



MEMORANDUM

Ordinance 26-25, An Ordinance of the City Council of Homer, Alaska Amending the FY26/27 Operating Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 8, 2026
From: Melissa Jacobsen, City Manager

Background: Homer City Code 3.05.015 (e). directs that the City Council shall provide for a mid-biennium 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.

Discussion: The ordinance amending the mid-year operating budget is scheduled for introduction on May 11, with a public hearing and second reading on May 26. If additional time is needed a second public hearing and final reading can be scheduled for June 8th. The operating budget adjustments reflected in this packet are included in the draft amended budget, except for the Mayor's request that will need to be approved by motion and vote of the Council.

The packet also includes the following support materials:

- A spreadsheet titled FY26/27 Operating Budget Amendments Not Including Personnel Changes
- Copies of departmental budget amendment requests
- A summary list of Mayor and Council budget requests received to date

Personnel-related adjustments and amendments are addressed separately in this memo.

Mayor and Council may modify or remove any items included in the draft mid-biennium budget by motion and vote of the body. In addition, Mayor and Council may propose new operating budget amendments by submitting budget amendment request forms prior to the May 26 meeting. Each proposed amendment will be considered individually by a motion and vote of the body.

Personnel Amendments to FY26 Budget:

- Workers' compensation codes were updated for a handful of employees, which impacted both fiscal years
- Employee list was updated to reflect current staffing, which impacted both fiscal years
- Some departments submitted mid-biennium budget requests for FY26 and are on the separate PDF document detailing operating amendments received from departments

- The draw on fund balance was reduced by \$71,932 to balance the budget for the General Fund. The draw is now \$88,837.

Personnel Amendments to FY27 Budget:

- Workers' compensation codes were updated for a handful of employees, which impacted both fiscal years
- Employee list was updated to reflect current staffing, which impacted both fiscal years
- Some departments submitted mid-biennium budget requests for FY27 and are on the separate PDF document detailing operating amendments received from departments
- 2.1% COLA was added
 - o General Fund: \$190,018
 - o Utility Fund: \$42,242 (Water - \$22,681; Sewer - \$19,560)
 - o Port Fund: \$49,601
- Deputy Fire Chief position has been funded (previously unfunded in FY26 and FY27)
- IT Network Administrator position has been added, and all IT positions are now distributed across all funds (75% General Fund, 5% Utility Fund, 20% Port Fund)
- The draw on fund balance was increased by \$351,291 to balance the budget for the General Fund. The draw is now \$514,281.

Impacts of proposed healthcare w/o adjusting for current fund deficit:

- o General Fund: \$23,806
- o Utility Fund: \$ (Water - \$3,031; Sewer - \$2,477)
- o Port Fund: \$6,529

Impacts of proposed healthcare w/ adjusting for current fund deficit:

- o General Fund: \$284,501
- o Utility Fund: \$ (Water - \$36,137; Sewer - \$29,609)
- o Port Fund: \$78,206

Recommendation: Adopted the ordinance amending the FY26/27 mid-biennium operating budget adjustments.



MEMORANDUM

CC-26-094

Final Report on Microsoft 365 Feasibility Project Authorized by Ordinance 25-10.

Item Type: Informational Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 7, 2026
From: Bill Jirsa, Chief Technology Officer
Through: Melissa Jacobsen, City Manager

Summary

This memorandum serves as the final report on the Office 365 Feasibility Project authorized and funded by Ordinance 25-10 and described in Backup Memorandum CC-25-034. The ordinance reappropriated \$40,000 in State of Alaska Community Assistance Program funds to evaluate next generation office productivity software (replacing MS Office 2016), assess organizational needs, and prepare a recommendation for an affordable and effective long-term solution for the City of Homer's office productivity software.

Based on the findings of the Office 365 Feasibility Project, the IT Department recommends increasing the IT operating budget line item for software by \$20,000 annually to support Microsoft 365 Business Premium for all City staff. The final analysis revealed that security features included in Microsoft 365 are a decisive factor when considering the benefits. Microsoft's identity management services will allow the City to avoid other increases estimated at \$5,000–\$10,000 annually for third-party security tools that would otherwise be required to meet regulatory requirements. This figure, plus some other opportunities for cost offsets, changes the considerations for the return on investment, making the productivity benefits of cloud-based applications more of a secondary factor for the budget, but an important win for the potential improvement to the organization's digital maturity.

Project Description

Consistent with the scope presented to Council at project initiation, the feasibility project included:

- Assessment of office productivity, collaboration, and security needs across City departments
- Deployment of Microsoft 365 services to a pilot group of approximately 20–25 staff
- Evaluation of licensing structures and role-based needs to avoid over-licensing
- Operation of a limited hybrid environment to mitigate migration risk
- Review of financial, security, operational, and adoption impacts
- Preparation of this final recommendation

Findings

1. Cybersecurity and Identity Management

The original project charter was primarily focused on office productivity software. But Microsoft 365 Premium includes cloud-based identity and access management services that help resolve some challenges in cybersecurity policy compliance. The services allow streamlined implementation of things like Multifactor Authentication (MFA) across multiple platforms, and they do so with a more cohesive user experience. Centralizing the identity management services with Microsoft allows the City to avoid an estimated \$5,000–\$10,000 annually in third-party security tools that would otherwise be required to implement comparable identity protections.

2. Productivity, Collaboration, and Digital Maturity

Pilot participants indicated that the cloud-based tools offer tangible benefits, including improved document sharing, cross-department coordination, and workflow automation. These benefits directly support the IT Department's objective of improving organizational *digital maturity*, as described in CC-25-034. While the potential for dramatic transformation was apparent even early in the project, adoption varied by role and department. Training emerged as a critical factor for implementation: key staff members who could benefit from the new tools and features also tend to be the ones with the least available time to devote to learning new tools and exploring their capabilities.

3. Software Consolidation and Cost Offset Opportunities

Microsoft 365 Business Premium includes functionality currently licensed via separate tools by some departments. For instance, the City can begin phasing out standalone Zoom videoconferencing licenses, with estimated savings of \$4,000–\$6,000 annually. Additional consolidation opportunities may be realized over time as departments standardize on shared platforms.

4. On-premise Infrastructure and Long-Term Cost Avoidance

The feasibility project confirmed that email mailboxes hosted in the cloud provide a viable path toward eventual retirement of the City's on-premises Microsoft Exchange server. Doing so would eliminate future capital expenditures associated with hardware upgrades and backup infrastructure and reduce the cybersecurity risk associated with maintaining a high-value, high-vulnerability attack target. Hosting email in the cloud does put more importance on a healthy internet link which is a concern in Alaska; however, our service provider has largely lived up to their commitment to 99.95% availability (or less than 4.5 hours a year of downtime) with only one major outage during business hours in the eight months since initiating the pilot program. The business impact of that downtime was minimal.

Risks Identified at Project Initiation

The risks identified in CC-25-034 were evaluated as follows:

- **Hidden Costs:** While moving to Software-as-a-Service converts software from a capital asset to an operating expense, real-world licensing data from the pilot shows that full deployment can be achieved at a lower net cost than initially feared.
- **Over-licensing:** The pilot confirmed that licensing needs vary by role; however, Microsoft 365 Business Premium provides sufficient value across most staff positions to justify standardization, and the decisive value of identity management relieves pressure to realize a return on investment solely from the benefits of the desktop applications.
- **Adoption and Training:** Pilot participants indicated that training was a limiting factor (despite regular pilot team meetings and the availability of self-paced learning materials). This validates the phased pilot approach to adoption rather than an abrupt organization-wide transition. Still, under-utilization of the licensed tools remains a significant risk. Roll-out to the broader workforce will need to focus on training and integration of new tools into workflow improvement to help mitigate this risk.

Financial Impact

An annual subscription for Microsoft 365 Business Premium for all City staff will create a net increase to the IT Software budget (100-0113-5636) of approximately \$20,000 annually:

Subscription Options	Annual Cost
Microsoft 365 Premium (<i>includes identity management</i>)	\$36,168
Microsoft Office Apps for Business (<i>current expense, most basic office needs only</i>)	\$13,826
Difference:	\$22,342

This difference represents the additional net cost *before* accounting for avoided expenses for third-party security tools (that have not yet been purchased) and before any savings from other tools like videoconferencing that can potentially be phased out in the coming year (which we believe could bring the actual impact below \$20,000).

Conclusion and Recommendation

The feasibility project authorized by Ordinance 25-10 achieved its intended purpose: enable a risk-managed evaluation of next-generation office productivity software and produce an informed recommendation for the City's future needs. The IT Department recommends proceeding with organization-wide adoption of Microsoft 365 Business Premium and adjusting the IT operating budget accordingly.

FY26/27 Operating Budget Amendments
Not Including Personnel Changes

FUND 100 - GENERAL FUND										
DEPT 0102 - CITY ELECTIONS										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5107	Overtime - Part Time	1,200	-	(1,200)	-100%	1,200	-	(1,200)	-100%	Part-time elections staff unlikely to result in overtime
DEPT 0112 - ECONOMIC DEVELOPMENT										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5107	Overtime - Part Time	1,000	1,000	-	0%	1,000	500	(500)	-50%	Decrease to offset increase in training budget
5603	Employee Training	6,000	6,000	-	0%	6,000	6,500	500	8%	Increase in training budget
DEPT 0113 - INFORMATION TECHNOLOGY										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5635	Software	51,000	51,000	-	0%	51,000	71,000	20,000	39%	Upgrade entire staff to Microsoft 365 Premium subscription (annually recurring)
DEPT 0130 - PLANNING & ZONING										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5206	Food and Staples	2,500	2,500	-	0%	2,500	1,000	(1,500)	-60%	Not utilized by Planning Commission or for public meetings
5216	Postage/Freight	150	150	-	0%	150	450	300	200%	Increased postage due to more certified letters
5252	Credit Card Expenses	500	500	-	0%	600	1,100	500	83%	Increase employee training
DEPT 0145 - LIBRARY										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5201	Office Supplies	9,000	7,000	(2,000)	-22%	7,000	7,000	-	0%	Decrease to offset increase in software budget
5214	Rents & Leases	4,000	4,000	-	0%	2,000	4,000	2,000	100%	Increase to cover transition from purchased to leased printers
5227	Advertising	500	500	-	0%	-	500	500		Increase to cover celebrations for library's 20th anniversary in the current building
5250	Camera Area Network	-	900	900		-	900	900		New annual expense
5635	Software	15,000	17,000	2,000	13%	13,000	17,000	4,000	31%	Increase to reflect actual software costs
DEPT 0160 - POLICE ADMINISTRATION										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5210	Professional Services	16,000	16,000	-	0%	16,000	18,000	2,000	13%	Increase to reflect actual costs
5216	Postage/Freight	350	350	-	0%	350	1,050	700	200%	Increase to reflect actual costs
5231	Tools and Minor Equipment	17,000	17,000	-	0%	17,500	37,500	20,000	114%	Increase for body worn cameras (annually recurring)
DEPT 0170 - PUBLIC WORKS ADMINISTRATION										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5990	Transfers To	71,380	71,380	-	0%	71,380	146,466	75,086	105%	Annual payment for Dump Truck (ORD 26-13)

