / Harbormaster	1.00	1.00	-	-	-		-	-					100%	
Harbormaster	-	-	1.00	1.00	-		1.00	-					100%	
Deputy Harbormaster	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Administrative Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Administrative Secretary	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Administrative Assistant	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Port Property Manager	-	1.00	0.50	0.50	-		0.50	-					100%	
Harbor Officer	6.00	6.00	6.00	6.00	-		6.00	-					100%	
Port Maintenance Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Port Maintenance Technician	2.00	3.00	3.00	3.00	-		3.00	-					100%	
Ice Plant / Fish Dock Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%	
Ice Plant Operator	2.00	3.00	3.00	3.00	-		3.00	-					100%	
	17.00	20.00	20.50	20.50	-		20.50	-						
Total - FTEs	114.00	119.50	121.50	121.50	0.00		121.50	0.00						

Position Change Explanations:

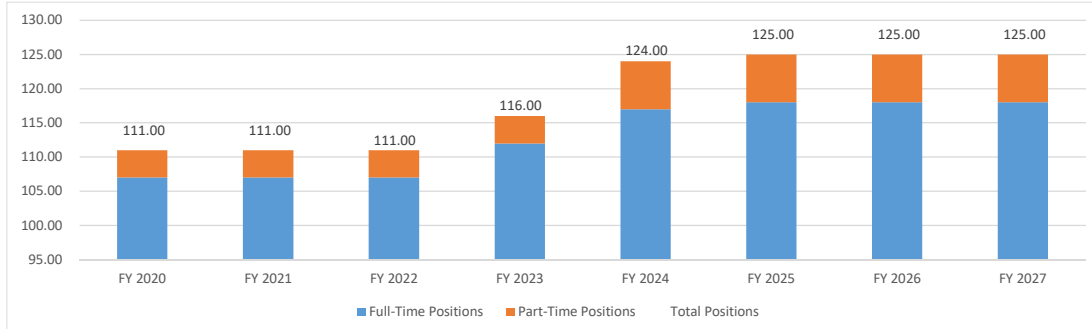
- a** - Assistant to the City Manager position to remain vacant (unfunded) in FY26 and FY27
b - Deputy Fire Chief position to remain vacant (unfunded) in FY26 and FY27

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

Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Manager/HR/Com. Rec	5.00	5.00	5.00	7.00	7.00	6.50	6.50	6.50
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Community Development	Community Development	3.00	3.00	3.00	3.00	4.50	4.50	4.50	4.50
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.50	23.50	23.50	23.50	23.50	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	23.00	24.50	24.50	24.50
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	20.50	20.50	20.50
Total FTEs (Including part-time employees eligible for benefits)		109.00	109.00	109.00	114.00	119.50	121.50	121.50	121.50

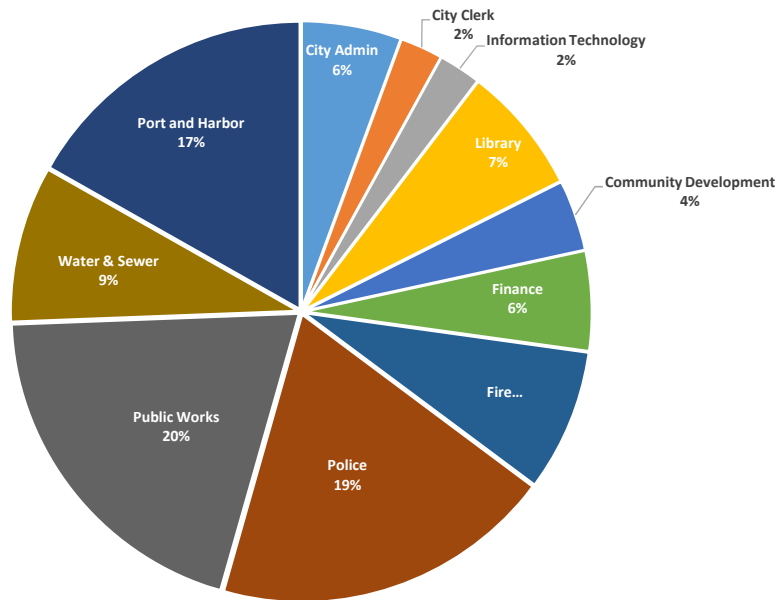


Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Manager/HR/Com. Rec	5.00	5.00	5.00	7.00	6.00	6.00	6.00	6.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development	Community Development	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.00	23.00	23.00	23.00	23.00	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	24.00	24.00	24.00	24.00
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00
Total Full-Time Positions		107.00	107.00	107.00	112.00	117.00	118.00	118.00	118.00
Administration	City Manager/HR/Com. Rec	-	-	-	-	2.00	1.00	1.00	1.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Information Technology	Information Technology	-	-	-	-	-	-	-	-
Administration	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	Community Development	-	-	-	-	1.00	1.00	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	1.00	1.00	1.00	1.00	1.00	-	-	-
Public Works	PW - General Fund	-	-	-	-	-	1.00	1.00	1.00
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	1.00	1.00	1.00
Total Part-Time Positions (eligible for benefits)		4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00
Total Positions (eligible for benefits)		111.00	111.00	111.00	116.00	124.00	125.00	125.00	125.00



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

Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Admin	5.00	5.00	5.00	7.00	6.00	6.00	6.00	6.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development	Community Development	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.00	23.00	23.00	23.00	23.00	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	23.00	24.00	24.00	24.00
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00
Total Full-Time Positions		107.00	107.00	107.00	112.00	116.00	118.00	118.00	118.00
Administration	City Admin	-	-	-	-	2.00	1.00	1.00	1.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Information Technology	Information Technology	-	-	-	-	-	-	-	-
Library	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	Community Development	-	-	-	-	1.00	1.00	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	1.00	1.00	1.00	1.00	1.00	-	-	-
Public Works	PW - General Fund	-	-	-	-	-	1.00	1.00	1.00
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	1.00	1.00	1.00
Total Part-Time Positions (eligible for benefits)		4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00
Administration	City Admin	5.00	5.00	5.00	7.00	8.00	7.00	7.00	7.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Community Development	Community Development	3.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Public Works	Public Works	22.00	22.00	22.00	22.00	23.00	25.00	25.00	25.00
Public Works	Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	21.00	21.00	21.00
Total Positions (eligible for benefits)		111.00	111.00	111.00	116.00	123.00	125.00	125.00	125.00



HOURLY SALARY SCHEDULE with 2.2% COLA increase for FY 26 Budget:

Implement: July 1, 2025

COLA	2.2%														
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	14.57	15.17	15.60	16.05	16.48	16.95	17.43	17.92	18.94	19.49	20.09	20.70	21.32	21.96	22.62
2	15.62	16.25	16.73	17.20	17.68	18.18	18.70	19.24	20.33	20.95	21.56	22.21	22.89	23.57	24.29
3	16.68	17.37	17.86	18.35	18.88	19.41	19.96	20.51	21.70	22.34	23.02	23.71	24.43	25.16	25.90
4	17.73	18.44	18.98	19.49	20.06	20.63	21.21	21.82	23.06	23.76	24.47	25.20	25.96	26.74	27.55
5	18.75	19.54	20.09	20.65	21.23	21.85	22.44	23.09	24.41	25.16	25.90	26.68	27.46	28.29	29.14
6	19.80	20.60	21.20	21.79	22.40	23.04	23.69	24.36	25.76	26.51	27.32	28.14	28.98	29.86	30.76
7	20.85	21.69	22.28	22.92	23.59	24.24	24.93	25.63	27.07	27.90	28.73	29.59	30.48	31.38	32.34
8	21.85	22.75	23.38	24.04	24.71	25.41	26.13	26.87	28.40	29.25	30.15	31.03	31.96	32.93	33.92
9	22.87	23.80	24.47	25.17	25.88	26.62	27.35	28.12	29.72	30.61	31.54	32.47	33.45	34.45	35.49
10	23.86	24.84	25.54	26.27	27.00	27.77	28.55	29.38	31.03	31.96	32.92	33.92	34.94	35.99	37.07
11	24.85	25.89	26.63	27.35	28.14	28.93	29.74	30.58	32.34	33.30	34.30	35.32	36.39	37.48	38.60
12	25.88	26.92	27.67	28.46	29.26	30.10	30.94	31.82	33.63	34.62	35.67	36.76	37.84	38.99	40.16
13	26.83	27.93	28.73	29.55	30.37	31.23	32.10	33.03	34.88	35.93	37.01	38.14	39.28	40.47	41.68
14	27.81	28.95	29.77	30.60	31.49	32.37	33.29	34.22	36.16	37.25	38.37	39.51	40.70	41.93	43.19
15	28.79	29.96	30.82	31.69	32.57	33.50	34.46	35.42	37.43	38.54	39.71	40.88	42.11	43.38	44.69
16	29.74	30.97	31.84	32.72	33.67	34.61	35.60	36.62	38.66	39.83	41.04	42.26	43.53	44.84	46.18
17	30.71	31.95	32.84	33.79	34.75	35.74	36.76	37.77	39.93	41.12	42.34	43.61	44.93	46.28	47.66
18	31.66	32.94	33.87	34.84	35.81	36.84	37.88	38.96	41.16	42.42	43.66	44.98	46.33	47.72	49.14
19	32.60	33.95	34.88	35.89	36.89	37.93	39.01	40.10	42.39	43.65	44.98	46.33	47.72	49.14	50.61
20	33.52	34.88	35.90	36.90	37.94	39.02	40.11	41.27	43.60	44.92	46.27	47.66	49.07	50.55	52.06
21	34.47	35.89	36.89	37.91	39.01	40.09	41.23	42.42	44.82	46.16	47.55	48.97	50.44	51.96	53.52
22	35.40	36.84	37.85	38.96	40.04	41.17	42.33	43.54	46.01	47.39	48.81	50.29	51.77	53.33	54.93
23	36.28	37.77	38.86	39.95	41.08	42.24	43.44	44.66	47.20	48.62	50.06	51.57	53.11	54.72	56.35
24	37.21	38.71	39.82	40.93	42.11	43.30	44.50	45.77	48.38	49.84	51.32	52.86	54.44	56.08	57.76
25	38.13	39.69	40.77	41.93	43.14	44.34	45.60	46.87	49.54	51.02	52.56	54.14	55.77	57.42	59.16
26	39.12	40.72	41.83	43.02	44.26	45.48	46.78	48.08	50.82	52.34	53.92	55.54	57.21	58.91	60.69
27	40.10	41.74	42.88	44.10	45.37	46.63	47.96	49.29	52.10	53.66	55.27	56.94	58.65	60.39	62.22

