



# City of Homer

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Office of the City Manager

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## Memorandum

TO: Mayor Castner and Homer City Council  
FROM: Marvin Yoder, Interim City Manager  
DATE: May 21, 2020  
SUBJECT: Backup to Ordinance 20-24

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The City expenses relating to the COVID-19 emergency fall into three categories:

- 1) **The expenses directly authorized in the Emergency Ordinances.** The first ordinance authorized \$50,000 and the second for \$80,000. These funds have been used specifically for supplies, equipment, services, and materials that were required due to the emergency.
- 2) **Personnel costs outside the adopted 2020 City Budget.** These came out of a specific account (COVID-19 Response Account No. 157-0936) separate from our normal budget and included overtime and additional manpower needs. A month ago, FEMA guidance indicated that expenditures already in an approved budget were not eligible. There were some exceptions noted but it was decided to distinguish between the additional funds and the approved funds. Finance Director Walton will provide a breakdown of regular personnel costs in the upcoming supplemental packet.
- 3) **More direction on reassignment of personnel.** The guidance allowed for budgeted personnel costs to be charged to COVID expense if the job was “substantially different” than the job anticipated in the budget. The EOC and Finance requested employees submit FEMA forms to detail out the COVID tasks they are performing; all employees are filling these out if reporting COVID hours including personnel who have been reassigned to different positions.

All of these expenses have been tracked separately and Council will have a full accounting of these expenses. Finance Director Walton is happy to answer any questions Council has on this topic.