



Agenda

City Council Committee of the Whole

Monday, May 11, 2026 at 5:00 PM

City Hall Cowles Council Chambers In-Person & Via Zoom Webinar

Homer City Hall

491 E. Pioneer Avenue
Homer, Alaska 99603
www.cityofhomer-ak.gov

Zoom Webinar ID: 953 097 829 Password: 234969

<https://cityofhomer.zoom.us>
Dial: 346-248-7799 or 669-900-6833;
(Toll Free) 888-788-0099 or 877-853-5247

CALL TO ORDER, 5:00 P.M.

AGENDA APPROVAL (Only those matters on the noticed agenda may be considered, pursuant to City Council's Operating Manual, pg. 6)

CONSENT AGENDA

REGULAR MEETING AGENDA

DISCUSSION TOPIC/PRESENTATION(S)

- [a.](#) Mid-Biennium Budget Adjustments - Digital packet contains item from Regular Meeting Packet

WORKSESSION AGENDA

Memorandum CC-26-091 Next Steps for Lot 88-2, Homer Spit Road No. Two Amended

COMMENTS OF THE AUDIENCE

ADJOURNMENT NO LATER THAN 5:50 P.M.

Next Regular Meeting is **Tuesday**, May 26th, 2026 at 6:00 p.m., Worksession at 4:00 p.m., Committee of the whole at 5:00 p.m. All meetings scheduled to be held in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska.



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.

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 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 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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
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 _____ (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 checked="" type="checkbox"/> Operating Line Item Increase Request Title _____ Fund Name: _____ Account Name: <u>Overtime - EMS Services</u> Account # <u>100-01525105</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 # 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

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 *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 _____ (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 _____ Fund Name: _____ Account Name: _____ Account # _____ Estimated 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 # 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

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: | <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 |
| Position Title <u>Janitor</u> | Request Title <u>Seasonal Janitor for Harbor</u> | |
| Salary Range & Step _____ | Fund Name: _____ | |
| Full-time <input checked="" type="checkbox"/> | Account Name: _____ | |
| Part-time <input type="checkbox"/> Hours Per Year _____ | Account # <u>400-0600</u> | |
| (FINANCE DEPT WILL COMPLETE) | Estimated Cost: <u>\$5,150</u> | |
| 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. [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) <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>\$15,600</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 _____

Date _____

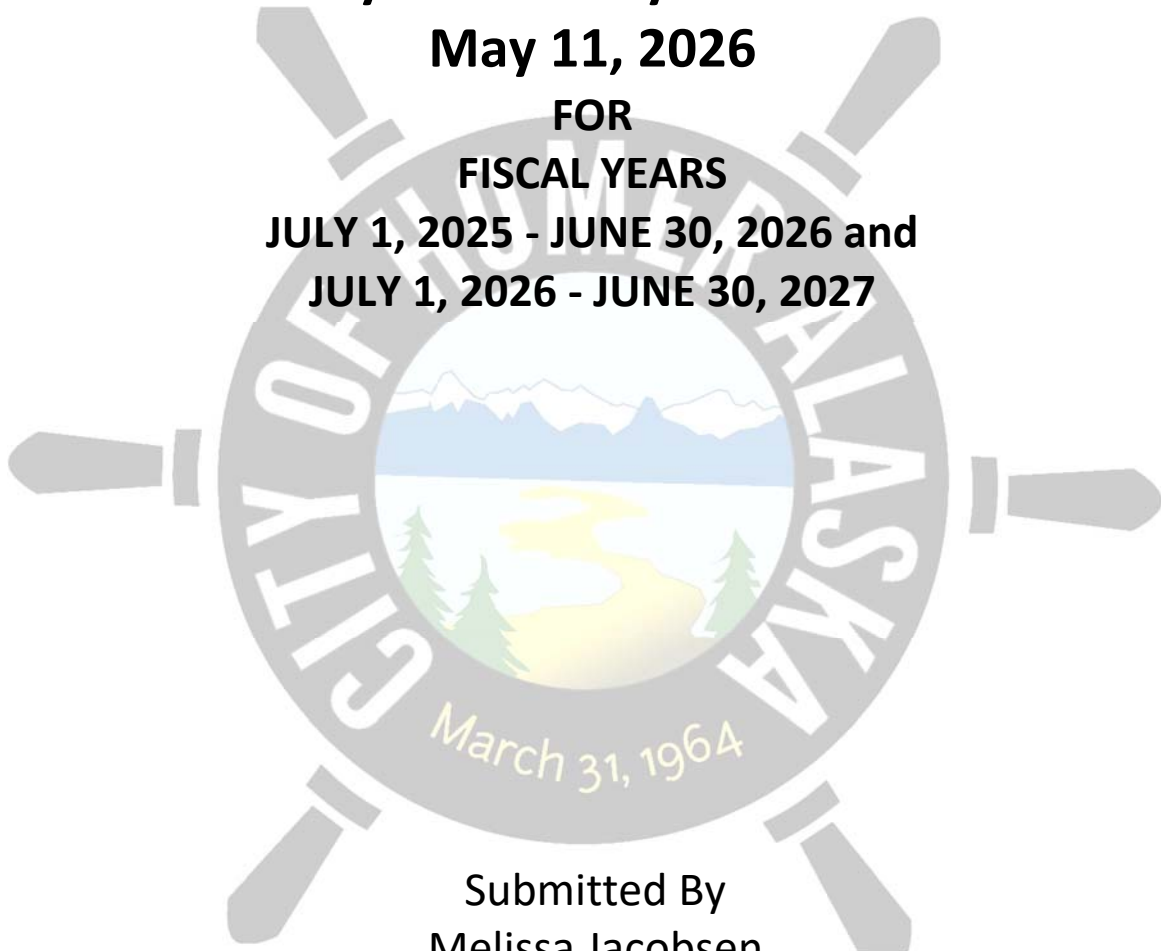
City Manager Recommendation: Approved Denied Amended *M. J. [Signature] 5/5/26*