FY26/27 Operating Budget Amendments
Not Including Personnel Changes

FUND 200 - UTILITY FUND										
DEPT 0405 - WATER RESERVOIR										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5210	Professional Services	15,000	15,000	-	0%	5,000	20,000	15,000	300%	Dam Hydraulics and Hydrology Study (for DNR Permit Compliance)
FUND 400 - PORT AND HARBOR ENTERPRISE FUND										
DEPT 0600 - ADMINISTRATION										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5209	Building & Grounds maintenance	10,000	15,000	5,000	50%	10,000	10,000	-	0%	Increased to reflect actual cost
5213	Survey and Appraisal	12,500	18,500	6,000	48%	12,500	12,500	-	0%	Seven properties due for appraisal for \$2,500 each
5635	Software	4,000	9,000	5,000	125%	4,000	8,000	4,000	100%	Increased to reflect actual cost
DEPT 0601 - HARBOR										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5209	Building & Grounds maintenance	4,250	6,250	2,000	47%	4,250	6,250	2,000	47%	Increased to reflect actual cost
5210	Professional Services	4,625	8,125	3,500	76%	4,625	8,125	3,500	76%	Increased to cover rising costs of service
5218	Water	82,390	97,390	15,000	18%	86,629	95,327	8,698	10%	Leaks in the potable water system; staff divers investigating in hopes of reducing costs
5219	Sewer	6,204	9,204	3,000	48%	4,325	4,325	-	0%	Increased to reflect actual cost
5231	Tools and Minor Equipment	3,700	10,700	7,000	189%	3,700	3,700	-	0%	Increased to reflect actual cost
DEPT 0603 - FISH DOCK										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5250	Camera Area Network	4,000	8,000	4,000	100%	4,000	8,000	4,000	100%	Increased to cover the replacement costs of several fish dock cameras that have reached end of service life
5603	Employee Training	6,000	11,000	5,000	83%	6,000	11,000	5,000	83%	Increase for additional training necessary to get new staff certified
DEPT 0604 - DEEP WATER DOCK										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5218	Water	6,330	13,330	7,000	111%	6,963	13,963	7,000	101%	Increased to reflect actual cost
5250	Camera Area Network	4,000	7,000	3,000	75%	4,000	7,000	3,000	75%	Increase for rising costs of this equipment
DEPT 0608 - CAMPING										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5209	Building & Grounds Maintenance	5,000	30,000	25,000	500%	5,000	30,000	25,000	500%	Increased to cover the costs of Porta Potties
DEPT 0611 - HARBOR MAINTENANCE										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5202	Operating Supplies	10,000	15,000	5,000	50%	10,000	15,000	5,000	50%	Increased to reflect actual cost
5209	Building & Grounds maintenance	12,000	15,000	3,000	25%	12,000	16,000	4,000	33%	Increased to meet the average spending on this expenditure line
5231	Tools and Minor Equipment	5,000	7,000	2,000	40%	5,000	7,000	2,000	40%	Increased to reflect actual cost
DEPT 0615 - LOAD AND LAUNCH RAMP										
A/C NUMBER	EXPENSE DESCRIPTION	FY26 ADOPTED BUDGET	FY26 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	FY27 ADOPTED BUDGET	FY27 AMENDED BUDGET	PROPOSED AMENDMENTS \$	PROPOSED AMENDMENTS %	NOTES
5252	Credit Card Expenses	6,000	8,000	2,000	33%	6,000	8,000	2,000	33%	Increased to reflect actual cost

	FY26		FY27
General Fund	(300)	General Fund	123,286
Utility Fund	-	Utility Fund	15,000
Enterprise Fund	102,500	Enterprise Fund	75,198
Total Proposed Amendments	\$ 102,200	Total Proposed Amendments	\$ 213,484

City of Homer
FY26/27 Mid-Biennium Operating Requests

<u>Fund</u> <u>Dept A/C</u>	<u>Requests Description</u>	<u>BY</u>	<u>Amount</u>	<u>City</u> <u>Manager</u> <u>Approval</u>	<u>Council</u> <u>Approved</u>
	Personnel/Operating Budget Requests - FY26				
100-0151	Overtime - Fire Services (FY26)	Fire	45,000	-	
100-0152	Overtime - EMT Services (FY26)	Fire	45,000	-	
400-xxxx	Seasonal Janitor - Harbor x 2 (FY26)	PW/Port	10,300	10,300	
	Total Personnel/Operating Budget Requests - FY26		100,300	10,300	-
	Personnel/Operating Budget Requests - FY27				
100-xxxx	Firefighter/EMT x 2 (FY27)	Fire	260,000	-	
100-0151	Overtime - Fire Services (FY27)	Fire	45,000	-	
100-0152	Overtime - EMT Services (FY27)	Fire	45,000	-	
400-xxxx	Seasonal Janitor - Harbor x 2 (FY27)	PW/Port	31,200	31,200	
	Total Personnel/Operating Budget Requests - FY27		381,200	31,200	-
	Total Personnel/Operating Budget Requests (FY26/27)		481,500	41,500	-

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY26 BUDGET**

Requesting Department Fire Date 1/9/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input checked="" type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____	Request Title _____ Fund Name: _____ Account Name: <u>Overtime - Fire Services</u> Account # <u>100-01515105</u> Estimated Cost: <u>\$45,000</u>

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.
 Last year, the department's actual overtime costs were approximately \$60,000. The current budgeted amount for overtime in the fire service account is approximately \$14,000, which does not reflect how much overtime is realistically needed. The current overtime budget amount was established previously and does not fully reflect the level of overtime historically required to support ongoing operations. As a result, the current figure is significantly below what we have historically spent.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?
 Overtime is used to maintain service levels, cover staffing gaps, respond to unexpected needs, and ensure required training and coverage are met. Budgeting overtime too low makes it difficult to manage expenses accurately and it increases the likelihood of needing budget adjustments later in the year. This request will better reflect the actual usage and will provide a more realistic and transparent budget to avoid future shortfalls.

Priority of Need: This budget request item ranks # 1 of the department's 3 budget requests.

Requestor's Name: Daniel Jager Dept Head Approval Daniel Jager
Date 1/9/2026

City Manager Recommendation: Approved Denied Amended *D. Jager*

Comments: Awaiting updated work agreement + volunteer incentive plan

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY27 BUDGET**

Requesting Department Fire Date 1/9/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title _____ Fund Name: _____ Account Name: <u>Overtime - EMS Services</u> Account # <u>100-01525105</u> Estimated Cost: <u>\$45,000</u>	<input checked="" type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE)		
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost _____		

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.
 Last year, the department's actual overtime costs were approximately \$60,000. The current budgeted amount for overtime in the fire service account is approximately \$14,000, which does not reflect how much overtime is realistically needed. The current overtime budget amount was established previously and does not fully reflect the level of overtime historically required to support ongoing operations. As a result, the current figure is significantly below what we have historically spent.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?
 Overtime is used to maintain service levels, cover staffing gaps, respond to unexpected needs, and ensure required training and coverage are met. Budgeting overtime too low makes it difficult to manage expenses accurately and it increases the likelihood of needing budget adjustments later in the year. This request will better reflect the actual usage and will provide a more realistic and transparent budget to avoid future shortfalls.

Priority of Need: This budget request item ranks # of the department's budget requests.
 Requestor's Name: Daniel Jager Dept Head Approval Daniel Jager
 Date 1/9/2026

City Manager Recommendation: Approved Denied Amended *WJager*

Comments: Awaiting updated work agreement + volunteer incentive plan

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY26 BUDGET**

Requesting Department Public Works (on behalf of Port and Harbor)

Date 1/9/2026

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Janitor</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Seasonal Janitor for Harbor</u> Fund Name: _____ Account Name: _____ Account # <u>400 0600</u> Estimated Cost: <u>\$5,150</u>
(FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____	

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Requesting two full-time seasonal janitorial positions to provide daytime janitorial services to the restrooms on the Homer Spit during the summer. The two positions are intended to provide bathroom cleaning twice per day for each bathroom 7 days per week during the busy season. The two positions shifts will be staggered to provide coverage 7 days per week.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: _____ Dept Head Approval *M. J. ...*
 Date 5/5/26

City Manager Recommendation: Approved Denied Amended

Comments:

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY27 BUDGET**

Requesting Department Public Works (on behalf of Port and Harbor)

Date 1/9/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title <u>Janitor</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Seasonal Janitor for Harbor</u> Fund Name: _____ Account Name: _____ Account # <u>400-0600</u> Estimated Cost: <u>\$15,600</u>	<input type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE)		
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost _____		

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Requesting two full-time seasonal janitorial positions to provide daytime janitorial services to the restrooms on the Homer Spit during the summer. The two positions are intended to provide bathroom cleaning twice per day for each bathroom 7 days per week during the busy season. The two positions shifts will be staggered to provide coverage 7 days per week.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: _____

Dept Head Approval [Signature]
Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY27 BUDGET**

Requesting Department Fire

Date 1/9/2026

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>(2) Firefighter/EMT</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title _____ Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: _____	<input type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE)		
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost _____		

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This request seeks approval to add two additional Firefighter/EMT positions to the Homer Volunteer Fire Department staffing plan to meet current workload and service demands. HVFD continues to experience increased operational demands, including consistently increasing annual call volume, expanded service expectations, and mandatory training requirements. Current staffing levels limit the department's ability to consistently maintain adequate coverage, manage peak workload periods, and ensure personal safety while meeting response expectations. These positions are intended to stabilize daily operations and ensure the department can continue providing reliable service as community needs evolve.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

This investment supports operational stability while minimizing long-term costs associated with overtime, burnout, and service disruption. The department will continue to prioritize cost control, responsible scheduling, and efficient resource management. Adding these two positions is a practical and fiscally responsible step to address current workload demands, protect personnel safety, and maintain consistent emergency response for the City of Homer.