FIRE HOURLY SALARY SCHEDULE with 2.2% COLA increase for FY 26 Budget:

Implement: July 1, 2025

COLA	2.2%														
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							22.45	23.08	24.39	25.11	25.87	26.66	27.45	28.28	29.13
13							23.28	23.95	25.31	26.07	26.85	27.68	28.49	29.36	30.23
14							24.16	24.82	26.23	27.02	27.84	28.67	29.53	30.43	31.33
15							25.01	25.69	27.15	27.96	28.80	29.66	30.56	31.48	32.41
16							25.82	26.56	28.05	28.90	29.78	30.65	31.57	32.53	33.50

EXEMPT SALARY SCHEDULE with 0% COLA increase for FY 26 Budget:

Implement: July 1, 2025

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
E1	31.30	32.57	33.50	34.45	35.40	36.42	37.46	38.50	40.69	41.90	43.17	44.45	45.78	47.16	48.58
E2	32.33	33.67	34.62	35.58	36.60	37.62	38.70	39.81	42.03	43.30	44.62	45.94	47.32	48.75	50.21
E3	33.38	34.74	35.71	36.73	37.78	38.86	39.96	41.06	43.41	44.71	46.03	47.41	48.84	50.31	51.81
E4	34.42	35.81	36.82	37.87	38.93	40.05	41.18	42.36	44.75	46.11	47.46	48.89	50.36	51.87	53.42
E5	35.44	36.91	37.92	39.01	40.10	41.23	42.41	43.59	46.09	47.45	48.89	50.36	51.87	53.42	55.02
E6	36.44	37.92	39.03	40.12	41.24	42.43	43.61	44.87	47.40	48.83	50.30	51.81	53.34	54.96	56.60
E7	37.48	39.01	40.10	41.22	42.41	43.58	44.83	46.11	48.72	50.18	51.69	53.24	54.84	56.49	58.19
E8	38.49	40.05	41.15	42.36	43.53	44.76	46.02	47.33	50.02	51.52	53.07	54.67	56.28	57.98	59.72
E9	39.45	41.06	42.24	43.44	44.66	45.92	47.23	48.55	51.31	52.86	54.42	56.06	57.74	59.48	61.26
E10	40.46	42.08	43.29	44.50	45.78	47.07	48.38	49.76	52.60	54.18	55.80	57.46	59.18	60.97	62.79
E11	41.45	43.15	44.33	45.59	46.90	48.20	49.58	50.96	53.86	55.47	57.14	58.85	60.63	62.42	64.31
E12	42.52	44.26	45.48	46.77	48.11	49.45	50.86	52.27	55.25	56.90	58.61	60.38	62.20	64.04	65.98
E13	43.60	45.38	46.62	47.95	49.33	50.69	52.14	53.59	56.64	58.34	60.09	61.90	63.76	65.65	67.64
E14	44.69	46.52	47.79	49.15	50.57	51.97	53.45	54.94	58.07	59.81	61.60	63.46	65.37	67.31	69.34
E15	45.82	47.69	49.00	50.39	51.84	53.28	54.80	56.32	59.53	61.31	63.15	65.05	67.01	69.00	71.09
E16	46.97	48.89	50.23	51.66	53.15	54.62	56.18	57.74	61.03	62.86	64.74	66.69	68.70	70.74	72.88

HOURLY SALARY SCHEDULE with 0% COLA increase for FY 27 Budget:

Implement: July 1, 2026

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	14.57	15.17	15.60	16.05	16.48	16.95	17.43	17.92	18.94	19.49	20.09	20.70	21.32	21.96	22.62
2	15.62	16.25	16.73	17.20	17.68	18.18	18.70	19.24	20.33	20.95	21.56	22.21	22.89	23.57	24.29
3	16.68	17.37	17.86	18.35	18.88	19.41	19.96	20.51	21.70	22.34	23.02	23.71	24.43	25.16	25.90
4	17.73	18.44	18.98	19.49	20.06	20.63	21.21	21.82	23.06	23.76	24.47	25.20	25.96	26.74	27.55
5	18.75	19.54	20.09	20.65	21.23	21.85	22.44	23.09	24.41	25.16	25.90	26.68	27.46	28.29	29.14
6	19.80	20.60	21.20	21.79	22.40	23.04	23.69	24.36	25.76	26.51	27.32	28.14	28.98	29.86	30.76
7	20.85	21.69	22.28	22.92	23.59	24.24	24.93	25.63	27.07	27.90	28.73	29.59	30.48	31.38	32.34
8	21.85	22.75	23.38	24.04	24.71	25.41	26.13	26.87	28.40	29.25	30.15	31.03	31.96	32.93	33.92
9	22.87	23.80	24.47	25.17	25.88	26.62	27.35	28.12	29.72	30.61	31.54	32.47	33.45	34.45	35.49
10	23.86	24.84	25.54	26.27	27.00	27.77	28.55	29.38	31.03	31.96	32.92	33.92	34.94	35.99	37.07
11	24.85	25.89	26.63	27.35	28.14	28.93	29.74	30.58	32.34	33.30	34.30	35.32	36.39	37.48	38.60
12	25.88	26.92	27.67	28.46	29.26	30.10	30.94	31.82	33.63	34.62	35.67	36.76	37.84	38.99	40.16
13	26.83	27.93	28.73	29.55	30.37	31.23	32.10	33.03	34.88	35.93	37.01	38.14	39.28	40.47	41.68
14	27.81	28.95	29.77	30.60	31.49	32.37	33.29	34.22	36.16	37.25	38.37	39.51	40.70	41.93	43.19
15	28.79	29.96	30.82	31.69	32.57	33.50	34.46	35.42	37.43	38.54	39.71	40.88	42.11	43.38	44.69
16	29.74	30.97	31.84	32.72	33.67	34.61	35.60	36.62	38.66	39.83	41.04	42.26	43.53	44.84	46.18
17	30.71	31.95	32.84	33.79	34.75	35.74	36.76	37.77	39.93	41.12	42.34	43.61	44.93	46.28	47.66
18	31.66	32.94	33.87	34.84	35.81	36.84	37.88	38.96	41.16	42.42	43.66	44.98	46.33	47.72	49.14
19	32.60	33.95	34.88	35.89	36.89	37.93	39.01	40.10	42.39	43.65	44.98	46.33	47.72	49.14	50.61
20	33.52	34.88	35.90	36.90	37.94	39.02	40.11	41.27	43.60	44.92	46.27	47.66	49.07	50.55	52.06
21	34.47	35.89	36.89	37.91	39.01	40.09	41.23	42.42	44.82	46.16	47.55	48.97	50.44	51.96	53.52
22	35.40	36.84	37.85	38.96	40.04	41.17	42.33	43.54	46.01	47.39	48.81	50.29	51.77	53.33	54.93
23	36.28	37.77	38.86	39.95	41.08	42.24	43.44	44.66	47.20	48.62	50.06	51.57	53.11	54.72	56.35
24	37.21	38.71	39.82	40.93	42.11	43.30	44.50	45.77	48.38	49.84	51.32	52.86	54.44	56.08	57.76
25	38.13	39.69	40.77	41.93	43.14	44.34	45.60	46.87	49.54	51.02	52.56	54.14	55.77	57.42	59.16
26	39.12	40.72	41.83	43.02	44.26	45.48	46.78	48.08	50.82	52.34	53.92	55.54	57.21	58.91	60.69
27	40.10	41.74	42.88	44.10	45.37	46.63	47.96	49.29	52.10	53.66	55.27	56.94	58.65	60.39	62.22