Comments: _____

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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| DEPT 0112 - ECONOMIC DEVELOPMENT | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 | |
| | | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|--|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|--------------|
| DEPT 0130 - PLANNING & ZONING | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 | |
| | | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|---|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|--------------|
| DEPT 0113 - INFORMATION TECHNOLOGY | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 | |
| | | 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% |

City of Homer
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| DEPT 0120 - FINANCE | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 497,007 | 407,756 | 549,621 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| DEPT 0145 - LIBRARY | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 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
FY26/27 Operating Budget

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

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

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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|--|--|------------------|-----------------|-----------------|-----------------|-----------------|---------------------------|-------------|
| DEPT 0350 - NON-DEPARTMENTAL | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - | 7/1/23 - | 7/1/24 - | 7/1/25 - | 7/1/26 - | FY27 & FY25 | |
| | | 6/30/23 | 6/30/24 | 6/30/25 | 6/30/26 | 6/30/27 | Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| <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 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 | | | | | | | | |
| 5106 | Leave Cash Out | 122,629 | 221,360 | 178,375 | 330,254 | 221,320 | 42,945 | 24.1% |
| | Total Maintenance and Operations | <u>122,629</u> | <u>221,360</u> | <u>178,375</u> | <u>330,254</u> | <u>221,320</u> | <u>42,945</u> | 24.1% |
| | Total | <u>122,629</u> | <u>221,360</u> | <u>178,375</u> | <u>330,254</u> | <u>221,320</u> | <u>42,945</u> | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|-----------------------------------|---|------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| DEPT 0150 - FIRE ADMINISTRATION | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 226,513 | 228,681 | 247,871 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|
| DEPT 0161 - DISPATCH | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 355,330 | 372,869 | 407,474 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|--------------|--|
| DEPT 0162 - INVESTIGATION | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|--|
| DEPT 0163 - PATROL | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------|
| DEPT 0170 - PUBLIC WORKS ADMINISTRATION | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 61,286 | 75,290 | 114,316 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|
| DEPT 0171 - GENERAL MAINTENANCE | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 131,699 | 192,139 | 186,615 | 189,772 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------|--|
| DEPT 0172 - GRAVEL ROADS | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 78,686 | 74,111 | 86,223 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------|--|
| DEPT 0175 - PARKS | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 78,505 | 78,813 | 102,246 | 105,952 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|--------------|--|
| DEPT 0176 - MOTOR POOL | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|
| DEPT 0177 - ENGINEERING/INSPECTION | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 103,254 | 114,537 | 143,592 | 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
FY26/27 Operating Budget

| FUND 100 - GENERAL FUND | | | | | | | | | |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------|--|
| DEPT 0178 - JANITORIAL | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| 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
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | |
|------------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|--------------|
| WATER COMBINED EXPENDITURES | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 | |
| | | 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
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | | |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|--|
| DEPT 0401 - WATER TREATMENT PLANT | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 183,823 | 205,211 | 226,972 | 228,027 | 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
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | |
|-----------------------------------|---|------------------|------------------|------------------|------------------|------------------|--------------------|--------------|
| DEPT 0403 - PUMP STATION | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 14,952 | 17,149 | 17,805 | 17,784 | 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% | |