Priority of Need: This budget request item ranks # 2 of the department's 2 budget requests.

Requestor's Name: Daniel Jager

Dept Head Approval Daniel Jager

Date 1/9/2026

City Manager

Recommendation: Approved Denied Amended

M. J. Jager 5/5/26

Comments:

Awaiting updated work agreement + volunteer incentive plan

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST**

FY26 BUDGET

Requesting Department Public Works (on behalf of Port and Harbor)

Date 1/9/2026

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Janitor</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____	<input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Seasonal Janitor for Harbor</u> Fund Name: _____ Account Name: _____ Account # <u>400-0600</u> Estimated Cost: <u>\$5,150</u>
---	--

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Requesting two full-time seasonal janitorial positions to provide daytime janitorial services to the restrooms on the Homer Spit during the summer. The two positions are intended to provide bathroom cleaning twice per day for each bathroom 7 days per week during the busy season. The two positions shifts will be staggered to provide coverage 7 days per week.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: _____ Dept Head Approval _____

Date _____

City Manager Recommendation: Approved Denied Amended

M. J. [Signature] 5/5/26

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
FY27 BUDGET**

Requesting Department Public Works (on behalf of Port and Harbor)

Date 1/9/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title <u>Janitor</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Seasonal Janitor for Harbor</u> Fund Name: _____ Account Name: _____ Account # <u>400-0600</u> Estimated Cost: <u>\$15,600</u>	<input type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE)		
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost _____		

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Requesting two full-time seasonal janitorial positions to provide daytime janitorial services to the restrooms on the Homer Spit during the summer. The two positions are intended to provide bathroom cleaning twice per day for each bathroom 7 days per week during the busy season. The two positions shifts will be staggered to provide coverage 7 days per week.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: _____ Dept Head Approval _____

Date _____

City Manager

Recommendation: Approved Denied Amended

M. J. ... 5/5/26

Comments:

City Council/Boards & Commissions Operating Mid-Biennium Budget Amendments - FY27

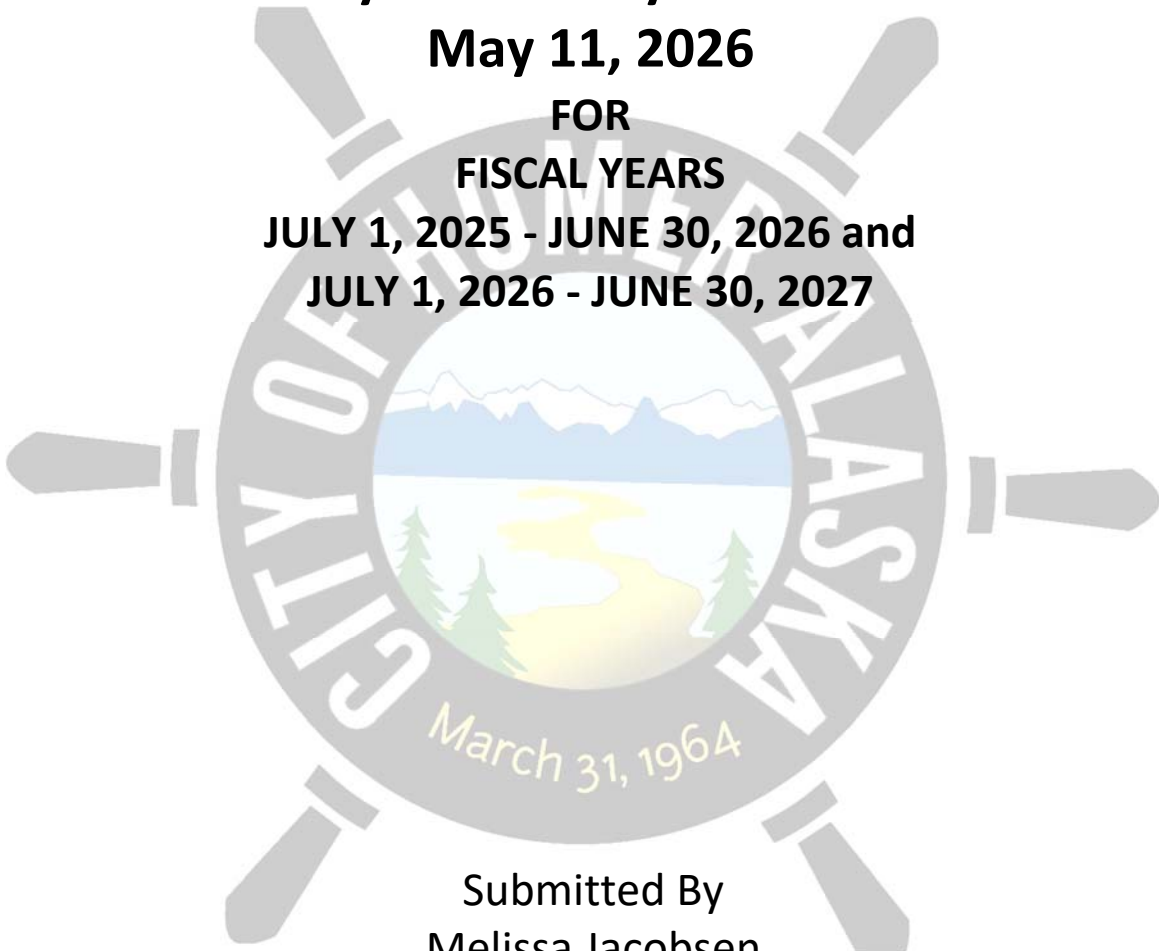
FY27

Request Name	Sponsor	Amount	Funding Source	Status
KBBF Funding - Council Meetings/Clerk's Calendar	Lord	\$ 12,000		

CITY OF HOMER

**AMENDED BIENNIAL
OPERATING BUDGET
By Homer City Council
May 11, 2026**

**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
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 Budget	
		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 Budget	
		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	-	-	-	88,837	514,281	514,281	0.0%
	Total Operating Transfers	1,003,561	955,385	1,568,082	1,395,225	1,854,214	286,132	18.2%
	Grand Total	15,485,257	16,053,230	16,534,397	16,734,441	17,658,112	1,123,715	6.8%
	Grand Total (Adj) ***	15,317,571	15,870,112	16,534,397	16,734,441	17,658,112	1,123,715	6.8%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	5,657,121	5,753,619	6,670,229	6,561,270	6,862,378	192,149	2.9%
5102	Fringe Benefits	3,483,891	3,433,619	3,389,273	3,459,015	3,915,437	526,164	15.5%
5103	Part-time Wages	369,250	287,808	394,357	355,169	365,727	(28,630)	-7.3%
5104	Part-time Benefits	100,564	167,546	136,608	128,160	149,271	12,663	9.3%
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	9,088	8,588	(2,563)	-23.0%
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	10,920,618	11,710,682	708,971	6.4%
Maintenance and Operations								
5201	Office Supplies	44,141	45,402	47,950	43,050	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	41,100	(3,100)	-7.0%
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	971,165	(22,885)	-2.3%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5213	Survey and Appraisal	20	4,350	13,000	7,000	7,000	(6,000)	-46.2%
5214	Rents & Leases	94,413	123,939	196,658	175,373	175,873	(20,785)	-10.6%
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	15,150	450	3.1%
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	30,650	(13,250)	-30.2%
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	148,900	7,455	5.3%
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	-	-	-	17,900	17,900	17,900	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	3,450	1,100	46.8%
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						Difference Between	
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	FY27 & FY25		
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	Budget		
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	\$	%	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%	
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%	
5601	Uniform	38,387	58,863	67,900	56,400	61,400	(6,500)	-9.6%	
5602	Safety Equipment	25,340	34,489	39,950	33,450	33,450	(6,500)	-16.3%	
5603	Employee Training	110,778	215,259	309,510	220,050	221,700	(87,810)	-28.4%	
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	109,500	131,400	60,900	86.4%	
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%	
	Homer Marine Trades Association					8,000			
	Total Maintenance and Operations	4,154,156	4,584,654	5,337,558	5,277,804	5,424,139	86,581	1.6%	
	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	301,972	285,219	1702.6%	
	Total Transfers	1,278,896	412,226	195,128	536,018	523,292	328,164	168.2%	
	Total	15,862,445	15,424,760	16,534,397	16,734,441	17,658,112	1,123,715	6.8%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND									
ADMIN 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	717,474	729,880	(113,716)	-13.5%	
5102	Fringe Benefits	405,406	389,350	396,118	352,849	386,664	(9,454)	-2.4%	
5103	Part-time Wages	53,648	28,015	75,464	47,527	49,817	(25,647)	-34.0%	
5104	Part-time Benefits	6,901	41,170	20,822	22,310	26,517	5,695	27.3%	
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)	-100.0%	
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	1,154,157	1,206,889	(145,660)	-10.8%	
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	1,424,991	1,483,270	(190,756)	-11.4%	

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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	243,357	256,881	275,525	201,992	198,395	(77,130)	-28.0%
5102	Fringe Benefits	136,332	138,498	130,936	116,229	127,204	(3,733)	-2.9%
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	331,326	338,704	(80,863)	-19.3%
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	383,866	391,502	(85,596)	-17.9%