FIRE HOURLY SALARY SCHEDULE with 0% COLA increase for FY 27 Budget:

Implement: July 1, 2026

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							22.45	23.08	24.39	25.11	25.87	26.66	27.45	28.28	29.13
13							23.28	23.95	25.31	26.07	26.85	27.68	28.49	29.36	30.23
14							24.16	24.82	26.23	27.02	27.84	28.67	29.53	30.43	31.33
15							25.01	25.69	27.15	27.96	28.80	29.66	30.56	31.48	32.41
16							25.82	26.56	28.05	28.90	29.78	30.65	31.57	32.53	33.50

EXEMPT SALARY SCHEDULE with 0% COLA increase for FY 27 Budget

Implement: July 1, 2026

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
E1	31.30	32.57	33.50	34.45	35.40	36.42	37.46	38.50	40.69	41.90	43.17	44.45	45.78	47.16	48.58
E2	32.33	33.67	34.62	35.58	36.60	37.62	38.70	39.81	42.03	43.30	44.62	45.94	47.32	48.75	50.21
E3	33.38	34.74	35.71	36.73	37.78	38.86	39.96	41.06	43.41	44.71	46.03	47.41	48.84	50.31	51.81
E4	34.42	35.81	36.82	37.87	38.93	40.05	41.18	42.36	44.75	46.11	47.46	48.89	50.36	51.87	53.42
E5	35.44	36.91	37.92	39.01	40.10	41.23	42.41	43.59	46.09	47.45	48.89	50.36	51.87	53.42	55.02
E6	36.44	37.92	39.03	40.12	41.24	42.43	43.61	44.87	47.40	48.83	50.30	51.81	53.34	54.96	56.60
E7	37.48	39.01	40.10	41.22	42.41	43.58	44.83	46.11	48.72	50.18	51.69	53.24	54.84	56.49	58.19
E8	38.49	40.05	41.15	42.36	43.53	44.76	46.02	47.33	50.02	51.52	53.07	54.67	56.28	57.98	59.72
E9	39.45	41.06	42.24	43.44	44.66	45.92	47.23	48.55	51.31	52.86	54.42	56.06	57.74	59.48	61.26
E10	40.46	42.08	43.29	44.50	45.78	47.07	48.38	49.76	52.60	54.18	55.80	57.46	59.18	60.97	62.79
E11	41.45	43.15	44.33	45.59	46.90	48.20	49.58	50.96	53.86	55.47	57.14	58.85	60.63	62.42	64.31
E12	42.52	44.26	45.48	46.77	48.11	49.45	50.86	52.27	55.25	56.90	58.61	60.38	62.20	64.04	65.98
E13	43.60	45.38	46.62	47.95	49.33	50.69	52.14	53.59	56.64	58.34	60.09	61.90	63.76	65.65	67.64
E14	44.69	46.52	47.79	49.15	50.57	51.97	53.45	54.94	58.07	59.81	61.60	63.46	65.37	67.31	69.34
E15	45.82	47.69	49.00	50.39	51.84	53.28	54.80	56.32	59.53	61.31	63.15	65.05	67.01	69.00	71.09
E16	46.97	48.89	50.23	51.66	53.15	54.62	56.18	57.74	61.03	62.86	64.74	66.69	68.70	70.74	72.88

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4101 - Real Property Taxes: Ad valorem taxes levied at 4.5 mills 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 mills 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

ACCOUNT DESCRIPTIONS

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

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

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

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

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

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

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.

CITY OF HOMER

**ADOPTED BIENNIAL
CAPITAL BUDGET**

By Homer City Council

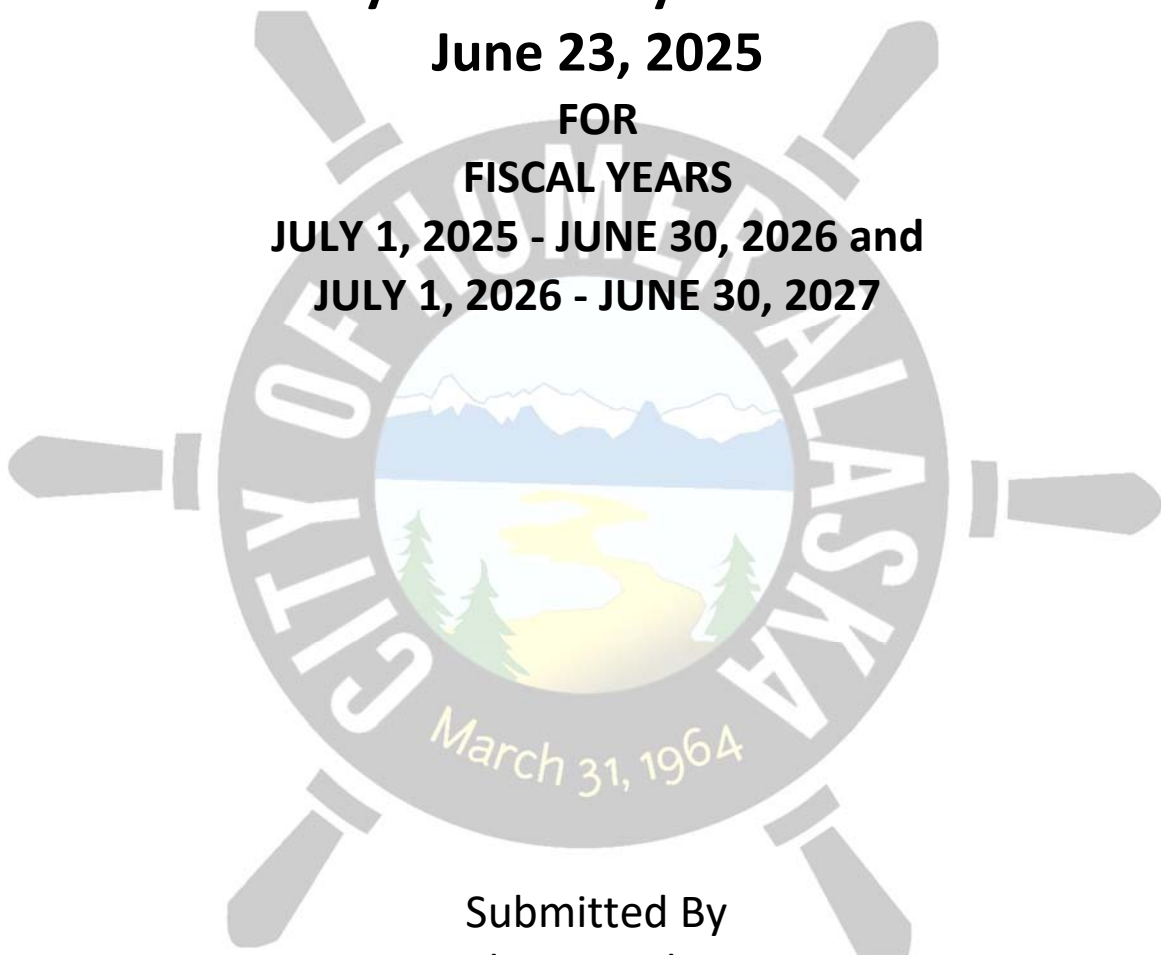
June 23, 2025

FOR

FISCAL YEARS

JULY 1, 2025 - JUNE 30, 2026 and

JULY 1, 2026 - JUNE 30, 2027



Submitted By
Melissa Jacobsen
City Manager

Prepared By Finance Department

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 25-39(S)(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
APPROPRIATING THE FUNDS FOR THE FISCAL YEARS 2026 AND
2027 CAPITAL BUDGET.

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 2026:

Capital Projects Funds:

General Fund Fleet CARMA (152)	\$ 79,000
General Fund CARMA (156)	\$ 261,600 <u>248,172</u>
Utility CARMA (256)	\$ 189,200
Port Fleet Reserves (452)	\$ 0
Port Reserves (456)	\$ 260,000
HART Roads (160)	\$ 0 <u>125,000</u>
HART Trails (165)	\$ 265,000 <u>175,000</u>
HAWSP (205)	\$ 0
Total Capital Expenditures	\$ 1,054,800 <u>1,076,372</u>

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following
appropriations are made for the fiscal year ending June 2027:

Capital Projects Funds:

General Fund Fleet CARMA (152)	\$ 0
General Fund CARMA (156)	\$ 0
Utility CARMA (256)	\$ 326,500
Port Fleet Reserves (452)	\$ 0
Port Reserves (456)	\$ 0
HART Roads (160)	\$ 0
HART Trails (165)	\$ 0
HAWSP (205)	\$ 0
Total Capital Expenditures	\$ 326,500

Section 3. Grant funds.