City of Homer
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | | |
|------------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|--|
| DEPT 0405 - WATER RESERVOIR | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 3,737 | 5,384 | 5,835 | 6,046 | 6,398 | 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% | |

City of Homer
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | | |
|-----------------------------------|---|------------------|------------------|------------------|------------------|------------------|--------------------|---------------|--|
| DEPT 0406 - WATER METERS | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 68,798 | 18,952 | 80,955 | 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
FY26/27 Operating Budget

| FUND 200 - UTILITY FUND | | | | | | | | | |
|-----------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|--------------|--|
| DEPT 0407 - WATER HYDRANTS | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 | | |
| | | 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 | | | | | | | | |
| | <i>Transfer to Wastewater CARMA</i> | 234,166 | 254,138 | 288,758 | 267,528 | 404,793 | 116,035 | 40.2% |
| | <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> | 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
FY26/27 Operating Budget

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

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
FY26/27 Operating Budget

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|
| DEPT 0601 - HARBOR | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 445,886 | 476,097 | 461,218 | 479,987 | 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
FY26/27 Operating Budget

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|--|
| DEPT 0603 - FISH DOCK | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| 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
FY26/27 Operating Budget

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|
| DEPT 0604 - DEEP WATER DOCK | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 47,824 | 40,374 | 44,780 | 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% |

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

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

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | | |
|--|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-------------|--|
| DEPT 0607 - PARKING | | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | - | - | - | 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% | |

| 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% | |

City of Homer
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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% |

City of Homer
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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% | |

City of Homer
FY26/27 Operating Budget

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|--------------|
| DEPT 0614 - DEEP WATER DOCK MAINTENANCE | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 26,466 | 27,842 | 31,210 | 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% |

City of Homer
FY26/27 Operating Budget

| FUND 400 - PORT & HARBOR ENTERPRISE FUND | | | | | | | | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|
| DEPT 0615 - LOAD AND LAUNCH RAMP | | | | | | | | |
| A/C Num. | Expenditure Categories & Descriptions | FY23 | FY24 | FY25 | FY26 | FY27 | Difference Between | |
| | | 7/1/22 - 6/30/23 | 7/1/23 - 6/30/24 | 7/1/24 - 6/30/25 | 7/1/25 - 6/30/26 | 7/1/26 - 6/30/27 | FY27 & FY25 Budget | |
| | | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | \$ | % |
| 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% |

**CITY OF HOMER
HOMER, ALASKA**

City Manager

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.

THE CITY OF HOMER ORDAINS:

Section 1. The FY26 Operating Budget for General, Water, Wastewater, and Port and Harbor funds are hereby amended to provide funding for the fiscal year ending June 2026:

| | |
|------------------------|---------------------|
| General Fund | \$ 16,734,441 |
| Water Fund | \$ 2,522,112 |
| Wastewater Fund | \$ 2,157,567 |
| Port/Harbor Fund | <u>\$ 6,287,824</u> |
| Total Expenditures | \$ 27,701,944 |
| Internal Service Funds | \$ 3,126,681 |

Section 2. The FY27 Operating Budget for General, Water, Wastewater, and Port and Harbor funds are hereby amended to provide funding for the fiscal year ending June 2027:

| | |
|------------------------|---------------------|
| General Fund | \$ 17,658,112 |
| Water Fund | \$ 2,856,566 |
| Wastewater Fund | \$ 2,428,756 |
| Port/Harbor Fund | <u>\$ 6,458,249</u> |
| Total Expenditures | \$ 29,401,683 |
| Internal Service Funds | \$ 3,270,225 |

Section 3. This is a budget amendment ordinance only, is not permanent in nature, and shall not be codified.

ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this ___ day of May 2026.