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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	175	125	1,000	2,060	2,104	1,104	110.4%
5104	Part-time Benefits	2,626	0	165	169	172	7	4.3%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	2,625	-	1,200	-	-	(1,200)	-100.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	5,426	125	2,365	2,229	2,276	(89)	-3.8%
Maintenance and Operations								
5201	Office Supplies	222	150	300	300	300	-	0.0%
5206	Food and Staples	63	-	250	250	250	-	0.0%
5208	Equipment Maintenance	600	600	1,175	1,200	1,200	25	2.1%
5210	Professional Services	-	4,600	5,000	5,000	5,000	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	1,141	772	750	750	750	-	0.0%
5238	Printing and Binding	2,435	3,577	6,700	7,000	6,700	-	0.0%
	Total Maintenance and Operations	4,462	9,699	14,175	14,500	14,200	25	0.2%
	Total	9,887	9,824	16,540	16,729	16,476	(64)	-0.4%

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	216,355	(56,258)	-20.6%
5102	Fringe Benefits	167,908	144,739	122,401	92,138	98,572	(23,829)	-19.5%
5103	Part-time Wages	37,303	-	74,464	45,466	47,713	(26,751)	-35.9%
5104	Part-time Benefits	2,990	19,380	20,657	22,141	26,345	5,687	27.5%
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	389,890	(101,136)	-20.6%
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	2,000	(10,000)	-83.3%
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	87,384	(48,065)	-35.5%
	Total	605,239	554,261	626,476	465,290	477,274	(149,202)	-23.8%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0111 - PERSONNEL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	113,677	120,358	136,448	136,448	139,314	2,865	2.1%
5102	Fringe Benefits	55,038	56,452	56,578	58,798	63,666	7,088	12.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,023	3,470	-	-	-	-	0.0%
	Total Salaries and Benefits	171,738	180,280	193,026	195,246	202,979	9,953	5.2%
Maintenance and Operations								
5201	Office Supplies	1,265	1,106	1,000	1,000	1,000	-	0.0%
5210	Professional Services	7,106	14,057	16,400	15,500	15,500	(900)	-5.5%
5215	Communications	95	191	250	250	250	-	0.0%
5216	Freight and Postage	26	-	-	-	-	-	0.0%
5223	Liability Insurance	309	565	1,269	1,273	1,401	131	10.3%
5227	Advertising	1,097	743	5,000	3,500	3,500	(1,500)	-30.0%
5229	Periodicals	-	-	350	350	350	-	0.0%
5231	Tools and Equipment	1,185	2,310	1,500	1,500	1,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	244	475	550	550	550	-	0.0%
5236	Transportation	5,608	-	-	-	-	-	0.0%
5237	Subsistence	1,641	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5603	Employee Training	8,972	15,417	13,000	9,000	9,000	(4,000)	-30.8%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5635	Software	-	108	-	100	100	100	0.0%
	Total Maintenance and Operations	51,578	55,966	66,569	58,273	58,401	(8,169)	-12.3%
	Total	223,316	236,247	259,595	253,519	261,380	1,785	0.7%

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	175,816	16,807	10.6%
5102	Fringe Benefits	46,128	49,661	86,203	85,684	97,223	11,020	12.8%
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	249,728	273,039	26,475	10.7%
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	305,587	328,638	34,320	11.7%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	369,499	320,325	388,709	402,564	422,512	33,803	8.7%
5102	Fringe Benefits	192,429	174,140	182,351	195,190	215,701	33,350	18.3%
5103	Part-time Wages	15,445	-	50,256	38,971	39,790	(10,467)	-20.8%
5104	Part-time Benefits	1,231	19,380	22,358	21,609	25,696	3,338	14.9%
5105	Overtime	-	201	2,500	1,500	1,500	(1,000)	-40.0%
5107	Part-time Overtime	41	-	-	1,000	500	500	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	705,699	59,524	9.2%
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	2,000	(1,000)	-33.3%
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	600	300	100.0%
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	1,100	1,100	0.0%
5603	Employee Training	2,932	16,506	17,000	15,500	16,000	(1,000)	-5.9%
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	91,440	88	0.1%
Total		633,974	572,978	737,527	749,998	797,139	59,612	8.1%

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	124,657	168,642	128,229	130,606	136,016	7,788	6.1%
5102	Fringe Benefits	56,775	90,146	54,991	57,842	62,690	7,699	14.0%
5103	Part-time Wages	-	-	50,256	38,971	39,790	(10,467)	-20.8%
5104	Part-time Benefits	-	-	22,358	21,609	25,696	3,338	14.9%
5105	Overtime	-	-	1,000	-	-	(1,000)	-100.0%
5107	Part-time Overtime	-	-	-	1,000	500	500	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	264,692	7,858	3.1%
Maintenance and Operations								
5201	Office Supplies	-	825	1,500	1,500	1,500	-	0.0%
5206	Food and Staples	-	360	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	5,135	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	4,350	5,000	5,000	5,000	-	0.0%
5215	Communications	-	383	700	700	700	-	0.0%
5216	Freight and Postage	-	13	150	150	150	-	0.0%
5223	Liability Insurance	-	735	1,662	1,667	1,834	172	10.3%
5227	Advertising	-	715	1,000	1,000	1,000	-	0.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	61	500	500	500	-	0.0%
5233	Computer Related Items	-	112	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	-	1,079	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	500	500	(500)	-50.0%
5603	Employee Training	-	8,473	7,000	6,000	6,500	(500)	-7.1%
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	34,384	(28)	-0.1%
	Total	184,747	286,034	291,246	283,746	299,076	7,830	2.7%

City of Homer
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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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	244,843	151,683	260,481	271,957	286,496	26,015	10.0%
5102	Fringe Benefits	135,654	83,994	127,360	137,348	153,011	25,650	20.1%
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	441,007	51,666	13.3%
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	1,000	(1,000)	-50.0%
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	450	300	200.0%
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	1,100	1,100	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	57,057	116	0.2%
	Total	449,227	286,944	446,281	466,252	498,063	51,782	11.6%

City of Homer
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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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	205,282	271,842	299,278	309,158	311,411	12,134	4.1%
5102	Fringe Benefits	129,762	141,848	138,934	148,576	160,698	21,764	15.7%
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	477,109	33,898	7.6%
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	71,000	46,000	184.0%
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	385,600	98,697	34.4%
	Total	526,260	677,676	730,115	827,962	862,710	132,594	18.2%

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FUND 100 - GENERAL FUND								
DEPT 0120 - FINANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	497,007	407,756	549,621	542,607	560,102	10,481	1.9%
5102	Fringe Benefits	289,501	232,127	252,997	263,064	290,412	37,416	14.8%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,563	7,574	13,000	13,000	13,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	2,276	120	-	-	-	-	0.0%
5112	PERS Relief	13,553	11,973	-	-	-	-	0.0%
	Total Salaries and Benefits	814,898	659,549	815,618	818,671	863,515	47,897	5.9%
Maintenance and Operations								
5201	Office Supplies	9,478	4,899	6,000	6,000	6,000	-	0.0%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	199	-	500	500	500	0.0%
5210	Professional Services	49,917	53,855	90,000	70,000	70,000	(20,000)	-22.2%
5215	Communications	1,682	2,520	1,200	2,700	2,700	1,500	125.0%
5223	Liability Insurance	1,320	2,135	4,832	4,847	5,332	500	10.3%
5231	Tools and Equipment	2,791	-	-	-	-	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	665	110	2,000	1,000	1,000	(1,000)	-50.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	163	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	1,000	1,000	-	0.0%
5254	Over and Short	10	-	-	-	-	-	0.0%
5603	Employee Training	1,765	7,454	28,000	15,000	15,000	(13,000)	-46.4%
5635	Software	60	434	200	1,000	1,000	800	400.0%
	Total Maintenance and Operations	67,688	71,770	133,232	102,047	102,532	(30,700)	-23.0%
	Total	882,587	731,320	948,850	920,718	966,047	17,197	1.8%

City of Homer
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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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	382,755	397,385	424,929	443,664	460,886	35,957	8.5%
5102	Fringe Benefits	230,733	234,803	225,461	244,436	273,754	48,293	21.4%
5103	Part-time Wages	89,734	85,421	116,823	111,805	115,960	(863)	-0.7%
5104	Part-time Benefits	66,680	65,953	58,161	64,410	76,810	18,649	32.1%
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	865,315	928,410	102,037	12.3%
Maintenance and Operations								
5201	Office Supplies	8,307	7,436	9,000	7,000	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	4,000	(2,000)	-33.3%
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	500	(500)	-50.0%
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%
5250	Camera Area Network	-	-	-	900	900	900	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	17,000	17,000	(2,500)	-12.8%
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	271,971	267,108	(32,769)	-10.9%
	Total	1,024,664	1,052,271	1,126,251	1,137,286	1,195,518	69,267	6.2%

City of Homer
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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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	8,100	10,950	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	644	868	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	8,744	11,818	14,056	14,056	14,056	-	0.0%
Maintenance and Operations								
5201	Office Supplies	-	10,795	500	500	500	-	0.0%
5206	Food and Staples	1,027	1,907	3,300	4,000	4,000	700	21.2%
5210	Professional Services	4,126	583	24,200	24,200	24,200	-	0.0%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5215	Communications	-	-	-	-	-	-	0.0%
5223	Liability Insurance	654	1,064	2,299	2,306	2,537	238	10.3%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	3,513	2,411	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	6,714	6,531	6,770	6,770	6,770	-	0.0%
5236	Transportation	4,256	-	-	-	-	-	0.0%
5237	Subsistence	6,963	-	-	-	-	-	0.0%
5248	Lobbying	21,000	21,716	51,000	51,000	51,000	-	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	1,775	13,446	18,200	13,200	13,200	(5,000)	-27.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
	Total Maintenance and Operations	338,613	458,081	434,411	441,982	455,263	20,853	4.8%
Transfers								
5990	Transfers To	102,561	113,366	16,752	134,384	155,505	138,753	828.3%
	Total Transfers	102,561	113,366	16,752	134,384	155,505	138,753	828.3%
	Total	449,918	583,265	465,219	590,422	624,825	159,606	34.3%

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 - 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	-	-	-	-	-	-	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%
	Total	121,128	134,072	147,647	128,459	132,275	(15,372)	-10.4%