(a) If grant funds that are received during the fiscal year exceed the amounts of such funds appropriated by this ordinance by not more than \$25,000, the affected appropriation is increased by the amount of the increase in receipts.

(b) If grant funds that are received during the fiscal year exceed the amounts appropriated by this ordinance by not more than \$25,000, the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.

(c) If grant funds that are received during the fiscal year fall short of the amounts appropriated by this ordinance, the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 34. The amounts appropriated by this ordinance are appropriated to the purposes stated in the adopted budget.

Section 45. This Ordinance is limited to approval of the Budget and appropriations for Fiscal Year 2026 and 2027, is a non code Ordinance and shall become effective July 1, 2025.

ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 24th day of June, 2025.

CITY OF HOMER


RACHEL LORD, MAYOR

ATTEST:


RENEE KRAUSE, MMC, CITY CLERK

YES: 5
NO: 0
ABSTAIN: 0
ABSENT: 1

First Reading: 5/12/25
Public Hearing: 5/27/25 + 6/09/25
Second Reading: 6/23/25
Effective Date: 7/01/25



Fund Balance Report

General Fund CARMA		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
156-0369	Seawall	60,730	-		347	60,383	554	59,830
156-0372	ADA	60,000	-		-	60,000	-	60,000
156-0375	General	13,906	(72,135)	312,655	-	254,425	-	254,425
156-0384	City Hall	43,170	13,000		-	56,170	55,350	820
156-0385	Recreation	46,993	2,000		3,422	45,570	1,078	44,493
156-0387	Community Development	618,057	-		252,803	365,254	278,448	86,806
156-0388	Airport	0	-		-	0	-	-
156-0390	Library	82,212	-		30,401	51,811	34,599	17,212
156-0393	Fire	92,699	30,000		70,108	52,591	40,586	12,005
156-0394	Police	66,135	-		-	66,135	13,135	53,000
156-0395	Public Works	73,982	470,000		14,184	529,798	524,097	5,701
156-0396	HERC	277,903	-		(2,050)	279,952	119,955	159,997
156-0397	Fishing Hole	91,351	-		-	91,351	-	91,351
156-0398	IT	104,573	-		36	104,537	-	104,537
156-0399	Sister City	19,335	-		4,920	14,415	14,415	-
Total		1,651,044	442,865	312,655	374,171	2,032,393	1,082,216	950,178

General Fund Fleet CARMA		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
152-0375	General	4,749	12,228	(1,585)		15,392	-	15,392
152-0380	Administrative	20,000	-		-	20,000	-	20,000
152-0381	Fire	992,601	-		825,401	167,200	21,200	146,000
152-0382	Police	150,120	-		-	150,120	150,000	120
152-0383	Public Works	279,783	50,355		155,666	174,472	82,983	91,489
Total		1,447,253	62,583	(1,585)	981,067	527,184	254,183	273,001

Water & Sewer CARMA		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
256-0378	Water	2,353,705	80,636	37,915	377,215	2,095,041	708,867	1,386,174
256-0379	Sewer	1,160,443	(228,794)	24,408	127,015	829,041	197,312	631,728
Total		3,514,147	(148,159)	62,323	504,230	2,924,081	906,179	2,017,902

Port & Harbor Depreciation Reserve		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
456-0380	P & H Reserve	1,241,141	(119,376)	281,281	324,608	1,078,438	551,596	526,842
456-0386	Load and Launch Reserve	657,949	-		-	657,949	-	657,949
456-0389	Match Reserve	1,993,675	-		-	1,993,675	288,524	1,705,151
456-0373	USCGC Berth Space	148,845	-		-	148,845	20,000	128,845
Total		4,041,610	(119,376)	281,281	324,608	3,878,907	860,120	3,018,787

Port & Harbor Fleet Reserve		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
452-0374	P & H Fleet	87,410	(104)	(148)	-	87,158	8,305	78,853
Total		87,410	(104)	(148)	0	87,158	8,305	78,853

HART Roads		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
160	HART Roads	5,198,768	(142,749)	1,755,828	1,041,896	5,769,950	4,521,502	1,248,449
160	HART Roads Match	500,000	-	-	-	500,000	0	500,000
Total		5,698,768	(142,749)	1,755,828	1,041,896	6,269,950	4,521,502	1,748,449

HART Trails		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
165	HART Trails	1,043,034	1,001	204,426	29,163	1,219,298	215,091	1,004,206
Total		1,043,034	1,001	204,426	29,163	1,219,298	215,091	1,004,206

General Fund Unassigned Fund Balance		Actual	Actuals 7/1/24 through 4/14/25			YTD	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2024				Ending Balance FY 2025		
100	GF Unassigned FB	2,877,600				3,706,699	452,523	3,254,176
Total		2,877,600	0	0	0	3,706,699	452,523	3,254,176

These numbers are preliminary and are subject change

Fund Dept A/C	Requests (≥\$5000) Description	BY	Amount	City Manager Approval	Council Approved
	General Fund - FY26				
152-0383	E-195 Snowplow	PW	15,000	15,000	15,000
152-0383	E-268 Stainless Steel Sander	PW	17,000	17,000	17,000
152-0383	E-283 Stainless Steel Sander	PW	17,000	17,000	17,000
152-0383	E-274-A Flail Mower Head	PW	30,000	30,000	30,000
152-0381	Brush/Fast Attack Truck	Fire	480,000		
152-0381	Engine 4 Replacement	Fire	850,000		
152-0383	E-157 Dump Truck Replacement	PW	190,000		
152-0383	E-162 Skid Steer	PW	90,000		
152-0383	Hydro-seeder (ACWA Grant pending)	PW	90,000		
156-0387	Bayview Park Fence	PW	20,000	20,000	20,000
156-0395	Hickerson Cemetery Improvements (transfer from 156-0375)	PW	25,000	25,000	25,000
156-0372	City Hall ADA Ramp and Sidewalk	PW	100,000		
156-0385	HERC Gym Floor Re-Finishing	PW/CR	30,000		
156-0388	Airport Sidewalk Heating	PW	20,000		
156-0388	Airport Hardstand Replacement	PW/Port	200,000		
156-0388	Airport Fire Panel	PW	50,000		
156-0388	Airport Re-Siding	PW	500,000		
156-0390	Library Re-Siding	PW	500,000		
156-0390	Library Sidewalk Repairs	PW/Library	20,000		
156-0393	Slipline Sewer to Sewermain	PW/Fire	20,000		
156-0395	GPS Survey Equipment	PW/IT	40,000		
156-0395	PW Campus Conceptual Design	PW	150,000		
156-0395	Ballfield Improvements	PW	20,000		
156-0395	Pioneer Avenue Improvements	PW	10,000		
156-0395	Wood Chipper	PW	45,000		
156-0395	Furnance and Water Heater Replacement	PW	40,000		
156-0395	Sand Storage	PW	50,000		
156-0394	Police Laptop Replacement	Police	49,000	49,000	49,000
156-0394	TruNarc Narcotics Analyzer (pending FY25 CAP partial funding)	Police	32,400	8,972	8,972
156-0394	Portable Radios	Police	19,000		
156-0396	HERC Gym Floor Re-Coat	CR	7,200	7,200	7,200
156-0398	Server Room Environmental Controls (transfer from 156-0375)	IT	22,000	22,000	22,000
156-0398	Server Room Fire Suppression (transfer from 156-0375)	IT	22,000	22,000	22,000
156-0398	Digital Video Recording (DVR) Servers	IT	84,000	84,000	84,000
156-0384	Council Chambers Audio Video Equipment	IT	125,000		
156-0393	Station Design Project	Fire	120,000		
156-0387	Hornaday Park Property Survey (split w/HART Trails)	Council	10,000		10,000
	Total General Fund CARMA Requests - FY26		4,109,600	317,172	327,172
	Water/Sewer - FY26				
256-0378	Membrane Train Replacement	PW	99,200	99,200	99,200
256-0379	WTP Pond Liner Repair	PW	25,000	25,000	25,000
SPLIT	E-104 3/4 ton 4x4 Pick-Up (50/50 256-0378 & 256-0379)	PW	65,000	65,000	65,000
	Total Water and Sewer CARMA Requests - FY26		189,200	189,200	189,200
	Port and Harbor - FY26				
452-0374	Small Skid Steer	Port	80,000		
456-0380	Crane Control Software	Port	100,000	100,000	100,000
456-0380	Replacement Handheld Computers	Port	10,000	10,000	10,000
456-0380	Repairs to Fish Dock Fendering	Port	100,000	100,000	100,000
456-0380	High Mast Light Inspection and Service	Port	50,000	50,000	50,000
456-0380	Replace Roof/Plumping at Sea Tow Building (GF Share?)	Port	35,000		
456-0380	Drainage & Outfall on 30-acre Lot	Port	50,000		