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CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

YES:

NO:

ABSENT:

ABSTAIN:

First Reading:

Public Hearing:

Second Reading:

Effective Date:

City of Homer
FY26/27 Mid-Biennium Capital 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> |
|--------------------------------|--|-----------|----------------|--|-----------------------------------|
| | General Fund | | | | |
| 152-0382 | 4x4 PD Patrol Truck (Chief's Vehicle) (transfer from 156-0375) | Police | 75,000 | 75,000 | |
| 152-0383 | E113 1/2ton 4x4 Pick-Up (transfer from 156-0375) | PW | 60,000 | 60,000 | |
| 156 | PW Campus Conceptual Design | PW | 150,000 | - | |
| 156-0394 | Portable Radios (transfer from 156-0375) | Police | 19,000 | 19,000 | |
| 156-0395 | Roof Repair at Old PD Building (transfer from 156-0375) | PW | 35,000 | 35,000 | |
| | Total General Fund Requests | | 339,000 | 189,000 | - |
| | Water/Sewer | | | | |
| 256-0378 | Fire Hydrant Replacement | PW | 100,000 | 100,000 | |
| 256/456 | Sea Tow Building Roof/Plumbing Replacement (50/50 split) | Port/PW | 23,250 | 23,250 | |
| | Total Water and Sewer Reserves | | 123,250 | 123,250 | - |
| | Port and Harbor | | | | |
| 256/456 | Sea Tow Building Roof/Plumbing Replacement (50/50 split) | Port/PW | 23,250 | 23,250 | |
| | Total Port Reserves | | 23,250 | 23,250 | - |
| | HART-Homer Area Roads & Trails | | | | |
| | Total HART | | - | - | - |
| | Total Capital Requests Only | | 485,500 | 335,500 | - |

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST**

FY27 BUDGET

Requesting Department Police

Date 4/29/2026

| | |
|--|--|
| <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 _____ (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 checked="" 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>4x4 PD Patrol Pickup</u> Fund Name: <u>CARMA</u> Account Name: <u>Police Fleet (transfer from General CARMA)</u> Account # <u>152-0382</u> Estimated Cost: <u>\$75,000</u> |
|--|--|

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

The current Chief's vehicle is a 2018 Ford PUV with minimal/inadequate gear inside for a police presence/response. The proposal is for a multi-purpose/purpose built police designated patrol truck that will be the primary vehicle for Chief Scanlon.

Given totality and the cost to upfit the existing vehicle to make it "patrol ready" it does not appear to be a cost effective usage of money, given that this vehicle will go either back into the city fleet for further usage or stay in police inventory as a training car/investigator vehicle.

Total cost will be \$75000.00 with upfitting by Alaska Safety.

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

Chief Scanlon is fully uniformed and has/will respond to calls for service when the situation warrants. This vehicle will be fully outfitted for a patrol vehicle with transport cage, radios, radars, computer docking station, rifle/shotgun racks etc. As the police department has an enclosed trailer (Project Drive) it was also be used to pull it, as well as responding to scenes where large items need transport. Currently we would need to borrow a truck (if available) from Public Works. As is current practice, When HPD has a "range day" we need to re-arrange our vehicles to carry the large, oversized, bulky items in an already full vehicle. The truck will alleviate this issue. When needed for a specialized detail, the truck will be available for any department member to use in the course of their official duties.

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

Requestor's Name: Chief Scanlon Dept Head Approval *M. Jucals*
 Date 5/5/26

City Manager Recommendation: Approved Denied Amended

Comments:

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

Requesting Department Public Works

Date 3/24/2026

| | | |
|--|--|---|
| <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 checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>E 113 1/2-ton 4x4 Pick-up</u> Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: <u>\$60,000</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.

E-113 is a 2006 Ford F-150 used by the Engineering Department of Public Works. This vehicle was scheduled for replacement in 2021. The frame of this vehicle has rusted through making the vehicle unsafe to operate and therefore requiring replacement.

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

Pick-ups are necessary transportation for engineering staff. This vehicle is currently shared by 3 staff members and is used for site inspections, transporting equipment, and moving small trailers and equipment.