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0114 - HERC BUILDING								
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	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	<u>43,087</u>	<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>43,888</u>	<u>1,085</u>	2.5%
	Total	<u>43,087</u>	<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>43,888</u>	<u>1,085</u>	2.5%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,541	51,633	50,593	51,931	54,448	3,855	7.6%
5102	Fringe Benefits	50,068	33,314	29,597	31,813	35,684	6,087	20.6%
5103	Part-time Wages	6,261	11,753	19,226	19,649	20,062	836	4.3%
5104	Part-time Benefits	759	1,377	2,269	2,319	2,368	99	4.3%
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	110,447	117,296	9,592	8.9%
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%
	Total	286,791	240,442	239,580	242,113	254,351	14,771	6.2%

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0350 - NON-DEPARTMENTAL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<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%
	Homer Marine Trades Association					8,000		
	<u>Total Maintenance and Operations</u>	104,000	189,000	191,000	197,000	205,000	14,000	7.3%
<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	205,000	14,000	7.3%

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	
		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%

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	745,033	887,515	40,498	4.8%	
5102	Fringe Benefits	401,061	447,057	462,257	426,245	535,567	73,310	15.9%	
5103	Part-time Wages	42,756	43,361	56,976	58,229	59,452	2,476	4.3%	
5104	Part-time Benefits	5,602	5,805	7,728	7,898	8,064	336	4.3%	
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	1,284,069	1,537,262	116,620	8.2%	
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	1,707,762	1,983,509	10,447	0.5%	

City of Homer
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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	145,784	205,223	(42,649)	-17.2%
5102	Fringe Benefits	137,237	133,796	132,927	77,189	118,592	(14,335)	-10.8%
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	237,043	337,885	(56,983)	-14.4%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	4,449	6,244	5,500	4,500	5,000	(500)	-9.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	668	1,143	3,000	2,000	2,250	(750)	-25.0%
5208	Equipment Maintenance	198	6,735	10,500	7,000	7,500	(3,000)	-28.6%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	35,760	54,346	103,750	60,000	65,000	(38,750)	-37.3%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	3,290	10,979	11,000	6,000	6,000	(5,000)	-45.5%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	675	300	1,250	750	750	(500)	-40.0%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,242	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	7,014	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
5603	Employee Training	203	18,356	23,000	15,000	15,000	(8,000)	-34.8%
5604	Public Education	54	1,222	750	750	750	-	0.0%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
	Total Maintenance and Operations	213,138	316,843	362,154	287,943	309,997	(52,157)	-14.4%
	Total	600,418	691,960	757,023	524,986	647,882	(109,141)	-14.4%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	194,490	215,847	298,217	299,624	360,982	62,765	21.0%
5102	Fringe Benefits	125,193	154,214	164,183	174,528	220,029	55,847	34.0%
5103	Part-time Wages	21,378	21,664	28,488	29,114	29,726	1,238	4.3%
5104	Part-time Benefits	2,801	2,869	3,864	3,949	4,032	168	4.3%
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%
	Total Salaries and Benefits	378,224	452,491	511,049	523,513	631,067	120,018	23.5%
Maintenance and Operations								
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%
	Total Maintenance and Operations	88,812	94,075	121,895	92,000	92,000	(29,895)	-24.5%
	Total	467,036	546,565	632,944	615,513	723,067	90,123	14.2%

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	227,503	214,147	300,929	299,624	321,310	20,381	6.8%	
5102	Fringe Benefits	138,631	159,047	165,147	174,528	196,945	31,797	19.3%	
5103	Part-time Wages	21,378	21,598	28,488	29,114	29,726	1,238	4.3%	
5104	Part-time Benefits	2,801	2,736	3,864	3,949	4,032	168	4.3%	
5105	Overtime	33,130	48,940	14,447	14,447	14,447	-	0.0%	
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,932	7,584	-	-	-	-	0.0%	
	Total Salaries and Benefits	432,813	454,932	514,725	523,513	568,310	53,585	10.4%	
Maintenance and Operations									
5202	Operating Supplies	24,135	31,207	32,760	25,000	25,000	(7,760)	-23.7%	
5210	Professional Services	4,271	676	4,500	3,000	3,000	(1,500)	-33.3%	
5231	Tools and Equipment	5,496	7,626	7,500	5,000	5,000	(2,500)	-33.3%	
5235	Membership Dues	50	139	250	250	250	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5237	Subsistence	258	-	-	-	-	-	0.0%	
5601	Uniform	117	-	-	-	-	-	0.0%	
5602	Safety Equipment	623	1,696	3,000	2,500	2,500	(500)	-16.7%	
5603	Employee Training	7,894	15,147	19,360	7,500	8,000	(11,360)	-58.7%	
5604	Public Education	129	693	1,000	500	500	(500)	-50.0%	
	Total Maintenance and Operations	42,972	57,184	68,370	43,750	44,250	(24,120)	-35.3%	
	Total	475,785	512,117	583,095	567,263	612,560	29,465	5.1%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
POLICE COMBINED EXPENDITURES								
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	1,825,313	1,845,133	2,109,135	2,157,844	2,189,080	79,945	3.8%
5102	Fringe Benefits	1,180,105	1,147,957	1,060,979	1,113,732	1,251,811	190,832	18.0%
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	3,536,420	3,705,734	270,776	7.9%
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	393,000	47,000	13.6%
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	2,850	200	7.5%
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	68,500	28,500	71.3%
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	1,106,991	125,009	12.7%
Transfers								
5990	Transfers To	-	-	-	-	-	-	0.0%
	Total Transfers	-	-	-	-	-	-	0.0%
	Total	4,441,606	4,406,869	4,416,940	4,582,022	4,812,725	395,785	9.0%

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	115,793	(18,466)	-13.8%	
5102	Fringe Benefits	36,579	36,289	45,812	35,471	60,194	14,382	31.4%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	5,281	4,057	2,256	2,256	2,256	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,199	3,552	-	-	-	-	0.0%	
	Total Salaries and Benefits	160,044	163,042	182,327	172,256	178,243	(4,084)	-2.2%	
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	18,000	2,000	12.5%	
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	1,050	700	200.0%	
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	37,500	20,500	120.6%	
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	461,673	62,325	15.6%	
	Total	561,950	597,252	581,676	586,646	639,916	58,241	10.0%	

City of Homer
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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	421,507	439,074	31,600	7.8%	
5102	Fringe Benefits	240,169	240,788	218,947	236,382	265,594	46,647	21.3%	
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	700,335	747,114	78,247	11.7%	
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	750,335	803,364	81,747	11.3%	

City of Homer
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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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	123,291	122,601	126,439	130,790	135,187	8,748	6.9%	
5102	Fringe Benefits	75,951	75,588	61,729	65,850	72,316	10,587	17.2%	
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%	
	Total Salaries and Benefits	242,477	239,436	205,500	213,972	224,835	19,335	9.4%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	32,472	26,752	28,000	33,600	33,600	5,600	20.0%	
	Total	274,949	266,188	233,500	247,572	258,435	24,935	10.7%	

City of Homer
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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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	912,241	880,702	1,016,762	1,041,582	1,075,906	59,144	5.8%	
5102	Fringe Benefits	591,417	571,124	507,215	536,878	589,285	82,070	16.2%	
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%	
	Total Salaries and Benefits	1,815,946	1,736,406	1,678,857	1,733,339	1,820,071	141,214	8.4%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	5,847	7,523	7,500	6,500	6,500	(1,000)	-13.3%	
	Total	1,821,794	1,743,929	1,686,357	1,739,839	1,826,571	140,214	8.3%	

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	429,436	423,120	(1,081)	-0.3%
5102	Fringe Benefits	235,989	224,167	227,276	239,151	264,421	37,145	16.3%
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	716,518	735,471	36,064	5.2%
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	887,381	912,115	49,566	5.7%

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	\$	%
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	-	-	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%
	Total Maintenance and Operations	303,512	265,747	331,242	370,249	372,324	41,082	12.4%
	Total	303,512	265,747	331,242	370,249	372,324	41,082	12.4%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
PUBLIC 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	1,233,544	89,193	7.8%
5102	Fringe Benefits	604,182	632,155	639,524	682,054	764,091	124,566	19.5%
5103	Part-time Wages	138,706	87,168	75,612	78,988	80,647	5,035	6.7%
5104	Part-time Benefits	16,741	10,501	25,269	9,614	9,816	(15,454)	-61.2%
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	2,013,916	2,154,712	214,288	11.0%
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	146,466	146,466	0.0%
	Total Transfers	-	-	-	71,380	146,466	146,466	0.0%
	Total	3,156,999	3,228,343	3,663,001	3,854,088	4,083,534	420,533	11.5%

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0170 - PUBLIC WORKS ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	61,286	75,290	114,316	118,875	125,973	11,657	10.2%	
5102	Fringe Benefits	39,673	43,417	56,932	60,051	67,431	10,500	18.4%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	128	152	1,060	500	500	(560)	-52.8%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	1,633	2,175	-	-	-	-	0.0%	
	Total Salaries and Benefits	102,721	121,034	172,308	179,426	193,905	21,596	12.5%	
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									
	<i>Transfer to PW Fleet CARMA (Grader Lease)</i>	-	-	-	71,380	146,466	146,466	0.0%	
5990	Total Transfers	-	-	-	71,380	146,466	146,466	0.0%	
	Total	188,002	206,862	271,823	347,588	441,713	169,889	62.5%	

City of Homer
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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	199,597	12,982	7.0%	
5102	Fringe Benefits	95,231	116,352	103,863	110,759	123,723	19,860	19.1%	
5103	Part-time Wages	18,576	31,673	6,286	6,424	6,559	273	4.3%	
5104	Part-time Benefits	2,203	3,614	742	758	774	32	4.3%	
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	317,881	341,744	36,243	11.9%	
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	543,451	572,054	79,161	16.1%	