<u>Fund</u> <u>Dept A/C</u>	<u>Requests ($\geq \\$5000$) Description</u>	<u>BY</u>	<u>Amount</u>	<u>City Manager</u> <u>Approval</u>	<u>Council</u> <u>Approved</u>
456-0380	Rebuild/Replace Crane #2	Port	200,000		
456-0380	Fishing Hole Campground Drainage Improvement	Port	30,000		
456-0380	Removal of Old Infrastructure over Fish Dock	Port	67,000		
456-0380	Mariner Park Drainage Improvements	Port	50,000		
456-0380	M/V Waters Disposal Fees	Port	75,000		
456-0380	Campground Picnic Tables and Fire Rings	Port	10,000		
456-0380	Additional Storage Unit	Port	10,000		
456-0386	Launch Ramp Dry Well	Port	30,000		
	Total Port Reserves Requests - FY26		897,000	260,000	260,000
	HART-Homer Area Roads & Trails - FY26				
SPLIT	Trackless MT7 Municipal Sidewalk Tractor (50% Roads and 50% Trail	PW	250,000	250,000	250,000
165-xxxx	Trail Improvements	PW	15,000	15,000	15,000
165-xxxx	Green Timbers Trail Head, Parking Lot & Connector Trails	PARCAC	250,000		
	Hornaday Park Property Survey (split w/GF CARMA)	Council	10,000		10,000
	Bay Avenue Trail Easements	Council	25,000		25,000
	Total HART Requests - FY26		550,000	265,000	300,000
	Total FY26 Capital Requests Only		5,745,800	1,031,372	1,402,872

FY26 Capital Budget Requests

General Fund Fleet CARMA – Fund 152

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works	E-195 Snowplow	Existing 2013 Western 9-foot V-plow is 12-years old and has exceeded its expected 10-yr operational life. Repair costs currently exceed value.	\$15,000	YES
Public Works	E-268 Stainless Steel Sander	Existing 2017 Swenson 1.5 Cubic Yard Stainless Steel Sander is in poor condition. The Sand hopper is not holding up to the demands of the job. The hoppers have extensive cracking in the metal that has been requiring annual pre-winter season welding to make repairs to prepare it for the winter season as well as frequent mid-year repairs to finish the winter season. The amount of time and effort required to continually repair the unit no longer justifies ownership of the unit.	\$17,000	YES
Public Works	E-283 Stainless Steel Sander	Existing 2017 Swenson 1.5 Cubic Yard Stainless Steel Sander is in poor condition. The Sand hopper is not holding up to the demands of the job. The hoppers have extensive cracking in the metal that has been requiring annual pre-winter season welding to make repairs to prepare it for the winter season as well as frequent mid-year repairs to finish the winter season. The amount of time and effort required to continually repair the unit no longer justifies ownership of the unit.	\$17,000	YES
Public Works	E-274-A Flail Mower Head	Existing 2007 Diamond Flail Mower head is 18-years old has exceeded it's 15-year operational life. The metal housing and flail drum are worn thin from debris scouring the housing and drum. It is cost prohibitive to replace the housing and drum alone in comparison to total replacement.	\$30,000	YES
Fire	Brush/Fast Attack Truck	To purchase a fire response vehicle with the purpose of Wildland Urban Interface (WUI) response. Not all fire apparatus are "one size fits all", trucks are designed and constructed for specific types of fire response to meet the challenges that each type present. Type-III and Type-XI trucks are designed specifically for Wildland and Urban Interface fire protection areas. Homer Fire had a type-IX brush truck until 2022 when it was taken out of service due to safety concerns. There has never been a type-III in our fleet, having one would be the best option for fighting fire along the Skyline Ridge and the hillside neighborhoods in the Homer area. Many of the roads in that area do not support adequate response from the current fleet designed for urban and commercial response areas. A type-XI and type-III engine would be the more effective response capability in those areas.	\$480,000	NO

Fire	Engine 4 Replacement	We still need to replace a 43-year-old obsolete, unsafe type-I pumper. The Fire department must have two type-I pumpers in its fleet to keep a class 4 or lower ISO rating. With the growth of the community over the last 43 years it is extremely important to replace this engine as soon as possible to avoid increased insurance costs or worse, loss of life or commercial or residential property due to being inappropriately equipped to fight fire. The replacement of this apparatus has been requested every year since I started with the City. It is 18 years overdue for replacement and is now out of service, placing significant risk to the community.	\$850,000	NO
Public Works	E-157 Dump Truck Replacement	Existing Truck E-157 is a 2000 Freightliner End Dump. This 25-year-old truck has exceeded its planned 20-yr operational life. The truck has the following maintenance deficiencies that necessitate its replacement: Rear Differentials and transmission are worn out and problematic, and dump box that has multiple holes with many holes that have been repeatedly repaired.	\$190,000	NO
Public Works	E-162 Skid Steer	Existing 1991 Case Skid Steer is 34-years old and has exceeded its 20-yr operational life. Due to its age, parts are difficult to procure.	\$90,000	NO
Public Works	Hydro-seeder	New Trailer mounted hydro-seeder. The City of Homer has been doing utility work and ditching and leaving bare earth upon completion of projects and relying on natural re-seeding and growth by adjacent vegetation. This tactic has contributed to erosion and premature slope failure causing staff to return to the project site to make repairs and stabilize the soils over the years. A hydro-seeder will be a significant step forward towards improved stormwater quality, soil stabilization, and erosion control. This will be a critical piece of equipment when the State issues the City of Homer a stormwater permit. If the City were to hire out for hydro-seeding services, the City could easily spend the purchase cost of a hydro-seeder over 1 to 2 years of contracted hydro-seeding services.	\$90,000	NO ACWA Grant Funded

General Fund CARMA – Fund 156

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works	Bayview Park Fence	The intention of this project will be to replace the existing fence with a new 4-foot wooden fence around the recently improved Bayview Park.	\$20,000	YES
Public Works	Hickerson Cemetery Improvements	The intention of this project will be to make necessary road repairs and improvements throughout the cemetery to repair ruts and organic materials that have been growing in the roadways. This project will also help with leveling some burial plots that have excessive overburden on top of the sites and other burial plots that have subsidence of surface soils making a cemetery surface that is maintainable.	\$25,000 (transfer from 156-0375)	YES
Public Works	City Hall ADA Ramp and Sidewalk	The City Hall front entrance has been identified as being out of ADA compliance. A previous estimate of cost was found to be inadequate to make required repairs, and a new effort is being brought forward.	\$100,000	NO
Public Works/ Community Recreation	HERC Gym Floor Re-Finishing	The HERC Gym floor has not been refinished in many years, and sanding and re-finishing of a gym floor is part of normal routine long-term maintenance.	\$30,000	NO
Public Works	Airport Sidewalk Heating	The Airport sidewalk was replaced in the summer of 2024 and heat tubes were included in the design and construction. This project would connect the heat tubes to the boiler inside of the Airport Terminal. The heated sidewalks will prevent ice accumulation, reducing the safety hazard, reduce maintenance requirements for the sidewalk such as sanding and shoveling.	\$20,000	NO
Public Works/ Port	Airport Hardstand Replacement	The locations where the commercial airplanes park at the airport are called Hardstands. The airplanes park consistently in the same locations on the existing hardstands. These hardstands are basically asphalt that is contiguous with the adjacent tarmac. The asphalt at these hardstand locations is not sufficient to handle the weight of the aircraft repeated long-term parking of aircraft and has thus caused large depressions where the tires are when the plane is parked. These depressions create surface maintenance issues in regard to ponding water and seasonal ice formation. The planes have been forced to shift to different parking positions over the years, creating the formation of numerous depressions in the asphalt. Therefore the Public Works Department intends on constructing reinforced concrete pads for hardstands in the locations where the planes park. These hardstands are planned to be	\$200,000	NO

		approximately 20-ft x 20-ft in effort to anticipate needs for current aircraft and potential future aircraft footprints.		
Public Works	Airport Fire Panel	The Airport Fire Panel is over 30 years old and is unusable. This project would replace the Fire Control Panel and provide automated fire protection to the facility.	\$50,000	NO
Public Works	Airport Re-Siding	The Airport siding needs replacement. Previous attempt at repainting the Airport failed to receive a bid due to the poor physical condition of the existing T1-11 siding. Alternatively, the airport City could chose to replace siding that is in failure and repaint the building for an estimated \$300,000, however that solution would likely only buy the City an additional 5 years of time before the re-siding of the building, so the Public Works Department believes re-siding the building is the proper solution.	\$500,000	NO
Public Works	Library Re-Siding	The City Library currently has siding falling off the building, exposing the interior wall to outside elements. The Public Works Maintenance Staff has been recovering the fallen pieces of siding and re-affixing the siding to the wall and caulking up the siding to the best of its ability to maintain a weather tight wall system.	\$500,000	NO
Public Works/ Library	Library Sidewalk Repairs	The City Library currently has portions of sidewalk that are heaving, causing safety concerns (tripping hazard), ADA access concerns, and drainage concerns. The project would replace only the failing portions of sidewalk.	\$20,000	NO
Public Works/Fire	Slipline Sewer to Sewermain	A significant effort was conducted in the fall of 2024 to address sewer blockages at the firehall. During investigation, additional deterioration of the sewerline between the building and the sewerline was identified that is a source of continual future blockages.	\$20,000	NO
Public Works/IT	GPS Survey Equipment	The City currently owns and uses GPS Survey Equipment as part of our GIS System that provides mapping of all City owned and maintained infrastructure. The current equipment was purchase used approximately 5-yrs ago and is estimated to be approximately 10+ years old. This equipment is no longer supported by the manufacturer due to its age and has been identified by the IT Department as intended for replacement as soon as possible due to potential security risk. A potential hardware or software failure could significantly impair the City's ability to locate new infrastructure in the GIS Software and inhibit the City's ability to locate existing infrastructure for Utility Locates.	\$40,000	NO