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

Requestor's Name: Daniel Kort Dept Head Approval Daniel Kort

Date ##

City Manager Recommendation: Approved Denied Amended

M. Javelle 5/5/26

Comments: _____

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

Requesting Department Public Works

Date 3/24/2026

| | |
|---|---|
| <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 _____ (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 checked="" 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>Public Works Campus Conceptual Design</u> Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: <u>\$150,000</u> |
|---|---|

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

Several years ago it was identified that the Public Works Campus is located within the Tsunami inundation zone and property was purchased for the intended relocation of the Public Works Campus. The existing Public Works Campus dates back to approximately the 1970's. This facility has been added onto and modified numerous times as the City has grown including efforts in the 1980's and 1990's. It appears as though the building has not had any major renovations since approximately 1996. Due to the age and numerous additions to the building, the structure is exhibiting numerous failures such as electrical deficiencies, plumbing deficiencies, HVAC and ventilation deficiencies, roofing issues (numerous roof leaks), siding degradation, and outdated and inoperable windows. In addition, the Department has outgrown the aging Public Works Building and has resorted to having several staff members being housed in the HERC. Further, maintenance items and equipment have been spread out between the Water Treatment Plant, Wastewater Treatment Plant, HERC, and the Public Works Campus. Lastly, there are numerous pieces of equipment maintained by the Public Works Maintenance shop are too large to fit within the outdated building. The Public Works Department intends on contracting with an engineering company to produce a Conceptual Design for the new Public Works Campus as well as produce a Cost Estimate so the City can shop for potential external funding sources. The existing campus has exceeded it's useful life.

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

The Public Works campus is the facility that houses all functions that carryout the missions related to maintaining infrastructure and respond to emergencies. The facility being in the Tsunami inundation zone places all fo the response people and equipemnt at risk of not being able to respond to an emergency.

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

Requestor's Name: Daniel Kort Dept Head Approval Daniel Kort
 Date 3/24/2026

City Manager Recommendation: Approved Denied Amended

Comments:
Recommended project for CAP funding estimated @ 98k
addl funding may be needed.

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

Requesting Department Police Date 1/13/2026

| | |
|--|--|
| <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 _____ (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 checked="" 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>Portable Radio Purchase</u> Fund Name: <u>General Fund</u> Account Name: <u>Tools and Equipment</u> Account # <u>100.0160.5231</u> Estimated Cost: <u>\$19,000</u> |
|--|--|

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

Our existing portable radios have provided great service to us but they are aging and wearing out. We currently have three at the factory depot for repairs. Radios at the depot can be there for over a year due to the shortage of electronic parts for repairs. All of our officers are issued a portable radio and are expected to take them home to ensure they are fully equipped if called upon to respond to an emergency call for service on their time off. We do not have any more radios to issue if another one fails. This budget request will fund the purchase of three new portable radios to ensure we have enough functional radios for all of officers at all times. We have submitted a grant request for these radios to Homeland Security. The Homeland Security grant program has been suspended by the current administration. We do not have any other options available to us for funding this request at this time.

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

This request will help us to be able to provide the community with a rapid, all force response to a major natural disaster or serious incident of some type. Fast responses to any and all calls for service is an ongoing goal at the police department.

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

Requestor's Name: Mark Robl Dept. Head Approval Mark Robl
 Date 1/13/2026

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

Date 4/29/2026

| | |
|---|--|
| <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 _____ (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 checked="" 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>Roof Repair at Old PD Building</u> Fund Name: <u>CARMA</u> Account Name: <u>Public Works (transfer from General CARMA)</u> Account # <u>156-0395</u> Estimated Cost: <u>\$35,000</u> |
|---|--|

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

The roof of the Old PD has been in disrepair since the Police Department moved out of the building. The building is currently being used by the HVFD as storage, training, and one room on the second floor as an exercise room. As Public Works understands it, this property was retained for the future Fire Department building, when funding is available.

This past winter's winds have been particularly hard on this existing failing roof and at least one steel roof panel that was only partially attached, finally blew off the roof. Public Works Department Staff solicited quotes from contractors to re-roof the building. One of the contractors reinstalled the steel roof panel that blew off while he was on the roof collecting data for his quote. This roof is well past it's useful life.

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

It is likely that it will be several years before the City is positioned to construct a new Fire Department Building. Public Works believes that it is in the City's best interest to maintain this building in the interim. The current uses of the building are noted above, and there is a potential that the Building Maintenance and Parks Divisions may need to be relocated, depending on the status of the current HERC. The current Public Works Campus doesn't have room for Building Maintenance and Parks, and the Old PD building could be repurposed to house them when it becomes necessary and also accommodate storage for HFVD.

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

Requestor's Name: Public Works Director Kort

Dept Head Approval *Myacels*

Date 5/5/20

City Manager Recommendation: Approved Denied Amended

Comments:

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

Requesting Department Public Works

Date 3/24/2026

Request for Additional Personnel:
Position Title _____
Salary Range & Step _____
Full-time
Part-time Hours Per Year _____

Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Operating Line Item Increase

Request Title FY27 Firehydrant Replacement

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$100,000

(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.