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0172 - GRAVEL ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	78,686	74,111	86,223	87,511	88,346	2,123	2.5%	
5102	Fringe Benefits	49,677	46,104	48,095	51,279	56,351	8,256	17.2%	
5103	Part-time Wages	1,755	-	2,668	2,727	2,784	116	4.3%	
5104	Part-time Benefits	214	-	304	343	350	46	15.3%	
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	143,029	149,048	10,588	7.6%	
Maintenance and Operations									
5202	Operating Supplies	58,169	75,861	102,000	102,000	102,000	-	0.0%	
5204	Chemicals	79,080	47,492	111,700	111,700	111,700	-	0.0%	
5210	Professional Services	9,578	1,752	6,500	6,500	6,500	-	0.0%	
5214	Rents & Leases	-	8,505	19,000	19,000	19,000	-	0.0%	
5215	Communications	-	-	4,240	4,240	4,240	-	0.0%	
5227	Advertising	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	783	1,543	3,000	3,000	3,000	-	0.0%	
5603	Employee Training	-	5,288	1,500	1,500	1,500	-	0.0%	
	Total Maintenance and Operations	147,609	140,441	247,940	247,940	247,940	-	0.0%	
	Total	280,441	263,728	386,400	390,969	396,988	10,588	2.7%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	94,468	93,876	103,147	103,678	105,083	1,935	1.9%	
5102	Fringe Benefits	60,069	60,163	57,968	61,473	67,747	9,779	16.9%	
5103	Part-time Wages	2,340	-	3,557	3,635	3,712	155	4.3%	
5104	Part-time Benefits	285	-	405	457	467	62	15.3%	
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%	
	Total Salaries and Benefits	160,300	158,976	168,184	173,008	180,772	12,588	7.5%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	88,942	140,073	172,953	172,953	172,953	(0)	0.0%	
	Total	249,242	299,050	341,137	345,961	353,725	12,588	3.7%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	110,248	108,849	120,071	119,845	121,819	1,748	1.5%	
5102	Fringe Benefits	74,567	73,450	67,841	71,668	79,144	11,303	16.7%	
5103	Part-time Wages	2,925	-	4,447	4,544	4,640	193	4.3%	
5104	Part-time Benefits	356	28	506	571	583	77	15.3%	
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	224,364	233,921	17,881	8.3%	
Maintenance and Operations									
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	442,014	451,571	17,881	4.1%	

City of Homer
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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	116,139	13,893	13.6%	
5102	Fringe Benefits	55,703	47,770	58,463	62,786	72,145	13,682	23.4%	
5103	Part-time Wages	80,622	42,650	44,027	46,708	47,689	3,662	8.3%	
5104	Part-time Benefits	9,484	5,206	21,585	5,719	5,839	(15,746)	-72.9%	
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	230,673	251,698	19,214	8.3%	
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	459,319	484,610	21,049	4.5%	

City of Homer
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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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	108,122	108,184	149,058	156,052	164,920	15,861	10.6%	
5102	Fringe Benefits	73,094	70,822	81,008	87,685	98,461	17,453	21.5%	
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%	
	Total Salaries and Benefits	195,986	186,533	234,067	247,737	267,381	33,314	14.2%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	389,202	343,595	456,220	454,220	454,220	(2,000)	-0.4%	
	Total	585,188	530,127	690,287	701,957	721,601	31,314	4.5%	

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0177 - ENGINEERING/INSPECTION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	103,254	114,537	143,592	150,610	159,967	16,375	11.4%	
5102	Fringe Benefits	64,654	67,586	74,919	77,695	87,554	12,635	16.9%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	119	14	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	2,749	3,302	-	-	-	-	0.0%	
	Total Salaries and Benefits	170,775	185,439	218,512	228,305	247,522	29,010	13.3%	
Maintenance and Operations									
5201	Office Supplies	706	677	1,750	1,750	1,750	-	0.0%	
5202	Operating Supplies	1,605	557	1,500	1,500	1,500	-	0.0%	
5210	Professional Services	17,054	34,029	20,000	25,000	25,000	5,000	25.0%	
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%	
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%	
5216	Freight and Postage	-	-	-	-	-	-	0.0%	
5227	Advertising	-	-	1,500	1,500	1,500	-	0.0%	
5231	Tools and Equipment	465	336	800	800	800	-	0.0%	
5233	Computer Related Items	2,077	2,070	3,000	3,000	3,000	-	0.0%	
5235	Membership Dues	410	320	400	400	400	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5238	Printing and Binding	778	695	750	750	750	-	0.0%	
5602	Safety Equipment	-	464	750	750	750	-	0.0%	
5603	Employee Training	-	526	2,000	2,000	2,000	-	0.0%	
	Total Maintenance and Operations	23,115	39,674	36,530	40,530	40,530	4,000	10.9%	
	Total	193,891	225,113	255,042	268,835	288,052	33,010	12.9%	

City of Homer
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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	\$	%	
Salary and Wages									
5101	Salary and Wages	111,000	147,272	139,081	145,699	151,700	12,620	9.1%	
5102	Fringe Benefits	91,514	106,490	90,434	98,658	111,534	21,100	23.3%	
5103	Part-time Wages	24,999	12,844	14,628	14,950	15,264	636	4.3%	
5104	Part-time Benefits	3,116	1,654	1,727	1,765	1,802	75	4.3%	
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%	
	Total Salaries and Benefits	256,982	284,714	254,869	269,494	288,722	33,852	13.3%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	25,017	79,291	73,300	84,500	84,500	11,200	15.3%	
	Total	281,998	364,005	328,169	353,994	373,222	45,052	13.7%	

FUND 200								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	1,915,984	2,245,909	2,325,213	2,339,585	2,653,632	328,419	14.1%
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	2,707,190	329,791	13.9%
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	142,828	33,864	31.1%
4990	Transfer from Fund Balance	-	-	4,470	-	-	(4,470)	-100.0%
Total Non-Operating Revenue		114,009	149,668	117,151	131,282	149,376	32,224	27.5%
Total Water Revenue		2,080,459	2,452,820	2,494,551	2,522,112	2,856,566	362,015	14.5%
Total Water Revenues (W/O PERS Relief)		2,063,011	2,432,054	2,494,551	2,522,112	2,856,566	362,015	14.5%
Wastewater Revenue								
Operating Revenue								
	Metered Sales	1,829,631	1,987,374	2,184,808	2,129,620	2,402,554	217,746	10.0%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	21,688	16,414	18,509	17,577	17,500.12	(1,009)	-5.5%
4701	RV Dump Station	10,505	9,713	6,024	10,370	8,702.07	2,678	44.5%
4902	Other	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,861,824	2,013,501	2,209,341	2,157,567	2,428,756	219,415	9.9%
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 Wastewater Revenue		1,875,963	2,030,730	2,213,812	2,157,567	2,428,756	214,944	9.7%
Total Wastewater Revenues (W/O PERS Relief)		1,861,824	2,013,501	2,213,812	2,157,567	2,428,756	214,944	9.7%
Total Operating Revenue		3,828,274	4,316,653	4,586,740	4,548,398	5,135,946	549,206	12.0%
Total Non-Operating Revenue		128,147	166,897	121,622	131,282	149,376	27,753	22.8%
Total Water & Wastewater Revenues		3,956,422	4,483,550	4,708,362	4,679,679	5,285,322	576,959	12.3%
Total Water & Wastewater Revenues (W/O PERS Relief)		3,924,835	4,445,554	4,708,362	4,679,679	5,285,322	576,959	12.3%

City of Homer
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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	776,622	828,708	71,038	9.4%	
5102	Fringe Benefits	391,189	431,416	415,051	441,396	501,635	86,584	20.9%	
5103	Part-time Wages	18,937	-	4,447	4,544	4,640	193	4.3%	
5104	Part-time Benefits	2,036	-	506	571	583	77	15.3%	
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	1,274,173	1,382,754	157,893	12.9%	
Maintenance and Operations									
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%	
5202	Operating Supplies	164,158	32,679	212,850	122,850	122,850	(90,000)	-42.3%	
5203	Fuel and Lube	36,173	39,372	30,600	30,600	30,600	-	0.0%	
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%	
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%	
5208	Equipment Maintenance	33,201	40,773	46,550	46,550	46,550	-	0.0%	
5209	Building & Grounds Maintenance	7,786	5,022	7,700	7,700	7,700	-	0.0%	
5210	Professional Services	54,650	49,829	65,500	75,500	80,500	15,000	22.9%	
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	985,226	56,902	6.1%	
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	317,680	481,406	145,652	43.4%	
	Total Transfers	440,515	371,882	341,365	330,516	488,586	147,221	43.1%	
	Total	2,316,242	2,243,194	2,494,551	2,522,112	2,856,566	362,015	14.5%	

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0400 - WATER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	90,828	119,473	141,165	148,244	165,902	24,737	17.5%	
5102	Fringe Benefits	46,134	68,906	72,477	77,343	91,945	19,469	26.9%	
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	225,942	258,202	44,206	20.7%	
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									
	<i>Transfer to Water CARMA</i>	358,804	346,558	325,376	312,534	476,094	150,718	46.3%	
	<i>Transfer to Reserves for Energy Project Repay</i>	12,398	12,398	4,919	-	-	(4,919)	-100.0%	
	<i>Transfer to Revolving Energy Fund</i>	469	469	188	-	-	(188)	-100.0%	
	<i>Transfer to GF PW Maint. (Direct)</i>	5,000	5,000	5,000	5,000	5,000	-	0.0%	
	<i>Transfer to Health Insurance Fund</i>	109	43	271	145	312	41	15.0%	
5990	Total Transfers	376,780	364,468	335,754	317,680	481,406	145,652	43.4%	
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	695,480	891,279	198,937	28.7%	

City of Homer
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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	239,102	12,131	5.3%	
5102	Fringe Benefits	120,137	130,012	121,173	127,361	142,555	21,382	17.6%	
5103	Part-time Wages	293	-	445	454	464	19	4.3%	
5104	Part-time Benefits	36	-	51	57	58	8	15.3%	
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	380,753	403,180	33,540	9.1%	
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	780,498	843,499	116,845	16.1%	

City of Homer
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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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	7,248	6,643	10,000	10,000	10,000	-	0.0%	
5208	Equipment Maintenance	4,053	4,063	5,500	5,500	5,500	-	0.0%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	224	538	500	500	500	-	0.0%	
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%	
	Total Maintenance and Operations	27,106	34,940	36,000	36,000	36,000	-	0.0%	
	Total	27,106	34,940	36,000	36,000	36,000	0	0.0%	

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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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	14,952	17,149	17,805	17,784	18,764	960	5.4%	
5102	Fringe Benefits	9,762	10,606	9,930	10,477	11,807	1,877	18.9%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	60	92	600	600	600	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	399	497	-	-	-	-	0.0%	
	Total Salaries and Benefits	25,173	28,344	28,335	28,861	31,171	2,837	10.0%	
Maintenance and Operations									
5202	Operating Supplies	118	96	500	500	500	-	0.0%	
5203	Fuel and Lube	2,112	1,401	600	600	600	-	0.0%	
5208	Equipment Maintenance	6,964	8,824	12,000	12,000	12,000	-	0.0%	
5209	Building & Grounds Maintenance	1,724	732	2,000	2,000	2,000	-	0.0%	
5217	Electricity	62,042	74,229	79,859	81,652	89,818	9,959	12.5%	
5231	Tools and Equipment	475	172	500	500	500	-	0.0%	
	Total Maintenance and Operations	73,434	85,454	95,459	97,252	105,418	9,959	10.4%	
	Total	98,608	113,798	123,793	126,114	136,589	12,796	10.3%	

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0404 - WATER DISTRIBUTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	133,497	196,191	159,493	162,394	171,044	11,551	7.2%	
5102	Fringe Benefits	88,826	109,661	87,324	91,686	102,892	15,567	17.8%	
5103	Part-time Wages	585	-	889	909	928	39	4.3%	
5104	Part-time Benefits	71	-	101	114	117	15	15.3%	
5105	Overtime	10,602	11,928	21,970	21,970	21,970	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,833	6,000	-	-	-	-	0.0%	
	Total Salaries and Benefits	237,414	323,779	269,777	277,073	296,950	27,173	10.1%	
Maintenance and Operations									
5202	Operating Supplies	25,472	10,700	30,000	30,000	30,000	-	0.0%	
5208	Equipment Maintenance	1,430	155	2,000	2,000	2,000	-	0.0%	
5209	Building & Grounds Maintenance	1,000	536	1,500	1,500	1,500	-	0.0%	
5210	Professional Services	23,632	16,434	20,000	20,000	20,000	-	0.0%	
5217	Electricity	61,766	78,140	63,418	85,953	94,549	31,131	49.1%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	5,699	5,339	6,500	6,500	6,500	-	0.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	118,999	111,303	123,418	145,953	154,549	31,131	25.2%	
	Total	356,414	435,082	393,195	423,026	451,499	58,304	14.8%	

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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	6,398	563	9.7%	
5102	Fringe Benefits	3,153	3,758	3,557	3,849	4,368	811	22.8%	
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	10,765	1,374	14.6%	
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	20,000	15,000	300.0%	
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	24,800	15,000	153.1%	
	Total	21,198	18,992	19,191	29,695	35,565	16,374	85.3%	

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FUND 200 - UTILITY FUND									
DEPT 0406 - WATER METERS									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	68,798	18,952	80,955	88,366	94,546	13,590	16.8%	
5102	Fringe Benefits	47,264	31,640	47,911	53,872	61,328	13,417	28.0%	
5103	Part-time Wages	16,012	-	-	-	-	-	0.0%	
5104	Part-time Benefits	1,679	-	-	-	-	-	0.0%	
5105	Overtime	561	255	1,488	1,488	1,488	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	1,845	554	-	-	-	-	0.0%	
	Total Salaries and Benefits	136,159	51,402	130,354	143,726	157,361	27,007	20.7%	
Maintenance and Operations									
5202	Operating Supplies	117,897	10,608	150,000	60,000	60,000	(90,000)	-60.0%	
5210	Professional Services	4,375	4,061	5,000	5,000	5,000	-	0.0%	
5231	Tools and Equipment	1,335	1,137	1,500	1,500	1,500	-	0.0%	
5602	Safety Equipment	624	-	453	450	450	(3)	-0.7%	
5603	Employee Training	1,038	963	1,200	1,200	1,200	-	0.0%	
	Total Maintenance and Operations	125,270	16,769	158,153	68,150	68,150	(90,003)	-56.9%	
	Total	261,428	68,171	288,507	211,876	225,511	(62,996)	-21.8%	

City of Homer
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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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	115,737	116,755	125,447	125,761	132,953	7,506	6.0%	
5102	Fringe Benefits	75,914	76,833	72,680	76,807	86,741	14,061	19.3%	
5103	Part-time Wages	2,048	-	3,113	3,181	3,248	135	4.3%	
5104	Part-time Benefits	249	-	354	400	408	54	15.3%	
5105	Overtime	1,207	1,663	1,774	1,774	1,774	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,110	3,414	-	-	-	-	0.0%	
	Total Salaries and Benefits	198,265	198,665	203,368	207,923	225,124	21,756	10.7%	
Maintenance and Operations									
5202	Operating Supplies	6,040	145	11,000	11,000	11,000	-	0.0%	
5210	Professional Services	-	175	500	500	500	-	0.0%	
	Total Maintenance and Operations	6,040	320	11,500	11,500	11,500	-	0.0%	
	Total	204,304	198,985	214,868	219,423	236,624	21,756	10.1%	

FUND 200 - UTILITY FUND								
WASTEWATER 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	511,437	571,394	643,401	659,681	704,204	60,803	9.5%
5102	Fringe Benefits	318,783	350,524	346,198	367,804	418,013	71,815	20.7%
5103	Part-time Wages	5,652	5,070	16,659	17,025	17,383	724	4.3%
5104	Part-time Benefits	625	531	1,869	2,094	2,137	269	14.4%
5105	Overtime	20,150	26,261	25,375	26,471	26,792	1,416	5.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,139	17,229	-	-	-	-	0.0%
	Total Salaries and Benefits	870,785	971,009	1,033,502	1,073,075	1,168,529	135,027	13.1%
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	272,660	410,075	116,098	39.5%
	Total Transfers	252,273	267,528	300,582	285,184	419,967	119,385	39.7%
	Total	1,886,581	1,880,552	2,213,812	2,157,567	2,428,756	214,944	9.7%

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0500 - WASTEWATER 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	148,244	165,902	24,737	17.5%
5102	Fringe Benefits	46,151	68,908	72,477	77,343	91,945	19,469	26.9%
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	225,990	258,250	44,206	20.7%
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 Wastewater CARMA	234,166	254,138	288,758	267,528	404,793	116,035	40.2%
	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	272,660	410,075	116,098	39.5%
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	650,341	823,812	175,069	27.0%

City of Homer
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FUND 200 - UTILITY FUND									
DEPT 0501 - WASTEWATER 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	242,809	12,106	5.2%	
5102	Fringe Benefits	126,801	130,491	124,976	131,559	147,573	22,596	18.1%	
5103	Part-time Wages	4,481	5,070	14,880	15,207	15,527	647	4.3%	
5104	Part-time Benefits	482	531	1,667	1,865	1,904	238	14.3%	
5105	Overtime	16,031	16,182	14,972	16,068	16,205	1,232	8.2%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,568	6,675	-	-	-	-	0.0%	
	Total Salaries and Benefits	346,672	374,311	387,198	395,788	424,017	36,819	9.5%	
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	914,317	974,750	35,971	3.8%	

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0502 - WASTEWATER 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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	6,498	9,318	9,000	9,000	9,000	-	0.0%	
5208	Equipment Maintenance	-	882	-	400	400	400	0.0%	
5210	Professional Services	100	342	2,500	2,500	2,500	-	0.0%	
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%	
	Total Maintenance and Operations	13,950	15,618	18,000	18,400	18,400	400	2.2%	
	Total	13,950	15,618	18,000	18,400	18,400	400	2.2%	

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0503 - WASTEWATER LIFT STATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	95,188	99,985	111,409	114,680	120,428	9,019	8.1%	
5102	Fringe Benefits	59,814	62,327	60,375	64,283	72,023	11,648	19.3%	
5103	Part-time Wages	585	-	889	909	928	39	4.3%	
5104	Part-time Benefits	71	-	101	114	117	15	15.3%	
5105	Overtime	1,937	4,412	5,000	5,000	5,184	184	3.7%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	2,583	3,010	-	-	-	-	0.0%	
	Total Salaries and Benefits	160,179	169,733	177,774	184,986	198,679	20,905	11.8%	
Maintenance and Operations									
5202	Operating Supplies	9,936	5,485	12,000	12,000	12,000	-	0.0%	
5208	Equipment Maintenance	9,590	434	16,000	16,000	16,000	-	0.0%	
5209	Building & Grounds Maintenance	-	370	1,800	1,800	1,800	-	0.0%	
5217	Electricity	17,419	21,102	21,032	23,212	25,534	4,502	21.4%	
5231	Tools and Equipment	1,146	453	1,600	1,600	1,600	-	0.0%	
	Total Maintenance and Operations	38,091	27,845	52,432	54,612	56,934	4,502	8.6%	
	Total	198,270	197,578	230,206	239,599	255,613	25,406	11.0%	

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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	132,112	136,575	160,124	165,669	175,065	14,941	9.3%	
5102	Fringe Benefits	86,017	88,798	88,370	94,619	106,472	18,102	20.5%	
5103	Part-time Wages	585	-	889	909	928	39	4.3%	
5104	Part-time Benefits	71	-	101	114	117	15	15.3%	
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	266,311	287,582	33,097	13.0%	
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	334,911	356,182	(21,903)	-5.8%	

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 Budget	
		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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,200,096	1,379,157	1,552,986	1,559,044	1,619,104	66,118	4.3%
5102	Fringe Benefits	197,813	884,305	873,798	892,548	1,010,727	136,929	15.7%
5103	Part-time Wages	171,551	122,103	184,933	229,894	234,691	49,757	26.9%
5104	Part-time Benefits	19,895	14,232	23,173	44,115	48,613	25,440	109.8%
5105	Overtime	29,798	29,580	39,439	42,416	43,351	3,913	9.9%
5107	Part-time Overtime	164	460	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	-	4,932	-	-	-	-	0.0%
5112	PERS Relief	32,821	40,694	-	-	-	-	0.0%
	Total Salaries and Benefits	1,652,138	2,475,462	2,678,207	2,771,895	2,960,365	282,157	10.5%
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	35,000	35,000	9,000	34.6%
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	99,500	95,500	28,500	42.5%
5210	Professional Services	51,240	19,760	36,500	42,500	42,500	6,000	16.4%
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	18,500	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	174,873	179,459	87,930	96.1%
5219	Sewer	11,977	12,383	15,919	16,621	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	26,500	19,500	800	4.3%
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	25,000	25,000	7,000	38.9%
5252	Credit Card Expenses	101,699	132,100	129,000	138,000	138,000	9,000	7.0%
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%
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	50,500	50,500	9,500	23.2%
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	9,000	8,000	4,000	100.0%
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	2,339,294	2,380,122	279,409	13.3%
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	1,116,785	1,069,907	843	0.1%
	Total Transfers	1,410,478	1,277,547	1,118,577	1,176,634	1,117,763	(813)	-0.1%
	Total	4,672,940	5,561,589	5,897,497	6,287,824	6,458,249	560,753	9.5%

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0600 - ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	211,178	353,285	367,344	318,737	395,076	27,732	7.5%
5102	Fringe Benefits	35,095	200,087	194,664	170,421	227,545	32,881	16.9%
5103	Part-time Wages	7,055	4,779	11,988	51,649	54,228	42,241	352.4%
5104	Part-time Benefits	566	387	1,444	22,647	26,878	25,434	1761.6%
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	569,298	710,508	129,224	22.2%
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	15,000	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	18,500	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	9,000	8,000	4,000	100.0%
	Total Maintenance and Operations	409,903	531,390	646,669	769,773	785,171	138,501	21.4%
Transfers								
	Transfer to Port Reserves	-	298,588	158,491	298,287	233,430	74,939	47.3%
	Transfer to Port Fleet Reserves	30,000	30,000	30,000	70,000	70,000	-	0.0%
	Transfer to Reserves for Match Funding	993,675	500,000	500,000	500,000	500,000	-	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	1,116,785	1,069,907	843	0.1%
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	2,515,706	2,613,442	266,911	11.4%

City of Homer
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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	496,591	35,373	7.7%
5102	Fringe Benefits	71,622	263,009	257,266	268,801	298,193	40,926	15.9%
5103	Part-time Wages	96,470	90,650	120,416	35,774	36,525	(83,891)	-69.7%
5104	Part-time Benefits	11,318	10,689	14,503	4,309	4,399	(10,104)	-69.7%
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	810,818	857,656	(15,570)	-1.8%
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	6,250	6,250	(1,250)	-16.7%
5210	Professional Services	3,850	6,562	2,500	8,125	8,125	5,625	225.0%
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	97,390	95,327	44,598	87.9%
5219	Sewer	7,175	7,913	9,936	9,204	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	10,700	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	672,259	662,386	(123,236)	-15.7%
	Total	1,285,036	1,570,121	1,658,848	1,483,077	1,520,042	(138,806)	-8.4%

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	39,587	7,904	24.9%
5102	Fringe Benefits	7,163	19,265	17,154	20,917	23,151	5,998	35.0%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,745	1,196	1,734	1,734	1,734	-	0.0%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,313	1,053	-	-	-	-	0.0%
	Total Salaries and Benefits	57,848	56,972	50,571	60,962	64,472	13,902	27.5%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	807	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	125	2,000	2,000	2,000	-	0.0%
5210	Professional Services	1,996	240	2,000	2,000	2,000	-	0.0%
5217	Electricity	18,201	19,928	21,072	21,921	24,113	3,041	14.4%
5218	Water	10,099	12,359	8,977	13,594	14,954	5,976	66.6%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	32,297	33,459	38,549	44,015	47,567	9,018	23.4%
	Total	90,146	90,430	89,120	104,977	112,039	22,919	25.7%

City of Homer
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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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	157,322	162,751	290,087	254,907	228,281	(61,806)	-21.3%	
5102	Fringe Benefits	41,479	190,129	182,068	152,936	158,394	(23,674)	-13.0%	
5103	Part-time Wages	25,289	-	23,793	25,810	24,827	1,034	4.3%	
5104	Part-time Benefits	2,986	-	3,765	3,109	2,990	(775)	-20.6%	
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%	
	Total Salaries and Benefits	233,803	359,319	509,593	446,641	424,372	(85,221)	-16.7%	
Maintenance and Operations									
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	8,000	8,000	4,000	100.0%	
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	11,000	11,000	5,000	83.3%	
	Total Maintenance and Operations	284,960	288,258	307,460	373,730	398,852	91,393	29.7%	
	Total	518,763	647,577	817,052	820,371	823,225	6,172	0.8%	

City of Homer
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FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0604 - DEEP WATER DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	47,824	40,374	44,780	57,175	58,966	14,185	31.7%
5102	Fringe Benefits	7,142	25,041	25,040	32,127	35,600	10,560	42.2%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,756	1,361	1,734	2,093	2,093	359	20.7%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,319	1,203	-	-	-	-	0.0%
	Total Salaries and Benefits	58,041	68,115	71,554	91,396	96,659	25,105	35.1%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	318	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	42	-	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	10,656	10,974	12,838	12,072	13,279	441	3.4%
5218	Water	11,276	5,755	9,608	13,330	13,963	4,355	45.3%
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	7,000	7,000	3,000	75.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
	Total Maintenance and Operations	23,387	17,803	36,102	39,234	41,157	5,055	14.0%
	Total	81,427	85,917	107,656	130,630	137,816	30,160	28.0%

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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%	

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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	
		ACTUAL	ACTUAL	BUDGET	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%

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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 -	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	-	-	-	51,428	53,450	53,450	0.0%	
5102	Fringe Benefits	-	-	-	30,271	33,770	33,770	0.0%	
5103	Part-time Wages	-	-	-	65,544	66,920	66,920	0.0%	
5104	Part-time Benefits	-	-	-	7,894	8,060	8,060	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	-	-	-	155,136	162,200	162,200	0.0%	
Maintenance and Operations									
5201	Office Supplies	-	-	-	60	60	60	0.0%	
5202	Operating Supplies	-	-	-	750	750	750	0.0%	
5203	Fuel and Lube	-	-	-	1,700	1,700	1,700	0.0%	
5204	Chemicals	-	-	-	2,000	2,000	2,000	0.0%	
5207	Vehicle and Boat Maintenance	-	-	-	500	500	500	0.0%	
5208	Equipment Maintenance	-	-	-	100	100	100	0.0%	
5209	Building & Grounds Maintenance	-	-	-	750	750	750	0.0%	
5210	Professional Services	-	-	-	250	250	250	0.0%	
5217	Electricity	-	-	-	37,000	37,000	37,000	0.0%	
5227	Advertising	-	-	-	100	100	100	0.0%	
5231	Tools and Equipment	-	-	-	200	200	200	0.0%	
5235	Membership Dues	-	-	-	50	50	50	0.0%	
5249	Oil Spill Response	-	-	-	100	100	100	0.0%	
5287	Electrical Supplies	-	-	-	210	210	210	0.0%	
5601	Uniform	-	-	-	300	300	300	0.0%	
5602	Safety Equipment	-	-	-	500	500	500	0.0%	
5603	Employee Training	-	-	-	300	300	300	0.0%	
5638	Signage Parking Delineation	-	-	-	11,625	11,625	11,625	0.0%	
	Total Maintenance and Operations	-	-	-	56,495	56,495	56,495	0.0%	
	Total	-	-	-	211,631	218,695	218,695	0.0%	

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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	32,441	32,441	0.0%	
5102	Fringe Benefits	-	-	-	17,925	19,915	19,915	0.0%	
5103	Part-time Wages	-	-	-	38,109	38,909	38,909	0.0%	
5104	Part-time Benefits	-	-	-	4,590	4,686	4,686	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	95,951	95,951	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	-	-	-	30,000	30,000	30,000	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	-	-	-	52,135	52,135	52,135	0.0%	
	Total	-	-	-	144,070	148,086	148,086	0.0%	

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FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0611 - HARBOR MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	206,474	206,981	246,052	224,708	215,019	(31,033)	-12.6%
5102	Fringe Benefits	24,815	127,896	135,572	137,469	147,492	11,920	8.8%
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	365,176	365,511	(19,113)	-5.0%
Maintenance and Operations								
5201	Office Supplies	180	632	600	1,000	1,000	400	66.7%
5202	Operating Supplies	6,847	9,557	6,000	15,000	15,000	9,000	150.0%
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	15,000	16,000	4,000	33.3%
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	7,000	7,000	2,000	40.0%
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	209,202	212,373	38,495	22.1%
	Total	415,258	530,484	558,501	574,378	577,883	19,383	3.5%

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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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	26,466	27,279	31,210	27,427	26,012	(5,198)	-16.7%	
5102	Fringe Benefits	3,024	16,356	17,035	16,705	17,832	797	4.7%	
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%	
	Total Salaries and Benefits	33,420	44,995	48,546	44,432	44,144	(4,401)	-9.1%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	747	222	6,000	6,000	6,000	-	0.0%	
	Total	34,168	45,217	54,546	50,432	50,144	(4,401)	-8.1%	

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FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0614 - DEEP WATER DOCK MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	26,466	27,842	31,210	27,427	26,012	(5,198)	-16.7%
5102	Fringe Benefits	3,024	16,518	17,035	16,705	17,832	797	4.7%
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	44,432	44,144	(4,401)	-9.1%
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	60,932	60,644	(4,401)	-6.8%

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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	\$	%
Salaries and Benefits								
5101	Salary and Wages	30,853	38,966	49,401	47,625	47,668	(1,733)	-3.5%
5102	Fringe Benefits	4,449	26,005	27,964	28,273	31,003	3,039	10.9%
5103	Part-time Wages	16,975	23,083	28,737	13,009	13,282	(15,456)	-53.8%
5104	Part-time Benefits	1,984	2,717	3,461	1,567	1,600	(1,861)	-53.8%
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%
	Total Salaries and Benefits	55,866	92,673	110,265	91,668	94,747	(15,517)	-14.1%
Maintenance and Operations								
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	8,000	8,000	4,000	100.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	21,906	17,411	31,284	33,912	34,743	3,459	11.1%
Transfers								
5990	Transfers to Reserves	29,186	-	-	-	-	-	0.0%
	Total Transfers	29,186	-	-	-	-	-	0.0%
	Total	106,957	110,084	141,549	125,580	129,491	(12,058)	-8.5%