Public Works	PW Campus Conceptual Design	Several years ago, it was identified that the Public Works Campus is located within the Tsunami inundation zone and property was purchase for the intended relocation of the new facility. The existing Public Works Campus dates back to approximately the 1970's. This facility has been added onto and modified numerous times as the City has grown, including efforts in the 1980's and 1990's. It appears as though the building has not had major renovations since approximately 1996. Due to the age and numerous additions to the building, the structure is exhibiting numerous failures such as electrical deficiencies, plumbing deficiencies, ventilation, roof and siding. In addition, the Department has outgrown the aging Public Works Building and has resorted to having several staff members being housed in the HERC and maintenance items spread out between the Water Treatment Plant property, Wastewater Treatment Plant, HERC and the Public Works Campus. The Public Works Department intends on contracting with an engineering company to produce a Conceptual Design for the new Public Works Campus as well as a Cost Estimate so the City can shop for potential external funding sources.	\$150,000	NO
Public Works	Ballfield Improvements	The intention of this project will be to make needed improvements for the most used ballfields in town by leveling outfields that are uneven and adding materials to infields that require additional materials.	\$20,000	NO
Public Works	Pioneer Avenue Improvements	The intention of this project will be to make needed improvements to the green space next to the Firehall and improvements to the flower bed in front of the Nomar Wall.	\$10,000	NO
Public Works	Wood Chipper	New Wood Chipper. The Kenai Peninsula Borough doubled the cost of brush disposal in 2024. One disposal event from a Right-of-Way (ROW) clearing event in the summer of 2024 exhausted an entire annual budget for brush disposal. The City responded by renting a small wood chipper to utilize alders cut along some ROW clearing to produce some wood chips to supplement park playground equipment with good success and realized a secondary effect of cost savings of not having to purchase wood chips from an external source. The City is exploring the option of additionally chipping Spruce branches to place along trail edges in order to discourage vegetation taking over the trail. So far, the program appears to be successful, so the Public Works Department is proposing to purchase a wood chipper.	\$45,000	NO

Public Works	Furnace and Water Heater Replacement	The existing furnaces and water heaters in the Harbor bathrooms have an anticipated lifespan of 10 to 15-years. The existing furnaces and water heaters are approaching or have exceeded the anticipated lifespan. The Public Works Department is proposing to replace these heaters and furnaces prior to failure to prevent facility damage in the event of unplanned failure.	\$40,000	NO
Public Works	Sand Storage	The Public Works Department's existing winter sand is stored outside and is subject to all weather conditions including snow and rain. The Public Works Department adds calcium chloride (salt) to the sand pile when the sand is purchased, and the salt is mixed into the sand while it is being received so the mixture is consistent. This salt is added to the sand to prevent freezing of the sand pile while it sits outside in the cold weather, keeping it loose and usable upon demand/need. Storage of this sand outdoors means this pile is exposed to moisture from snow, rain and atmospheric moisture due to proximity to the ocean. This introduction of moisture means the pile can freeze in the winter as the moisture weeps through the pile leaching the salt away and leaving behind untreated sand subject to freezing. This leaching of salts means that not all of the purchase sand for winter is usable, and the frozen sand has to be set aside until thawed or mechanically broken up. Further, this leaching effect means the brackish tidal zone of the Beluga Slough is subjected to the input of a little extra salt as the salt is leached from the pile. A ridged frame tent structure is proposed because it's mobile for when the Public Works Campus is eventually moved to the new location. Upon replacement of this structure and Public Works relocation of its campus to the future site, the Public Works Department will propose a more robust and permanent stand storage facility.	\$50,000	NO
Police	Police Laptop Replacement	Each officer is assigned a laptop computer for writing reports and interfacing with CAD, ARMS and APSIN. The laptops are used in their vehicles and at their desks. The officers cannot do their jobs without them. Our current laptops are past their replacement dates and have been having various types of problems for several months. We do not have back-up laptops available. Eventually these computers will start having catastrophic failures. Because of their age, they can no longer be repaired. We need to replace all of these at the same time due to system integration and configuration issues. These computers should be on a five-year	\$49,000	YES

		replacement cycle.		
Police	TruNarc Narcotics Analyzer	<p>We have to do our best to analyze and identify all found or seized drugs, so we know how to safely handle, store, transport and package them. The identification is used in arrest charging documents prepared right after an arrest. Our current system for doing this is very old and requires an officer to remove the drugs from the container and add them to various reagents until an identification is determined. We are very careful while doing so of course but many of the drugs we now encounter are incredibly dangerous. Fentanyl and car-fentanyl can be fatal to a person in very low doses. There has been a drastic increase in the number of Officers accidentally overdosing while analyzing unknown drugs. The TruNarc Narcotics Analyzer is a handheld device that scans drugs using lab-proven Raman spectroscopy. It scans through plastic and glass packaging without having to remove the substances from the packaging. The scanning process is extremely safe, non-destructive and as accurate as sending the drugs to a laboratory. This device will greatly improve the safety, accuracy and speed of our drug analysis process.</p>	<p>\$32,400 Approved for \$8,972 (FY25 CAP Partial Funding)</p>	YES
Police	Portable Radios	<p>Our existing portable radios have provided great service to us, but they are aging and wearing out. We currently have three at the factory depot for repairs. Radios at the depot can be there for over a year due to the shortage of electronic parts for repairs. All of our officers are issued a portable radio and are expected to take them home to ensure they are fully equipped if called upon to respond to an emergency call for service on their time off. We do not have any more radios to issue if another one fails. This budget request will fund the purchase of three new portable radios to ensure we have enough functional radios for all of officers at all times.</p>	\$19,000	NO

Community Recreation	HERC Gym Floor Re-Coat	The HERC gymnasium continues to see daily use 3-8 hours almost every day for the city's recreation programs. This gym is the primary location and the most utilized space for the entire Community Recreation program due to the high public demand for activities compounded with the lack of consistent availability in the local school gymnasiums at Homer High and Homer Middle. Since the city has taken ownership of the facility in 1999, the gym floor has not received any maintenance beside regular sweeping and mopping and certainly has not received a re-coating of wax to protect the floor and provide adequate footing for activities. Typically, the local gym floors in the schools are re-coated every year. Not knowing exactly when or where a new COH multi-use facility is going to be contracted, it would be best to try and maintain what we have for now by re-coating the floor to ideally get another few years of adequate protection and use.	\$7,200	YES
IT	Server Room Environmental Controls	The IT Department operates server and network equipment in eight dedicated spaces at City facilities. Most of these rooms require cooling equipment to maintain temperatures that will not damage equipment. Coolers at City Hall and the Fire Hall were subject to emergency replacement when each cooling unit failed after 10 years of service in 2024 (these episodes required after hours and overtime from both IT and building maintenance staff to ensure critical servers remained operational). Many of the other locations have portable, temporary coolers, or no cooling at all and we occasionally see temperatures outside normal guidance, especially during the summer.	\$22,000 (transfer from 156-0375)	YES
IT	Server Room Fire Suppression	The IT Department operates server and network equipment in dedicated spaces at City facilities. This budget request seeks to replace sprinkler fire suppression systems with fire suppression systems based on CO2 or other oxygen displacement methods that are designed for electronics rooms and will not damage equipment with water.	\$22,000 (transfer from 156-0375)	YES

IT	Digital Video Recording (DVR) Servers	Each of the six digital video recording (DVR) servers across the City of Homer is beyond its expected lifespan and should have been replaced prior to FY25. This one-time capital request addresses a serious deferred maintenance backlog in the IT infrastructure for the City. Moving forward, the IT Department recommends moving to a planned replacement strategy in which server hardware is replaced gradually through the IT operating budget. Servers are typically managed to a 5-year service lifespan.	\$84,000	YES
IT	Council Chambers Audio Visual Equipment	Cowles Council Chambers audiovisual equipment, including microphones, cameras, video displays, support for controlling web video broadcasts and network devices are due for replacement in FY26 (most of this equipment was purchased from 2019 to 2020 and installed by 2021). This budget supports a project to consider technical requirements and install and configure upgraded equipment.	\$125,000	NO
Fire	Station Design Project	The fire department is obsolete and insufficient to serve the community in an effective manner for the following reasons. It has insufficient bathrooms for public and employee use on the first floor. There is insufficient storage space on the first and second floor to store admin supplies, training equipment, firefighting gear, EMS equipment and supplies and maintenance equipment and supplies. The vehicle bays are not wide or deep enough to house all the apparatus, requiring outside storage of very expensive equipment. Some of the apparatus carries water and will not be ready to fight fire 6-7 months of the year as it must be drained to avoid freezing. We currently have one bay that requires opening the overhead doors in order to walk from one side to the other because the trucks take up all the space from end to end. It will allow for more bunk room space to house volunteers and staff so that the station can be occupied 24/7 with enough personnel to be effective in emergency response.	\$120,000	NO
City Council	Hornaday Park Property Survey		\$10,000 (split with HART Trails)	YES

Utility CARMA – Fund 256 – Water/Sewer

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works (Water)	Membrane Train Replacement	Membrane train replacement. The City is in the process of replacing old membrane trains as part of the drinking water system. The City has taken the approach of replacing one membrane train per year. This is the third membrane train of five being replaced.	\$99,200	YES
Public Works (Sewer)	WTP Pond Liner Repair	A portion of the pond liner is weathered and needs repair. This has been budgeted in the past. The Public Works Department has been delaying repairs in hopes of purchasing remnants from another project's liner effort in a means to save money by not purchasing new raw material. This repair work is very necessary, but not an emergency yet.	\$25,000	YES
Public Works (Water/ Sewer)	E-104 ¾ ton 4x4 Pick-Up	Existing 2000 Chevrolet K2500 4x4 Pick-up is 25 years old and has exceeded its planned 20-year operational life.	\$65,000 (split 50/50 between Water and Sewer CARMA)	YES

Port Fleet Reserves – Fund 452

Requesting Dept./Div.	Title	Description	Request	Council Approved
Port	Small Skid Steer	A piece of equipment for port maintenance department and port operations. This will include attachments like a post hole auger, scoop bucket, and plow.	\$80,000	NO

Port Reserve – Fund 456

Requesting Dept./Div.	Title	Description	Request	Council Approved
Port	Crane Control Software	The public-access Cranes on the Fish Dock are controlled by software that allows authorized crane users to activate the cranes and charge crane use to their Port & Harbor accounts. This software is a custom solution, and we are no longer able to obtain support for the program from the original team that created it. It is a matter of time before the software fails, and crane access is dramatically restricted to manual activation by City Staff until a replacement can be found. We need to act proactively and start seeking a replacement now.	\$100,000	YES
Port	Replacement Handheld Computers	Two ruggedized handheld computers for taking inventory of boats in the harbor and conducting field reads of electric meters. Harbor officers use computers every day in the field to track moorage activities. IT has recommended a 5-year life cycle for this technology, and the computers currently in use exceed that age. They operate on Windows 10, an operating system that will 'sunset' in October 2025, after which time they will no longer receive security updates.	\$10,000	YES
Port	Repairs to Fish Dock Fendering	The face of the fish dock is protected by wood fendering. Boats rub against this fendering when they are tied up against the dock. Some of the fenders are cracked and broken, and the exposed bolts are actually catching on the lines of vessels tied off at the dock. Replacement fendering should last 40 years.	\$100,000	YES
Port	High Mast Light Inspection and Service	The Harbor's High Mast lights are about 36 years old. In order to be serviced, the lights have to be lowered to the ground and raised back into place. The mechanisms that raise and lower the lights are all currently original hardware. This project allows us to take the pole down and completely rebuild it by replacing all components that wear. The end result will be a completely inspected light pole ready for another 30 years of service. We have nine total High Mast Lights and will complete the refurbishment of two lights as a part of this project.	\$50,000	YES
Port	Replace Roof/Plumbing at Sea Tow Building	This facility is a backup water system and pump house for all the City water customers on the spit. The facility is an essential resource to support fire suppression infrastructure. This is the original roof and needs to be replaced. Plumbing in the rental unit is also original, and it was plumbed with metal fixtures, which have rotted out and are now leaking.	\$35,000	NO
Port	Drainage & Outfall on 30-acre Lot	This project will improve drainage, reduce the number of puddles in the large gravel lots near the harbor master's office, and create approximately 100 new parking spots by making use of the footprint currently occupied by drainage ditches.	\$50,000	NO

Port	Rebuild/ Replace Crane #2	As one of the two 5-ton cranes, crane 2 is an essential workhorse on the fish dock, and it would cost more to repair piecemeal than to do a complete rebuild.	\$200,000	NO
Port	Fishing Hole Campground Drainage Improvement	This facility has no drainage plan and develops significant puddles. We need a dry well to improve drainage in this facility	\$30,000	NO
Port	Removal of Old Infrastructure over Fish Dock	The dry fish pump located at the Fish Dock was installed when the dock was built. That was the best technology at the time, then it was replaced just a few years later by wet fish pump technology. The disused infrastructure needs to be removed. It will allow us to upgrade the potable water lines that go to the vessels and remove bird nesting habitat.	\$67,000	NO
Port	Mariner Park Drainage Improvement	There was no drainage plan designed in any of our facilities. There are some key areas where the water just collects and building up the ground is the only way for us to deal with it. At current elevation, storm surge reaches into Mariner Park. The current slope runs toward the highway; in order to create drainage towards the sea we have to build up elevation with a slope towards the sea. This could be a multi-year project, as there is not enough dredge material in a single year to complete it.	\$50,000	NO
Port	M/V Waters Disposal Fees	The M/V Waters was impounded by the city of Homer on August 12, 2024, for an unpaid, delinquent account status exceeding \$20,500. Additionally, the vessel is in violation of city code and tariff policy for failure to meet the underway seaworthiness and vessel insurance requirements. If the M/V Waters cannot be sold and removed through means of public sale, the harbor will dispose of the vessels.	\$75,000	NO
Port	Campground Picnic Tables and Fire Rings	Purchase of 10 picnic tables and 10 fire rings. Picnic tables and fire rings are essential amenities of campgrounds. Every year, these items require repair and/or replacement due to wear & tear, damage and theft. Picnic tables are constructed of waterproof, heavy-duty, recycled plastic dimensional lumber material. Fire rings are 30" diameter from 16" tall and constructed 3/8" thick steel wall.	\$10,000	NO
Port	Additional Storage Unit	The port & harbor office has outgrown its interior building storage and, in the garage, has the need for additional storage of parking, campground, and groundskeeping equipment. Items include parking lot signage, pay station batteries, lawn mowers, weed whackers, hand tools, snow blowers, sweepers, paint supplies, and rain gear.	\$10,000	NO
Port	Launch Ramp Dry Well	The drainage at the Load & Launch ramp is poor—when everything is flat it's hard to direct water any one direction. Boats coming out of the water drip regularly on the asphalt and wear it out. This dry well will reduce the damage to the asphalt by reducing the length of time that the water is in the area.	\$30,000 (Load & Launch Reserve)	NO

HART Roads – Fund 160

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works	Trackless MT7 Municipal Sidewalk Tractor	New Trackless MT7 - Municipal Sidewalk Tractor with 60-inch snow blower attachment, 60-inch angle broom attachment, sidewalk V-plow attachment, and rear sander attachment. The City has been conducting summer and winter maintenance with a Bobcat - Toolcat. The Toolcat is not designed for use as the City is using it and therefore is prematurely wearing out. The Trackless Municipal Sidewalk Tractor is purpose designed for maintaining Sidewalks and Trails in the fashion the City has been using the Toolcat to do. The City of Anchorage has good experience of operating a fleet of more than 20 Trackless Municipal Sidewalk Tractors.	\$125,000 (split w/HART Trails)	YES

HART Trails – Fund 165

Requesting Dept./Div.	Title	Description	Request	CM Approved
Public Works	Trail Improvements	The intention of this project will be to make needed resurfacing improvements to the Upper Poopdeck Trail, Lower Hornaday Trail, and Calhoun Trail. The proposed work will be similar to improvements done in 2024 to the West Lot Trail, Story Trail, and Lucky Shot Trail.	\$15,000	YES
Public Works	Trackless MT7 Municipal Sidewalk Tractor	New Trackless MT7 - Municipal Sidewalk Tractor with 60-inch snow blower attachment, 60-inch angle broom attachment, sidewalk V-plow attachment, and rear sander attachment. The City has been conducting summer and winter maintenance with a Bobcat - Toolcat. The Toolcat is not designed for use as the City is using it and therefore is prematurely wearing out. The Trackless Municipal Sidewalk Tractor is purpose designed for maintaining Sidewalks and Trails in the fashion the City has been using the Toolcat to do. The City of Anchorage has good experience of operating a fleet of more than 20 Trackless Municipal Sidewalk Tractors.	\$250,000 (\$125,000 split w/HART Roads)	YES
PARCAC	Green Timbers Trail Head, Parking Lot & Connector Trails	This would set aside funds as match for HTA to seek grant funding to construct a parking lot at Green Timbers and trail to connect the Diamond Creek Recreation Area trails on the north side of Sterling Highway to the Diamond Creek State Recreation Area on the south side of the highway via a culvert under the highway at Diamond Creek that the City is working with DOT&PF to include in their Sterling Highway reconstruction. DOT&PF would like to see a financial commitment from the city before agreeing to include design of the culvert underpass in their final construction plans. If the culvert underpass is not constructed by DOT&PF, the funds would be returned to HART Trails. There may also be ways for the city to work with DOT&PF and the construction contractor to reduce the overall costs to the city.	\$250,000	NO
City Council	Hornaday Park Property Survey		\$10,000 (split w/GF CARMA)	YES
City Council	Bay Avenue Trail Easements		\$25,000	YES

<u>Fund</u> <u>Dept A/C</u>	<u>Requests ($\geq \\$5000$) Description</u>	<u>BY</u>	<u>Amount</u>	<u>City Manager</u> <u>Approval</u>	<u>Council</u> <u>Approved</u>
	General Fund - FY27				
152-0382	Patrol Vehicles x 2	Police	160,000		
152-0383	E-171 Bucket Truck	PW	60,000		
152-0383	E-292 V-Plow	PW	15,000		
152-0383	E-172 Loader	PW	565,000		
152-0383	E-275 Snow Blower	PW	150,000		
152-0383	E-284 Heavy Equipment Trailer	PW	100,000		
152-0383	E-120 1/2 ton 4x4 Pick-Up	PW	55,000		
156-0388	Front Entry Sliding Door Replacement	PW	50,000		
156-0388	Airport Airhandler Replacement (pending FY26 CAP funding)	PW	70,000		
156-0388	Airport Seating	PW	60,000		
156-0388	Standby Generator	PW	120,000		
156-0395	Replace Bishops Beach Restroom	PW	500,000		
156-0395	Replace Baycrest Restroom	PW	300,000		
156-0394	Stancil Recorder Replacement	Police	50,000		
	Total General Fund CARMA Requests - FY27		2,255,000	-	-
	Water/Sewer - FY27				
256-0378	Membrane Replacements	PW	206,500	206,500	206,500
256-0379	E-231 Mobile Generator	PW	120,000	120,000	120,000
256-0379	E-230 Mobile Generator (pending FY25 CAP funding)	PW	120,000		
	Total Water and Sewer CARMA Requests - FY27		446,500	326,500	326,500
	Port and Harbor - FY27				
	Total Port Reserves Requests - FY27		-	-	-
	HART-Homer Area Roads & Trails - FY27				
	Total HART Requests - FY27		-	-	-
	Total FY27 Capital Requests Only		2,701,500	326,500	326,500

FY27 Capital Budget Requests

General Fund Fleet CARMA – Fund 152

Requesting Dept./Div.	Title	Description	Request	Council Approved
Police	Patrol Vehicles (x2)	Police Department vehicles are on a ten-year replacement cycle. Replacements are done in coordination with the lead mechanics review and recommendation. We currently anticipate needing to replace two of our patrol vehicles in 2027. Police vehicles are purchased on the state contract negotiated annually with vendors by the Department of Public Safety.	\$160,000	NO
Public Works	E-171 Bucket Truck	Existing 1998 Ford "Bucket Truck" with Altec Boom/Bucket is 27-years old and has exceeded it's 20-yr operational life. This truck is shared between the Public Works Road Division and Building Maintenance Division. The vehicle is having multiple hydraulic issues which could potentially endanger workers by either leaving them stranded in an elevated position or experiencing an unplanned drop in elevation.	\$60,000	NO
Public Works	E-292 V-Plow	Existing 2016 Western 9-foot V-plow is 9-years old and is approaching its planned 10-year operational life. Repair costs exceed the value.	\$15,000	NO
Public Works	E-172 Loader	Existing 2003 John Deere 644H Loader is 22-years old and has exceeded its planned 20-year operational life. The machine has developed numerous corrosion issues due to its many years of use where it has been exposed to calcium chloride/sand mixture.	\$565,000	NO
Public Works	E-275 Snow Blower	Existing 1987 Faire Snow Blower is 38-years old and has exceeded its 20-year planned operational life. Parts are no longer available from the manufacturer. This machine has been the backup snow blower for the last 14-years. The current 2011 LaRue Snow Blower currently functions as the primary snow blower and is also nearing the end of its planned operational life. Once the Faire Snow Blower has been replaced, the 2011 LaRue Snow Blower will step into the back-up position while the new snow blower will take over as Primary.	\$150,000	NO
Public Works	E-284 Heavy Equipment Trailer	Existing 2003 TrailMax Heavy Equipment Trailer is 22 years old and has exceeded its 20-year planned operational life. The trailer frame has been rebuilt once due to corrosion, and the trailer deck has been replaced once due to wear. This is the Cities only Heavy Equipment Trailer.	\$100,000	NO
Public Works	E-120 ½ Ton 4x4 Pick-Up	Existing 1995 Ford F-150 4x4 Pickup is 30 years old and has exceeded its planned 20-year operational life.	\$55,000	NO

General Fund Fleet CARMA – Fund 156

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works	Front Entry Sliding Door Replacement	The existing front entry sliding door is old and subject to routine malfunction or false detection of people. This door is important in providing building security and ADA compliant access. Replacement of this door will improve security and door performance. A reduction of phantom openings of the door may reduce building inefficiency in the winter by retaining the building heat.	\$50,000	NO
Public Works	Airport Air handler Replacement	The existing air handler is beyond its service life. The project will replace the air handling unit, filtration unit and controls. This will substantially increase indoor air quality and efficiency.	\$70,000	NO Possible FY26 CAP Funding
Public Works	Airport Seating	The existing passenger seating has been identified as being deficient and not in compliance with ADA. Project is intended to replace seating with ADA compliant and more modern seating for passengers.	\$60,000	NO
Public Works	Standby Generator	The airport currently has no backup power for the airport terminal. Provision of backup power maintains the facilities operations during power outages.	\$120,000	NO
Public Works	Replace Bishops Beach Restroom	Bishops Beach Park has utilized Porta-John's for several years due to declining condition of the existing outhouses. A recent project was conducted to extend water and sewer to Bishop's Beach to provide water and sewer service to the neighborhood, including Bishops Beach Park, so the future bathroom could be constructed as a conventional bathroom rather than another outhouse.	\$500,000	NO
Public Works	Replace Baycrest Restroom	The City has owned and operated an Outhouse style bathroom facility since the mid-1990's when the City petitioned the State to construct one at the new Baycrest Wayside. This restroom has fallen into significant disrepair with water damaged and rotting walls. The facility has been subject to a lot of misuse which has amplified its premature dilapidation. The new facility will be designed with how the facility is used and treated so cleaning and maintenance is easier, and misuse is less likely to impact its lifespan.	\$300,000	NO
Police	Stancil Recorder Replacement	This device records all of our 911 phone calls, all of the radio channels for police and fire, jail cell intercom conversations, interview room conversations and most inmate telephone conversations. We are legally required to record 911 calls. It is critical to record all of our radio traffic as the calls become time/date stamped by the recorder resulting in a legal recording of the sequence of events during emergency responses. Dispatchers are able to immediately play back recordings at louder volumes to verify critical information they might not have heard for some reason when a call or some radio traffic first came through. The Stancil Recorder is vital to the operations of the Police Department. It should be replaced at its scheduled replacement date, which is FY27.	\$50,000	NO

Utility CARMA – Fund 256 – Water/Sewer

Requesting Dept./Div.	Title	Description	Request	Council Approved
Public Works (Water)	Membrane Replacements	Membrane train replacement. The City is in the process of replacing old membrane trains as part of the drinking water system. The City has taken the approach of replacing one membrane train per year but is purchasing two in the final year. This is the fourth and fifth membrane train of five being replaced.	\$206,500	YES
Public Works (Sewer)	E-231 Mobile Generator	Existing 1990 Onan 80-kW Mobile GenSet is 35-years old and has exceeded its 20-year planned operational life. Parts are difficult to procure due to the generator's age.	\$120,000	YES
Public Works (Sewer)	E-230 Mobile Generator	Existing 1998 Perkins 80-kW Mobile GenSet is 27-years old and has exceeded its 20-year planned operational life. Parts are difficult to procure due to the generator's age.	\$120,000	NO FY25 CAP Funded

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“WHERE THE LAND ENDS AND THE SEA BEGINS”