The budget request is part of an annual fire hydrant replacement effort to replace non-functioning, damaged, obsolete or old fire hydrants. The City owns approximately 500 fire hydrants in the distribution system and a fire hydrant has a life expectancy of approximately 50-years or less. This funding will pay for between 5 and 8 fire hydrant replacements.

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

Fire hydrants are important fire fighting apparatus as well as useful for operation of the water distribution system.

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

Requestor's Name: Todd Cook Dept Head Approval Daniel Kort

Date ##

City Manager Recommendation: Approved Denied Amended



Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST**

FY26 BUDGET

Requesting Department Port and Harbor/ Public Works

Date 1/14/2026

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) **Operating Line Item Increase**

Request Title City Pump house/ Sea Tow Rental building
Re-shingle roof/ replace windows

Fund Name: Port and Gen Fund

Account Name: Port Reserves and Water CARMMA

Account # 456-380 and genfund Water CARMMA

Estimated Cost: \$46,500

(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.

The City-owned building adjacent to the water storage tank on the Homer Spit houses the City's backup pumping system that provides critical fire suppression support. In addition to this essential function, the building includes an upper-floor rental unit and a small adjoining office. The rental unit is currently occupied by SeaTow, a marine service provider operating in Kachemak Bay.

Port Maintenance and Building Maintenance staff have had the building's asphalt shingle roof inspected by local roofing contractors and have obtained estimates for full roof replacement. This budget request also includes funding to replace the windows in the living quarters and the problematic bathroom plumbing.

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

Because this facility serves both a citywide public safety purpose and a revenue-generating port-related use, staff recommends that project costs be appropriately shared between the General Fund and the Port Enterprise Fund. Cost allocation will reflect the dual function of the building, with the General Fund supporting the fire suppression and public safety components, and the Port Enterprise Fund supporting the portions related to the rental unit and port operations

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

Requestor's Name: Bryan Hawkins

Dept Head Approval [Signature]
 Date 5/5/26 1/14/2026

City Manager Recommendation: Approved Denied Amended

Comments: Approved for FY27

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

FY27

| Request Name | Sponsor | Amount | Funding Source | Status |
|----------------------------------|---------|----------|----------------|--------|
| Homer, the City of Peony Banners | Venuti | | | |
| ADA CARMA Funding Transfer | Venuti | \$30,000 | | |
| | | | | |
| | | | | |

1 **CITY OF HOMER**
2 **HOMER, ALASKA**

City Manager

3
4 **ORDINANCE 26-26**

5
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
7 AMENDING THE FY27 CAPITAL BUDGET TO PROVIDE FOR
8 NECESSARY MID-BIENNIUM BUDGET ADJUSTMENTS.

9
10 THE CITY OF HOMER ORDAINS:

11
12 Section 1. The Capital Budget for the following funds are hereby amended to provide
13 funding for the fiscal year ending June 2027:

14
15 **Capital Projects Funds:**

| | |
|-----------------------------------|-------------|
| 16 General Fund Fleet CARMA (152) | \$ 0 |
| 17 General Fund CARMA (156) | \$ 189,000 |
| 18 Utility CARMA (256) | \$ 123,250 |
| 19 Port Fleet Reserves (452) | \$ 0 |
| 20 Port Reserves (456) | \$ 23,250 |
| 21 HART Roads (160) | \$ 0 |
| 22 HART Trails (165) | \$ 0 |
| 23 HAWSP (205) | \$ 0 |
| 24 General Fund Unassigned (100) | <u>\$ 0</u> |
| 25 | |
| 26 Total Capital Expenditures | \$ 335,500 |

27
28 Section 2. This is a budget amendment ordinance only, is not permanent in nature, and
29 shall not be codified.

30
31 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this ___ day of May 2026.

32
33
34 CITY OF HOMER

35
36 _____
37 RACHEL LORD, MAYOR

38
39 ATTEST:

40
41 _____
42 AMY WOODRUFF, CITY CLERK

- 43
- 44 YES:
- 45 NO:
- 46 ABSENT:
- 47 ABSTAIN:
- 48
- 49 First Reading:
- 50 Public Hearing:
- 51 Second Reading:
- 52 Effective Date: