



Agenda

City Council Regular Meeting

Tuesday, May 26, 2026 at 6:00 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: 205 093 973 Password: 610853

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE

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

MAYORAL PROCLAMATIONS AND RECOGNITIONS

- a. Legislative Citation Presentation to Robert Archibald
- b. Introduction of new HPD officer Benito Ramirez-Torres

PUBLIC COMMENT ON MATTERS ALREADY ON THE AGENDA

RECONSIDERATION

CONSENT AGENDA (Items listed below will be enacted by one motion. If a separate discussion is desired on an item, that item may be removed from the Consent Agenda and placed on the Regular Meeting Agenda at the request of a Councilmember.)

- a. Homer City Council Unapproved Regular Meeting Minutes of May 11, 2026. Recommend Approval.
- b. Memorandum CC-26-104 Confirming the Appointment of Linda Franklin to the Parks, Art, Recreation and Culture Advisory Commission and _____ to the Planning Commission. Recommend Approval.
- c. Memorandum CC-26-105 from the City Manager re: Prohibiting the Scheduling of Special Meetings by Boards and Commissions until such time as the Clerk's Office is Fully Staffed, Unless Directed by Council. Recommend Approval.
- d. Ordinance 26-28, An Ordinance of the City Council of Homer, Alaska Appropriating Funds in the Amount of \$8,000 from the General Fund Balance and Authorizing the Use of Limited Staff Time and City Equipment for Public Information on the Ballot Proposition for the Continuation of the Homer Accelerated Roads and Trails (HART) Program and Reauthorizing the Three-Fourths Percent (3/4%) Sales Tax Levy for Up to Twenty Additional Years Including

Without Limitation Information That May Influence the Outcome of the Election on the Proposition. City Manager. Recommended Dates introduction May 26, 2026, Public Hearing and Second Reading June 8, 2026.

Memorandum CC-26-106 from City Manager as backup.

- e. Resolution 26-034, a Resolution of the City Council of Homer, Alaska, Awarding the Contract for Prisoner Meals at the Homer Jail to Homer Senior Citizens, Inc. of Homer, Alaska, in the Amount of \$10.50 Breakfast, \$10.50 Lunch, and \$10.50 Dinner per Day/per Inmate with a Delivery Fee of \$5 per Trip and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents. City Manager/Chief of Police. Recommend Adoption.

Memorandum CC-26-107 from Chief of Police as backup.

- f. Resolution 26-035, a Resolution of the City Council of Homer, Alaska, Approving a Memorandum of Agreement for the Purpose of Intergovernmental Administration of Borough and City of Homer Elections. City Manager/ City Clerk. Recommend Adoption.

Memorandum CC-26-111 from City Clerk as backup.

- g. Resolution 26-036, a Resolution of the City Council of Homer, Alaska Establishing the City of Homer Property Tax Mil Levy rate at 4.5 Mils for 2026. City Manager. Recommend Adoption.

- h. Resolution 26-037, a Resolution of the City Council of Homer, Alaska Establishing a 2026 Mil rate of 1 Mil for the Ocean Drive Loop Special Service District. City Manager. Recommend Adoption.

Memorandum CC-26-108 from City Manager as backup.

- i. Resolution 26-038, a Resolution of the City Council of Homer, Alaska acknowledging the insufficiency of the petition for the Spruce Lane Special Assessment District. City Manager/City Clerk. Recommend Adoption.

Memorandum CC-26-109 from City Clerk as Backup.

- j. Resolution 26-039, a Resolution of the City Council of Homer, Alaska, Selecting a Cleanup Alternative for the HERC property with Kenai Peninsula Borough Parcel ID 17510070 to Demolish the HERC 2 Building and Not Pursue Cleanup on the Larger Building. City Manager/Community Development Director.

Memorandum CC-26-110 from Community Development Director as backup.

VISITORS

- a. Chris Hess, Reggie Joule, and Miles Baker, J&H Consulting (City Lobbyists) End of Session Legislative Update.

- [b.](#) Flannery Ballard, Alaska Department of Environmental Conservation. HERC Brownfields Remediation Update.
- c. Eric Engebretsen, Homer Marine Trades Update.

ANNOUNCEMENTS / PRESENTATIONS / REPORTS (5 Minute limit per report)

- a. Worksession Report
- b. Committee of the Whole Report
- c. Mayor's Report
- d. Borough Report
- e. Conversations with Councilmember Report - Councilmember Aderhold
- f. Washington, DC Lobbying Trip Report – Shelly Erickson
- g. Library Advisory Board Report
- h. Planning Commission Report
- i. Economic Development Advisory Commission Report
- j. Parks Art Recreation and Culture Advisory Commission Report
- k. Americans with Disabilities Act Advisory Board Report

PUBLIC HEARING(S)

- [a.](#) Ordinance 26-24, an Ordinance of the City Council of Homer, Alaska Amending the FY26 Capital Budget by Accepting and Appropriating a 2026 Alaska Department of Natural Resources Volunteer Fire Capacity (VFC) Grant in the Amount of \$8,585.14 and Appropriating \$953.90 from the Fire Capital Asset Repair and Maintenance Allowance (CARMA) to Purchase Sixteen Emergency Response Pagers and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents. City Manager/Fire Chief. Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-093 from Fire Chief as backup.

- [b.](#) Ordinance 26-25, an Ordinance of the City Council of Homer, Alaska Amending the FY26/27 Operating Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager. Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-094 from Chief Technology Officer as backup
Memorandum CC-26-101 from City Manager as backup

- c. Ordinance 26-26, an Ordinance of the City Council of Homer, Alaska Amending the FY26/27 Capital Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager. Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-102 from City Manager as backup

- d. Ordinance 26-27, an Ordinance of the City Council of Homer, Alaska, Amending the City of Homer Water and Wastewater Rates and Updating the City Fee Schedule Accordingly. Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-103 from Finance Director as backup.

Memorandum CC-26-114 from Finance Director as backup.

Memorandum CC-26-115 from Councilmember Davis as backup.

ORDINANCE(S)

- a. Ordinance 26-29, an Ordinance of the City Council of Homer, Alaska Amending the FY26 Capital Budget by Appropriating \$378,000 from the Homer Accelerated Roads and Trails (HART) Trails Fund for the planning and design of the Woodard Canyon Trail above Karen Hornaday Park. City Manager/ Public Works Director. Recommended Dates introduction May 26, 2026, Public Hearing and Second Reading June 8, 2026.

Memorandum CC-26-112 from Public Works Director as backup.

CITY MANAGER'S REPORT

- a. City Manager's Report
- b. Monthly FY 26 YTD Report

PENDING BUSINESS

NEW BUSINESS

- a. Memo CC-26-113 from Councilmember Davis Regarding Seasonal Sales Tax

RESOLUTIONS

COMMENTS OF THE AUDIENCE

- a. Public Comment Received

COMMENTS OF THE CITY ATTORNEY

COMMENTS OF THE CITY CLERK

COMMENTS OF THE CITY MANAGER

COMMENTS OF THE MAYOR

COMMENTS OF THE CITY COUNCIL

ADJOURNMENT

Next Regular Meeting is Monday, June 8, 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.

Session 26-11 a Regular Meeting of the City Council of Homer, Alaska was called to order on May 11, 2026 by Mayor Rachel Lord at 6:00 p.m. at the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska, and opened with the Pledge of Allegiance.

PRESENT: COUNCILMEMBERS ADERHOLD, DAVIS, HANSEN, PARSONS, VENUTI

ABSENT: COUNCILMEMBER ERICKSON

STAFF: CITY MANAGER JACOBSEN
CITY CLERK WOODRUFF
SPECIAL PROJECTS AND COMMUNICATIONS COORDINATOR CARROLL
FIRE CHIEF JAGER
CHIEF TECHNOLOGY OFFICER JIRSA
PUBLIC WORKS DIRECTOR KORT
POLICE CHIEF SCANLON

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

ADERHOLD/VENUTI MOVED TO APPROVE THE AGENDA.

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

MAYORAL PROCLAMATIONS AND RECOGNITIONS

- a. Mayoral Proclamation Recognizing May 12th as Myalgic Encephalomyelitis/Chronic Fatigue Syndrome Day.
- b. Recognition of HVFD Staff and Volunteer Certifications and Awards.

PUBLIC COMMENT ON MATTERS ALREADY ON THE AGENDA

Mercedes Harness, City Resident, thanked City Council for proclamation recognizing ME/CFS day. It is not something 'out there', it affects neighbors and loved ones and the people who care for them.

Robert Archibald, City Resident, shared that he is delighted by the proclamation on ME/CFS. His wife of 47 years was a go-getter who caught a virus, and there was much dialogue about what was causing the ailment that she had. There is a concerted effort to understand ME/CFS, and he hopes that it succeeds.

RECONSIDERATION

CONSENT AGENDA (Items listed below will be enacted by one motion. If a separate discussion is desired on an item, that item may be removed from the Consent Agenda and placed on the Regular Meeting Agenda at the request of a Councilmember.)

- a. Homer City Council Unapproved Regular Meeting Minutes of April 27, 2026. Recommend Approval.
- b. Memorandum CC-26-092 Authorizing the Issuance of a Letter of Non-Objection to the Alcoholic Beverage Control Board Regarding Liquor License Renewals for the Down East Saloon, Safeway Oaken Keg #1832, Homer Brewing Company, The Broken Oar, The Alibi, and Save U More Liquor #6. Recommend Approval.

- c. Ordinance 26-24, an Ordinance of the City Council of Homer, Alaska Amending the FY26 Capital Budget by Accepting and Appropriating a 2026 Alaska Department of Natural Resources Volunteer Fire Capacity (VFC) Grant in the Amount of \$8,585.14 and Appropriating \$953 from the Fire Capital Asset Repair and Maintenance Allowance (CARMA) to Purchase Sixteen Emergency Response Pagers and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents. City Manager/Fire Chief. Recommended Dates Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-093 from Fire Chief as backup.

- d. Ordinance 26-25, an Ordinance of the City Council of Homer, Alaska Amending the FY26/27 Operating Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager. Recommended Dates Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-094 from Chief Technology Officer as backup
Memorandum CC-26-101 from City Manager as backup.

- e. Ordinance 26-26, an Ordinance of the City Council of Homer, Alaska Amending the FY26/27 Capital Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager. Recommended Dates Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-102 from City Manager as backup.

- f. Ordinance 26-27, an Ordinance of the City Council of Homer, Alaska, Amending the City of Homer Water and Wastewater Rates and Updating the City Fee Schedule Accordingly. City Manager/Finance Director. Recommended Dates Introduction May 11, 2026, Public Hearing and Second Reading May 26, 2026.

Memorandum CC-26-103 from Finance Director as backup.

- g. Memorandum CC-26-095 from Special Projects and Communications Coordinator regarding Approval of 2027-2032 Capital Improvement Plan/FY2028 Legislative Request Development Schedule. Recommend Approval.

- h. Resolution 26-030, a Resolution of the City Council of Homer, Alaska Amending Planning Commission Bylaws Articles Titled Regular Meetings, Special Meetings, Duties and Power of the Officers, Conflict of Interest, Situation of Personal Interest, Ex Parte Communications, Quorum; Voting, and Attendance. City Clerk/Planning Commission. Recommend Adoption.

Memorandum CC-26-096 from City Clerk as backup.

- i. Resolution 26-031, a Resolution of the City Council of Homer, Alaska Updating the Council Operating Manual and Commission and Board Bylaws to Include a Policy Directive on the Use of Artificial Intelligence. Mayor. Recommend Adoption.

Memorandum CC-26-097 from Mayor Lord as backup.

- j. Resolution 26-032, a Resolution of the City Council of Homer, Alaska, Adopting the 2026 Amendment to the Water and Sewer Utility Financial and Rate Setting Policies and Utility Financial Plan. City Manager/Finance Director. Recommend Adoption.

Memorandum CC-26-098 from Finance Director as backup.

ADDERHOLD/VENUTI MOVED TO ADOPT THE RECOMMENDATIONS OF THE CONSENT AGENDA AS READ.

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

VISITORS (10 Minute limit per visitor)

- a. Eric Engebretsen, Homer Marine Trades Association Update

Mayor Lord noted that Mr. Engebretsen is unwell and has rescheduled for an upcoming meeting.

ANNOUNCEMENTS / PRESENTATIONS / REPORTS (5 Minute limit per report)

- a. Worksession Report

City Manager Jacobsen reported that at the night's worksession Council discussed next steps for lot 88-2 on the Homer Spit. Council gave direction to make the building owners on that lot aware of the opportunity to apply for a lease for that property, with a timeline to allow for a decision to be made by September 1st, 2026. Lease applications will be evaluated under terms of HCC 18.08.060. Council will only entertain a lease for a full lot, not a portion thereof.

- b. Committee of the Whole Report

Councilmember Aderhold noted that Council discussed Resolution 26-033 and 26-033(S), which will be approving the Health Insurance Contract. The Committee of the Whole topic was mid-biennium budget adjustments. Ordinances 26-25 and 26-26 are for the operating and capital budgets respectively. There will be a public hearing at the next meeting at which time Council will consider amendments.

- c. Mayor's Report

Mayor Lord noted that she had the chance to thank our congressional delegation in person for the Port Infrastructure Development Program grant of 11 million when she was recently in D.C. That is how public infrastructure works best—when all levels of government work together to support it.

She has learned that the City may be eligible for Essential Air Service (EAS), which could subsidize air travel to Homer. Air travel is an underpinning to our well-being as a community. More information to come on the EAS conversation.

City Manager Jacobsen and Mayor Lord met with the borough to discuss the future of the pool at Homer High School. Mayor Lord recognized Kachemak Swim Club for stepping up as a potential operator for the pool and Mayor Micciche for helping to convene a conversation with the school district. The Hospital is willing to be a partner in the conversation, and she will bring forward a budget amendment for short-term funding to help keep the pool open over the next year.

The Elk's club held their statewide convention here in Homer on April 30th. Over 100 members from all over the state were here in Homer, and Mayor Lord got to welcome them to town.

Thank you to the Council for approving the Artificial Intelligence resolution.

- d. Borough Report

Assemblymember Cooper noted that the season is officially upon us now with the coming of the Shorebird festival. The budget process is underway at the Borough. The Assembly approved an ordinance to convey five borough properties to Homer for the Kachemak Sponge project. The Borough passed a resolution setting the floor for education funding at \$62 million, as requested by the Kenai Peninsula Borough School District. On the 18th and 19th the borough has two full days of budget workshops. Public hearings on the budgets will be held in the evening of the 19th and the final meeting on June 2nd.

- e. Planning Commission Report

PUBLIC HEARING(S)

- a. Ordinance 26-23, an Ordinance of the City Council of Homer, Alaska Submitting a Ballot Question to the Voters at the Regular Municipal Election on November 3, 2026, Regarding the Continuation of the Homer Accelerated Roads and Trails (HART) Program and Reauthorizing the Three-Fourths Percent (3/4%) Sales Tax Levy for Up to Twenty Additional Years. City Council/City Manager. Introduction April 27, 2026, Public Hearing and Second Reading May 11, 2026.

Mayor Lord opened the Public Hearing. There were no comments and the hearing was closed.

ADERHOLD/VENUTI MOVED TO ADOPT ORDINANCE 26-23 BY READING OF TITLE ONLY FOR SECOND AND FINAL READING.

In response to a question, City Manager Jacobsen confirmed that there will be an education campaign regarding the ballot measure and a public information campaign plan to get the message out to the voters.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

ORDINANCE(S)

CITY MANAGER'S REPORT

- a. City Manager's Report
Title 21 report
Public Comment Received

City Manager Jacobsen noted that the City has received the Structural Engineer's report and is working with the insurance adjusters on the next steps for that project.

With regards to Title 21, she highlighted upcoming activities including the Public Comment deadline on May 15th and a June 22nd Joint Worksession of Council and the Planning Commission. She encouraged anyone with questions about the process to contact City staff.

PENDING BUSINESS

NEW BUSINESS

RESOLUTIONS

- a. Resolution 26-033, a Resolution of the City Council of Homer, Alaska Approving new 18-Month Contracts with Moda Health, VSP, and Prudential with a Renewal Date of July 1, 2026. City Manager/Personnel Director.

Resolution 26-033(S), a Resolution of the City Council of Homer, Alaska Approving new ~~18~~ **6**-Month Contracts **with Current Benefits** with Moda Health, VSP, and Prudential with a Renewal Date of July 1, 2026. City Manager/Personnel Director.

Memorandum CC-26-099 from Personnel Director as backup.

Memorandum CC-26-100 from City Manager as backup.

ADERHOLD/VENUTI MOVED TO ADOPT RESOLUTION 26-033 BY READING OF TITLE ONLY.

ADERHOLD/DAVIS MOVED TO SUBSTITUTE RESOLUTION 26-033(S)

Discussion included the following points:

- Employee Committee supported 6-month renewal under current plan.
- The Option 1 plan would be equivalent to a pay cut for City employees due to increases in co-pays and out-of-pocket max.
- An 18-month renewal at the current level is not sustainable, and a 6-month contract lessens the impact to the budget and allows the employee committee to consult with their departments about longer-term coverage recommendations.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

Mayor Lord commented that health insurance is a wild, awful space, and it seems like the amount of economic activity that would be unleashed by a less painful health insurance landscape in this country would be mind-boggling.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

COMMENTS OF THE AUDIENCE

a. Public Comment Received

Scott Adams thanked Public Works and the Parks Department for their support of the Mariners softball tournament. He commented on leasing matters on the Homer Spit. He noted that proposed Short Term Rentals policy could penalize business owners who do not use a site like AirBNB or similar.

Robert Archibald provided an update from the Prince William Sound Regional Citizens Advisory Council (PWSRCAC), saying that he was voted president again for another year. Foreign flagged ships are coming in and transporting oil to Asia. PWSRCAC is an important organization making sure that people are doing things right. Anyone with questions can reach out to him.

COMMENTS OF THE CITY ATTORNEY

COMMENTS OF THE CITY CLERK

City Clerk Woodruff noted that she will be working with Councilmember Aderhold on the City Council Operating Manual and bringing it back to Council with suggested changes in June .

COMMENTS OF THE CITY MANAGER

City Manager Jacobsen read the list of current job openings at the City.

COMMENTS OF THE MAYOR

Mayor Lord offered her congratulations to Homer High and Kenai Peninsula College Graduates. Thank you to all of our teachers, staff, and students for another strong school year. Another legislative session is also coming to a close and should wrap up on the 20th. She appreciates all the work going on down in the Capitol.

COMMENTS OF THE CITY COUNCIL

Councilmember Venuti reminded everyone that Memorial Day is coming up on the 25th, which means that the Council meeting will be held on a Tuesday. There is a short and meaningful service at the Hickerson Memorial Cemetery that day. Safe and Healthy kids fair is this Saturday 11-2 at the Homer High School. She thanked Robert Archibald for his service on the PWSRCAC and Scott Adams for his comments. She emphasized that she really values public input—it tells her what the public wants.

Councilmember Parsons thanked the City Manager, Finance Director, HR Director, and the Clerk's office, for making complex subjects succinct and transparent. It also helps the public engage better when these matters are clearly spelled out. He noted that it was cool to see City Clerk Woodruff volunteering at the Cook Inletkeeper E-Cycling event, and encouraged everyone to go out and find a way to volunteer.

Councilmember Aderhold said she is happy to be home after being in Texas for 3 weeks. Conversations with a Councilmember is scheduled for tomorrow at noon. ME/CFS day proclamation is very personal to Councilmember Aderhold, and she appreciates that Mayor Lord brought it forward. She encourages people to view the Unrest documentary that will be shown at the college.

Councilmember Davis acknowledged that this is normally the time of year that we talk about No Mow May. If you ever do see dandelions in your lawn, the longer you can leave them the better it is for the pollinators. He thanked Finance for the clear breakdown of the rates that are proposed in the fee schedule. It makes it clear what a good policy that is. This will increase what we are able to put into reserves while lowering the per-gallon rate overall.

Councilmember Hansen said that she loves seeing people in the council chambers for recognitions. She noted that after 25+ years she'll be moving on from her job at the hospital to manage a dental office.

There being no further business to come before the Council, Mayor Lord adjourned the meeting at 6:59 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-26-104

Confirming the Appointments of Linda Franklin to the Parks, Art, Recreation and Culture Advisory Commission and _____ to the Planning Commission

Item Type: Action Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 19, 2026
From: Amy Woodruff, City Clerk

SUMMARY:

The City Clerk's office has received one application for the open seat on the Parks, Art, Recreation and Culture Advisory Commission (PARCAC), and several applications for the open seat on the Planning Commission (PC). Mayor Lord has appointed Linda Franklin to the PARCAC seat, subject to confirmation by City Council. She will be providing the name of her appointee to the Planning Commission prior to Tuesday's meeting in the Supplemental Packet. The PARCAC seat was vacated by the resignation of Ellie Stefano and will expire on March 31, 2027. The PC seat was vacated by the resignation of Charles Barnwell and will expire March 31, 2029.

RECOMMENDATION:

Approve this memorandum to confirm the Appointments of Linda Franklin to the Parks, Art, Recreation and Culture Advisory Commission and _____ to the Planning Commission

ATTACHMENTS:

Linda Franklin's redacted application for appointment to PARCAC.

From: [Application for Appointment to an Advisory Body](#)
To: [Department Clerk](#)
Subject: ** Application for Appointment **
Date: Friday, April 17, 2026 3:29:00 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Submitted on Friday, April 17, 2026 - 3:28pm

Submitted by anonymous user: 74.244.72.13

Submitted values are:

Applicant Information

Full Name Linda Franklin

Physical Address Where you Claim Residency 52315

Hematite Ave

Mailing Address 52315 Hematite Ave

Phone Number(s) [REDACTED]

Advisory Bodies Parks, Art, Recreation & Culture
Advisory Commission – Meetings held on the 3rd
Thursday of February through June and August
through November at 5:30 p.m.

Residency

Are you a City Resident? No

How long have you been a resident of the South

Peninsula Area? 7 years

Background Information

Have you ever served on a similar advisory body?

No

Other memberships

KBBI Board of Directors, Bunnell Street Arts Center, Kachemak Nordic Ski Club, Homer Pickleball Club, Kachemak Heritage Land Trust, Friends of Kachemak State Park, Friends of Homer Public Library

Special Training & Education

I value access to all kinds of recreational opportunities, and have been a lifelong supporter of community arts and culture. I have worked as a regional history museum exhibits curator, and have a M.A. in Northern Studies.

Why are you interested in serving on the selected Advisory Body?

As soon as I heard that outside-of-town residents could join the PARC Commission, I decided to apply. All of the things this commission addresses are integral to my personal priorities and to the quality of life here. I have a strong desire to support the improvement of recreational services and facilities

as well as making public spaces more accessible and engaging.

I value and enjoy discussion and collaboration in seeking positive solutions to community issues.



MEMORANDUM

Prohibiting the Scheduling of Special Meetings by Boards and Commissions until such time as the Clerk's Office is Fully Staffed, Unless Directed by Council.

Item Type: Action Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 19, 2026
From: Melissa Jacobsen, City Manager

Summary: This memorandum requests that the Council prohibit Boards and Commissions from scheduling special meetings until the Clerk's Office is fully staffed, unless such meetings are specifically directed by the Council.

Discussion: Over the past six months, the Clerk's Office has undergone significant transition, resulting in a full staff of three newly appointed clerks. However, Deputy Clerk Lynn has submitted her resignation effective May 29, which will leave the office understaffed for an undetermined period.

Several Boards and Commissions typically do not meet during June and/or July, which will provide some temporary relief for Clerk's Office staffing needs. However, some Boards and Commissions have expressed interest in scheduling special meetings during these off months. Preparing meeting packets and providing clerking support for additional meetings will place an increased workload on the remaining staff during an already constrained period.

Recommendation: Adopt a motion prohibiting Boards and Commissions from scheduling special meetings until the Clerk's Office is fully staffed, unless otherwise directed by the Council.



MEMORANDUM

Ordinance 26-28, An Ordinance of the City Council of Homer Appropriating Funds in the Amount of \$8,000 from the General Fund Balance and Authorizing the use of Limited Staff Time and City Equipment for Public Information on the Ballot Proposition for the Continuation of the Homer Accelerated Roads And Trails (HART) Program and Reauthorizing the Three-Fourths Percent (3/4%) Sales Tax Levy for up to Twenty Additional Years Including Without Limitation Information that may Influence the Outcome of the Election on the Proposition. City Manager.

Item Type: Backup Information
Prepared For: Mayor Lord and Homer City Council
Date: May 18, 2026
From: Melissa Jacobsen, City Manager

Background: The Homer Accelerated Roads and Trails (HART) Program, originally known as Homer Accelerate Roads Program (HARP), was established in 1987 as a three-fourths percent (3/4%) sales tax levy that is subject to voter approval every 20 years.

The HART program funds reconstruction of substandard city roads, upgrades to existing roads, construct of new streets and non-motorized trails and ongoing maintenance. Its purpose is to proactively maintain road conditions, manage long-term maintenance costs, improve access, support emergency repairs, enhance property values, and contribute to overall quality of life.

State-maintained roads are generally not included in the program; however, HART funds may be used to leverage state-funded projects.

Discussion: Ordinance 26-23 authorized placing a ballot question before voters at the City of Homer regular election on November 3 to determine whether to renew the 0.75% sales tax supporting the HART Program.

Prior to the election, the City plans to conduct a public information campaign to educate voters about the HART Program and its benefits, in compliance with Alaska Statutes (AS) 15.13.145 and requirements of the Alaska Public Offices Commission (APOC).

The campaign is expected to begin approximately two months before Election Day and will include, at a minimum:

Print media

- Postcard mailed to City of Homer residents;

- Display ads in two local newspapers;
- Informational fliers.

Radio

- 30-second informational spots aired on KBBJ Public Radio and area commercial radio stations.

Digital media

- Banner display ads on local newspapers' websites;
- Feature stories on the City's Social Media Facebook and Instagram accounts;
- Feature article(s) on the City's website.

Recommendation: Adopt the ordinance appropriating funds for a public information campaign for the continuation of the HART Program and reauthorizing the 3/4% sales tax levy for up to twenty additional years.

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

3 City Manager

4 **ORDINANCE 26-28**

5
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER APPROPRIATING
7 FUNDS IN THE AMOUNT OF \$8,000 FROM THE GENERAL FUND
8 BALANCE AND AUTHORIZING THE USE OF LIMITED STAFF TIME
9 AND CITY EQUIPMENT FOR PUBLIC INFORMATION ON THE BALLOT
10 PROPOSITION FOR THE CONTINUATION OF THE HOMER
11 ACCELERATED ROADS AND TRAILS (HART) PROGRAM AND
12 REAUTHORIZING THE THREE-FOURTHS PERCENT (3/4%) SALES
13 TAX LEVY FOR UP TO TWENTY ADDITIONAL YEARS INCLUDING
14 WITHOUT LIMITATION INFORMATION THAT MAY INFLUENCE THE
15 OUTCOME OF THE ELECTION ON THE PROPOSITION.
16

17 WHEREAS, Ordinance 26-xx submits a ballot question to the voters at the November 3
18 2026 regular election inquiring whether to reauthorize the HART Program three-fourths
19 percent (3/4%) sales tax levy for up to twenty additional years to support the HART Program;
20 and
21

22 WHEREAS, It is the Council's duty and desire to ensure that all City voters are aware
23 of the impact of reauthorizing HART Program that is used to pay for reconstructing
24 substandard city roads, upgrading existing roads, constructing new streets and non-motorized
25 trails and paying for maintenance as essential City services; and
26

27 WHEREAS, AS 15.13.145(c)(2) permits the City to provide the public with
28 nonpartisan information about a ballot proposition, but AS 15.13.145(b) prohibits the City
29 from using funds to influence the outcome of an election concerning a ballot proposition
30 unless the City specifically appropriates the funds for that purpose by ordinance; and
31

32 WHEREAS, The purpose of this ordinance is to specifically appropriate \$8000 for the
33 purpose of informing the public fully about the effects of the ballot proposition to reauthorize
34 the HART Program three-fourths percent (3/4%) sales tax levy for up to twenty additional years
35 including information that APOC would likely categorize as influencing the outcome of the
36 election on the ballot proposition.
37

38 NOW THEREFORE, The City of Homer Ordains:
39

40 Section 1. The FY27 Operating budget is hereby amended by appropriating \$8,000
41 from General Fund Balance to provide public information on the ballot proposition to,
42 reauthorize the HART Program three-fourths percent (3/4%) sales tax levy for up to twenty

43 additional years to support the HART Program including without limitation information that
44 may influence the outcome of the election on the proposition, as follows:

45

46	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
47	100-0101-5240	Political Activities	\$8,000

48

49 Section 2. This ordinance is a budget amendment only, is not of a permanent nature
50 and is a non code ordinance.

51

52 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA this ____ day of _____, 2026.

53

54

55

CITY OF HOMER

56

57

RACHEL LORD, MAYOR

58

59

60

61 ATTEST:

62

63

AMY WOODRUFF, CITY CLERK

64

65

66 YES:

67 NO:

68 ABSTAIN:

69 ABSENT:

70

71 First Reading:

72 Public Hearing:

73 Second Reading:

74 Effective Date:



MEMORANDUM

CC-26-107

Resolution 26-034, a Resolution of the City Council of Homer, Alaska, Awarding the Contract for Prisoner Meals at the Homer Jail to Homer Senior Citizens, Inc. of Homer, Alaska, in the Amount of \$10.50 Breakfast, \$10.50 Lunch, and \$10.50 Dinner per Day/per Inmate with a Delivery Fee of \$5 per Trip and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 13, 2026
From: Mike Scanlon, Chief of Police
Through: Melissa Jacobsen, City Manager

SUMMARY:

Renewal of the Homer City Jail (HCJ) meals contract with the Homer Senior Citizen Center (HSC). This contract will be for a period of three years with two options to renew for an additional year. Due to no bids being submitted, this will be a sole source contract.

BACKGROUND:

HSC has provided our meal service to HCJ for the last ten years and has done a very good job. We would like to continue this relationship with a reliable partner like HSC. The meal cost has gone from \$8.50 per meal to \$10.50 per meal, which is very reasonable.

RECOMMENDATION:

I recommend that the City Council to approve this contract.

ATTACHMENTS:

Bid
Food Permit
Draft Contract



HOMER SENIOR CENTER

EMBRACING EVERY MOMENT | SINCE 1974

RE: Prisoner Meal Service Proposal

April 30, 2026

To Whom it May Concern,

Homer Senior Citizens, Inc. is pleased to submit our proposal for prisoner meal services. HSC is a State of Alaska licensed food service facility providing meals 365 days per year. Our kitchen staff maintain current food worker certifications, and supervisory staff hold ServSafe certifications, ensuring adherence to high standards of food safety and sanitation.

Our menus are developed in alignment with guidance from a licensed registered dietitian and are designed to support balanced nutrition. All meals are prepared in accordance with USDA nutritional guidelines, ensuring appropriate caloric intake and nutritional value for individuals served. Menu planning emphasizes whole grains, fruits, vegetables, and lean proteins, with accommodations available for medically necessary or religious dietary restrictions.

Breakfast is available for delivery or pickup between 7:30 a.m. – 9:00 a.m., lunch between 11:30 a.m. – 12:00 p.m., and dinner between 4:30 p.m. – 5:30 p.m. Special meals may be prepared with advance notice at no additional charge.

Homer Senior Citizens, Inc. maintains an active Alaska Department of Environmental Conservation (DEC) food establishment permit and operates in full compliance with Alaska Food Code requirements.

If delivery services are required, our vehicle is equipped with appropriate hot and cold holding capabilities to ensure food safety during transport and compliance with all DEC standards. In the event of an emergency, our alternate meal provider is South Peninsula Hospital.

The cost for meals is \$10.50 per meal. Delivery services, if requested, can be negotiated based on frequency and volume. All meals are served in appropriate containers with utensils, napkins, and condiments as needed. Invoicing will be provided on a monthly basis.

We appreciate the opportunity to partner with the City of Homer and look forward to continuing to serve our community.

Respectfully submitted,

Sarah Weideman, MBA, MSL Executive Director





Alaska Food Code 2026 Food Establishment Permit

Division of Environmental Health
Food Safety & Sanitation Program

Permit Number: 5466
Issued to: **HOMER SENIOR CITIZENS INC**
For: **Homer Senior Citizens Center**
For Operation of: **FF-2 Church/Institution Food Service**
Located at: **3935 N Svedlund ST Homer, AK 99603**

This permit, issued under the provisions of 18 AAC 31, is valid until the noted expiration date or unless suspended or revoked by the department.

This permit is not transferable for change of ownership, facility location, or type of operation. It must be posted in plain view in the establishment and is the property of the State of Alaska.

Expiration Date:
December 31, 2026

Program Manager:

A handwritten signature in black ink, appearing to read "Amaly 80V", is written over the printed name of the Program Manager.

If you have questions or concerns regarding safe food handling practices call or text 907-764-9825 or visit our website to file a complaint (dec.alaska.gov/eh/fss/report-illness-issue/)



**CONTRACT FOR
PRISONER MEAL SERVICE**

This agreement, made this ___ day of _____, 2026, by and between the City of Homer, an Alaskan municipal corporation, hereinafter referred to as City, and _____, hereinafter called provider.

WITNESSETH:

WHEREAS, The City maintains and operates the Homer Jail facility and is charged with the responsibility for providing meals to inmates; and

WHEREAS, Provider has a current State of Alaska business license together with current evidence of inspection and approval as a food service establishment from applicable State Agencies.

NOW, THEREFORE, in consideration of the mutual agreements and covenants hereinafter set forth, the parties agree as follows:

1. Provision of Meals.

Provider agrees to prepare and furnish all breakfasts, lunches, and dinners for prisoners who are incarcerated from time to time in the Homer Jail. Meal orders shall be given telephonically or in person to the provider approximately thirty (30) minutes prior to scheduled meal times. Meals shall be picked up by an authorized employee of the City at the place of preparation if the same is located within the City of Homer. Any provider located outside the City limits shall be required to deliver all meals, seven days per week and cost of their deliveries shall be included by any provider in the overall price of meals. Meal providers located in the City shall be required to deliver meals on the specific request of City personnel

in situations where City personnel cannot respond. In the event delivery is required for any meal order, a delivery fee may be added to the affected meal invoice. The delivery fee shall be a fixed "trip" fee independent of the number of meals on the invoice. The delivery fee shall be as specified in provider's bid sheet. Breakfast shall be available for pickup (or shall be delivered) between 7:30 a.m. and 9:00 a.m., lunch shall be available for pick up (or shall be delivered) between 11:30 a.m. and 12:00 noon, and dinner shall be available for pickup (or shall be delivered) between 4:30 p.m. and 5:30 p.m. Provider shall stand ready and able to furnish meals at other times, however, upon request.

Provider specifically understands and recognizes that the City does not control the number of occupants of its jail facility and thus cannot specify the minimum or maximum number of meals that may be required under this contract.

2. Special Meals (Religious or Medical diets).

Meal Provider shall prepare any necessary "special dietary" meals upon the request of the City, when said meals are necessitated by religious diets (Most commonly, but not limited to, Russian "Old Believers"), and any special diets ordered by medical personnel. If the cost of any "Special" meal exceeds the contract price for the normally provided "Contract" meal; the Meal Provider may charge the City whatever price it deems customary and reasonable up to, but not to exceed the level of price the Meal Provider charges the general public for the same or similar items on its regular menu.

3. License Requirements.

Provider must have a current State of Alaska business license, and must additionally

have current evidence of inspection and/or approval for the operation of a food service establishment from the applicable State agencies. All meals must be prepared in licensed and inspected premises.

4. Meal Guidelines.

Guidelines for all meals are contained in the attachment to this contract, marked Appendix "A".

5. Payment.

The City shall pay on a monthly basis for all meals prepared and furnished to inmates.

Prices, per the bid accepted by the City on _____ are as follows:

MEALS	BREAKFAST	LUNCH	DINNER
#1	\$ _____	\$ _____	\$ _____
#2	\$ _____	\$ _____	\$ _____
#3	\$ _____	\$ _____	\$ _____
#4	\$ _____	\$ _____	\$ _____
#5	\$ _____	\$ _____	\$ _____
#6	\$ _____	\$ _____	\$ _____
#7	\$ _____	\$ _____	\$ _____

An invoice shall accompany each meal delivery, specifying the date, number of meals, entree served, and the total price for each meal. No sales tax shall be included. The price for each meal served shall be the price specified above, per the bid by provider; however, substituted meals shall be provided at a fixed average price as indicated on Appendix "A" of

this contract.

A monthly statement shall be submitted to the City no later than the third weekday of the month following the month that the meals were actually served. A copy of all invoices shall be attached to this statement.

5. Term.

This contract shall commence on July 1, 2026 and expire June 30, 2029, unless terminated earlier or extended as hereinafter provided. All costs of delivery and any administrative costs shall be included in the individual meal costs - no additional charges or fees are permitted; except for provider's costs for special delivery services at request of authorized City agents.

7. Renewal Option.

This contract may be extended by written amendment expressing the mutual agreement of both the City and the meal provider. Each renewal shall extend this contract for an additional twelve (12) month term from the preceding expiration date, and up to two (2) renewal options may be executed. This contract cannot be extended beyond June 30, 2031.

If the meal provider wishes to renew this contract, he must serve written notice on the City (Chief of Police) at least sixty (60) days before the existing contract expires. If the City and meal provider cannot reach a mutual agreement for renewal at least forty-five (45) days prior to the existing contract expiration date, this renewal option shall expire, and the contract shall be publicly re-bid.

8. Termination of Contract.

The City reserves the right to terminate this contract, with two weeks (14 days) notice to the meal provider for the following causes:

- (a) Meal portions are frequently less than specifications;
- (b) The 25% monthly ceiling on substituted meals is exceeded;
- (c) Failure to rotate meals;
- (d) Failure to comply with billing requirements and provision of documentation (invoices).

(e) Failure to provide daily meal service as required, either directly, or by failure of his alternate meal provider.

(f) Meal Provider has served spoiled or "soured" food products; and has failed to immediately rectify the spoilage problem(s) upon notification by the City. For purposes of execution of the City's intent to terminate the contract pursuant to this section, notice to Meal Provider shall be in writing.

9. Hold Harmless Agreement and Liability Insurance.

General Liability: \$1,000,000 limit per occurrence for bodily injury, property damage, personal injury and advertising injury.

To the fullest extent permitted by law, the named Provider below agrees to defend, indemnify and hold harmless the City of Homer, its elected and appointed officials, employees and volunteers against any and all liabilities, claims, demands, lawsuits, or losses, including costs and attorney fees incurred in defense thereof, arising out of or in any way

connected or associated with this agreement.

10. Alternate Meal Provider Authorized.

Meal provider is authorized, should he elect to close his business for a limited number of days (not to exceed thirty in any calendar year), to make arrangements for an alternate meal provider of his choice, subject to the following conditions:

(a) Primary meal provider shall be jointly and severally liable with alternate meal provider for any breach of contract or damages suffered by City as a result of actions of any alternate meal provider.

(b) Primary meal provider shall submit all monthly billing statements/invoices to the police department for all meals served, including those served by the alternate meal provider. The City shall neither be billed by, nor remit directly to alternate meal provider.

(c) All meals served by the alternate meal provider shall be delivered to the police station.

(d) The City will pay the primary meal provider for meals served by his alternate provider at the standard rates as specified in Article 4 of this contract. Any difference between the standard meal contract price, and the price charged by the alternate meal provider to the primary meal provider shall be paid by the primary meal provider.

(e) Primary meal provider agrees to pay alternate meal provider for any meals he has provided, within 30 days following the last day of the month in which the meals were served.

(f) Alternate meal provider shall comply with all terms and conditions of this contract, including but not limited to; meal specifications, business licensing, health inspections and

insurance coverage.

(g) Primary meal provider shall deliver a written notice to the police department, signed by the alternate meal provider, in which the alternate provider shall acknowledge and endorse the terms and conditions of this contract. Notice shall be delivered before any meals are served by alternate meal provider. Formal notice shall be as stated in Appendix "B" to this contract.

11. Penalty Provision for Failure to Provide Meals.

In the event that meal provider fails to provide 365 day/year meal service, the City may purchase meals from any other source during the period of non-performance by meal provider. Meal provider hereby authorizes the City to deduct the difference between the contract meal prices, and the costs of the purchased meals, from the monthly payment to meal provider for the month in which the meals were actually purchased. An additional penalty of \$25.00 shall be deducted from the monthly payment for each day of non-performance. City shall attempt to order comparable meals to those specified in the contract, and shall order a "daily special" if one is available. This penalty provision shall not constitute a waiver of any of City's remedies for breach of contract.

12. Special Conditions.

The following special conditions shall apply to and govern the operation of this contract:

(a) Delivery fee shall be \$5.00 per trip.

13. Entire Agreement.

The provisions embodied in this contract contain all covenants, conditions and agreements between the parties and no change or amendment thereof shall occur without the express written agreement of the parties.

14. Assignment.

This contract may not be assigned by provider, in whole or in part, without the express written consent of the City.

IN WITNESS WHEREOF, the parties have hereunto set their hands this ____ day of _____, 2026.

PROVIDER: _____

By _____

THIS IS TO CERTIFY that on this ____ day of _____, 2026, before me the undersigned, a Notary Public in and for the State of Alaska, duly qualified, commissioned and sworn as such, personally appeared _____ and known to me to be the person described in and who executed the above instrument and he acknowledged to me that he signed the same freely and voluntarily for the means and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and notary seal the day and year first hereinabove written.

Notary Public in and for Alaska
My Commission Expires: _____

CITY:

CITY OF HOMER

By _____
Melissa Jacobsen, City Manager

THIS IS TO CERTIFY that on this ____ day of _____, 2026, before me the undersigned, a Notary Public in and for the State of Alaska, duly qualified, commissioned and sworn as such, personally appeared **Melissa Jacobsen** known to me to be the City Manager of Homer, Alaska, described in and who executed the above instrument and who acknowledged to me that they signed the same freely and voluntarily for the means and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and notary seal the day and year first hereinabove written.

Notary Public in and for Alaska

My Commission Expires:_____

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APPENDIX "A"
MEAL GUIDELINES

Breakfast Guidelines

Breakfast shall be served in individual portions in individual disposable containers. Each breakfast shall contain the following accessory items and condiments:

- (a) One napkin
- (b) One set plastic utensils (knife, fork, spoon)
- (c) One individually packaged serving of salt & pepper
- (d) One individual ketchup serving in sealed container
- (e) One individual mustard serving (with ham slice only)
- (f) One 1/2 oz. or larger, sealed serving jelly or jam

Each breakfast entree shall be accompanied by two slices of buttered white or whole wheat toast; a 1/2 pint (8 oz.) individually packaged serving of fresh milk or juice, and a 4 oz. (wt) minimum serving of fried or hash brown potatoes. Breakfast entrees shall be served in the following sequence for variety:

- (1) 2 fried eggs, over easy; 4 slices bacon (1 oz each)
- (2) 2 eggs, scrambled; 1 sausage patty, 4 oz. minimum
- (3) Ham Omelet (using 2 eggs and 4 oz. ham)
- (4) 2 fried eggs, over easy; 1 slice ham 4 oz. minimum
- (5) 2 eggs scrambled, 4 link sausages, 4 oz. min. (total)
- (6) 2 eggs, fried, over easy; 4 slices bacon, 1 oz. ea. slice
- (7) Cheese Omelet, (using 2 eggs and 1 oz. cheese)

Lunch Guidelines

Each prisoner shall have an individual lunch in a paper sack which shall consist of:

- (a) One item fresh fruit (apple, orange, banana, or pear)
- (b) One 12 oz. container of soda pop (non metal)
- (c) One 1 oz. bag of potato chips

- (d) One napkin
- (e) One sandwich, wrapped in plastic for freshness

Lunch orders will be called in at least 30 minutes prior to pickup. Lunches need not be delivered (except for firms outside the City limits) - a City employee will pick up all prisoner lunches. Sandwiches shall be prepared on either white bun, or whole wheat bread; and shall be garnished with lettuce, and the condiments traditional and customary for the specific sandwich (i.e. mustard, mayonnaise, salt and pepper, etc.). Sandwiches shall be rotated as follows:

- (1) Sliced turkey or chicken, 3 oz. meat minimum
- (2) Hamburger, 4 oz. meat minimum
- (3) Sliced beef, 3 oz. meat minimum
- (4) Sliced ham, 3 oz. meat minimum

Other meat based sandwiches may be substituted, at a frequency not to exceed 25% of the lunches in any given month; provided that they contain the 3 oz. minimum meat serving. The price on any substituted sandwich shall be fixed at the average of the bid price for the above four basic lunch sandwiches.

Dinner Guidelines

A hot dinner is provided for all prisoners. Each dinner shall be delivered in individual disposable containers, for the entree, potato dish, bread, and vegetable. Soup and salad shall be in separate disposable containers. The following items shall accompany each dinner:

- (a) One disposable cup with lid, containing 6 fluid ounces or more of hot soup; soup to be varied daily
- (b) One disposable cup with lid of tossed salad with dressing, container 12 fl. oz. or larger, essentially full; dressings to be varied daily
- (c) Two individual, two cracker servings in sealed wrappers (i.e. 4 crackers total); rotate types for variety
- (d) Two slices of french, white, or whole wheat bread, pre-buttered or supplied

with two butter patties

- (e) Vegetable side dish, vary daily, 4 1/2 oz. min. (wt.)
- (f) Potato, rice, or pasta (noodles, macaroni), 4 oz. (wt.) portion minimum; gravy where appropriate
- (g) Napkin, set of plastic silverware (knife, fork, spoon), salt, pepper in individual packets; and the condiments customary and usual for the entree (such as ketchup, tartar sauce, etc.)
- (h) One fresh fruit (apple, pear, orange, banana, etc.)
- (i) One individually packaged 1/2 pint (8 fluid oz.) serving of fresh milk or juice

The standard dinner entrees shall be as follows: and will be served in sequence, except for the substituted items:

- (1) Hamburger patty, 8 oz. minimum (wt.)
- (2) Fried Chicken; 4 individual pieces, not more than one of which shall be a wing or back
- (3) Two (2) Fried or baked Pork Chops, center cut; at least 1/2 inch thick after cooking
- (4) Fried or baked Fish, 6 oz. minimum (wt.)
- (5) Meat Loaf slice, 6 oz. minimum (wt.)
- (6) Roast Beef, 6 oz. minimum (wt.)

NOTE: In all of the meal specifications for breakfast, lunch and dinner all weights are after cooking.

Other dinner entrees may be substituted on an irregular basis as a frequency not to exceed 25% of all dinners served in any one month, provided that they contain at least a 6 oz. (wt.) edible portion of meat or fish. The price charged for substituted entrees shall be fixed at the average price bid on the above seven standard entrees.

Meal provider shall provide cardboard boxes for, and shall package all City Meals in cardboard boxes sufficient to facilitate convenient pickup, handling, and transportation of all contact meals to the jail facility.

APPENDIX "B"

CITY OF HOMER PRISONER MEAL SERVICE

Primary meal provider _____ hereby serves notice on the City of Homer that he designates _____ as his alternate meal provider for the balance of his contract period.

Alternate meal provider, _____, hereby acknowledges that I/We have read the current Prisoner Meal Service Contract and I/We agree to abide by all terms and conditions therein.

Business Name

Phone

Signature
Owner/Authorized Agent
Alternate Meal Provider

Subscribed and Sworn to before me this _____ day of _____, 2026.

Notary Public for the State of Alaska
My Commission Expires:_____

NOTE: PROOF OF INSURANCE MUST BE ATTACHED TO THIS NOTICE

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

3 City Manager/Police Chief

4 **RESOLUTION 26-034**

5
6 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA
7 AWARDING THE CONTRACT FOR PRISONER MEALS AT THE
8 HOMER JAIL TO HOMER SENIOR CITIZENS, INC. OF HOMER,
9 ALASKA, IN THE AMOUNT OF \$10.50 BREAKFAST, \$10.50 LUNCH,
10 AND \$10.50 DINNER PER DAY/PER INMATE WITH A DELIVERY FEE
11 OF \$5 PER TRIP AND AUTHORIZING THE CITY MANAGER TO
12 NEGOTIATE AND EXECUTE THE APPROPRIATE DOCUMENTS.

13
14 WHEREAS, In accordance with the Procurement Policy the Invitation to Bid was
15 advertised in the Homer News on April 16 and 23, 2026, sent to three in-state plans rooms, and
16 posted on the Clerk's home page; and

17
18 WHEREAS, Bids were due on April 28, 2026 and no bids were received; and

19
20 WHEREAS, The City wishes to enter into a sole source contract with the Homer Senior
21 Citizens Center (HSC), who registered as a plan holder but was unable to respond by the
22 deadline; and

23
24 WHEREAS, HSC has been the sole provider of these meals for the last ten years and they
25 have shown that they are qualified to complete the work; and

26
27 WHEREAS, This award is not final until written notification is received by the firm from
28 the City of Homer.

29
30 NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, approves
31 the contract award for Prisoner Meals at the Homer Jail to the Homer Senior Citizens, Inc. of
32 Homer, Alaska, in the amount of \$10.50 breakfast, \$10.50 lunch, and \$10.50 dinner per day/per
33 inmate with a delivery fee of \$5 per trip and authorizes the City Manager to execute the
34 appropriate documents.

35
36 PASSED AND ADOPTED by the Homer City Council this 26th day of May, 2026.

37
38 CITY OF HOMER

39
40 _____
41 RACHEL LORD, MAYOR
42

43 ATTEST:

44

45 _____

46 AMY WOODRUFF, CITY CLERK

47

48 Fiscal Note: Continuing monthly expenditures to account 100.164.5206 based on meals
49 provided.



MEMORANDUM

CC-26-111

Resolution 26-035, a Resolution of the City Council of Homer, Alaska, Approving a Memorandum of Agreement for the Purpose of Intergovernmental Administration of Borough and City of Homer Elections

Item Type: Backup Memorandum, Action Memorandum, or Informational Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 20, 2026
From: Amy Woodruff, City Clerk
Through: Melissa Jacobsen, City Manager

SUMMARY:

This Memorandum of Agreement (MOA) re-establishes an agreement between the Borough and the City for the joint administration of municipal elections.

BACKGROUND:

When the Kenai Peninsula Borough voters approved Ballot Proposition 5 in the October 7, 2025 Regular election, they changed the Borough's election date to November. This action did not change election dates for any of the municipalities in the Borough. The Borough Assembly directed the Borough Clerk to terminate the existing MOA for joint administration of elections with the intention to enter into a new MOA if election dates were amended to align City election dates with the new Borough election date.

After considering the costs associated with maintaining an October election date and purchasing or leasing our own election equipment, the City determined that the best course of action would be to align the City's election date with the Borough elections in November. Ordinance 26-16(A) accomplished that change, and the only remaining step is to enter into a new MOA. The terms are substantially similar to the MOA that was previously in place. Small fee increases that reflect the increased costs to the Borough in administration of elections. The net impact will be an increase of approximately \$1,250 per election, which can be absorbed by the existing elections budget.

RECOMMENDATION:

Adopt the resolution approving the elections MOA

ATTACHMENTS:

KPB Resolution 26-029
Main MOA
City of Homer Participating Addendum

Introduced by: Tunseth at the Request of
the Borough Clerk
Date: 05/19/26
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2026-029**

**A RESOLUTION APPROVING A MEMORANDUM OF AGREEMENT
FOR THE PURPOSE OF INTERGOVERNMENTAL ADMINISTRATION
OF BOROUGH AND CITY ELECTIONS WITH PARTICIPATING CITIES**

WHEREAS, the KPB and the incorporated cities within the KPB share a common goal and find that it serves the public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough; and

WHEREAS, Proposition 5 was ratified by a majority of voters voting on the question at the October 7, 2025 regular election, which changed the KPB's October local election date to November to align with the Federal and State; and

WHEREAS, as a result, Resolution 2025-045 directed the Borough Clerk to provide notice of termination to the cities of the 2024 Revised Memorandum of Agreement (MOA) approved via Resolution 2024-038 and work with cities on a new agreement, if requested by the cities, once the cities were able to work through their respective processes in considering a change to a city's local election date; and

WHEREAS, this resolution authorizes the Mayor to enter into an agreement for the intergovernmental administration, including cost and equipment sharing, of local KPB and city elections;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the Assembly authorizes and approves the "Main Memorandum of Agreement", materially the same as the version accompanying this resolution, between the KPB and any cities within KPB that have moved their regular election date to the November election date and that request to sign the agreement and participating addendum. That the Mayor, or designee, is authorized to execute the Main Memorandum of Agreement, participating addendums, and any other documents necessary to effectuate the intent and purpose of this resolution.

SECTION 2. That this resolution takes effect immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 19TH DAY OF MAY, 2026.



Ryan Tunseth, Assembly President

ATTEST:


Michele Turner, MMC, Borough Clerk



Yes: Cooper, Dunne, Ecklund, Eicher, Hicks, Niesen, Truesdell, Tunseth
No: None
Absent: Griebel

MAIN MEMORANDUM OF AGREEMENT

Between Kenai Peninsula Borough and Participating Cities within the Borough
For the Intergovernmental Administration of Borough and City Municipal Elections

This Main Memorandum of Agreement (hereinafter the “Agreement”) is by and between the Kenai Peninsula Borough, whose address is 144 North Binkley Street, Soldotna, AK 99669, (hereinafter “Borough”) and the participating cities of the borough (hereinafter “Cities,” or “City”) whose addresses are included on their corresponding Participating Addendums (“PA”) incorporated herein, for the purpose of intergovernmental administration of the Borough and the Cities’ local municipal elections (hereinafter “municipal elections”).

WHEREAS, Article X, Section 13 of the Alaska Constitution authorizes local government to enter into agreements for the cooperative or joint administration of any function or power, unless otherwise prohibited by law or charter; and

WHEREAS, AS 29.35.010(13) provides authority for the Borough to enter into intergovernmental cooperative agreements for the joint administration of a borough function or power; and

WHEREAS, the Borough and the Cities share a common goal and find that it serves public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough; and

WHEREAS, historically the borough and five (5) of the cities within the borough (Homer, Kenai, Seldovia, Seward, and Soldotna) collaborated on the administration of the annual regular municipal election under the “2024 Revised Memorandum of Agreement”; and

WHEREAS, at the October 7, 2025 regular election borough voters ratified Citizen Initiative Ordinance 2025-01 – Proposition No. 5 that changed the borough’s election date in October to align with the State of Alaska election date in November; and

WHEREAS, Resolution 2025-045 authorized the Borough Clerk to terminate the revised 2024 Revised Memorandum of Agreement in order for the cities to work through their process in considering a November election date; and

WHEREAS, a city that elects to move its municipal election to November may become a participating party to this Agreement by executing a Participating Addendum, which shall be incorporated herein by reference; and

WHEREAS, the parties wish to memorialize past practices and understandings through this written document which shall constitute their specific agreement on terms and conditions related to roles, responsibilities, permissions and fees associated with the Borough’s administration of municipal elections now held annually in November;

THE PARTIES THEREFORE AGREE, in consideration of the mutual promises contained in this Agreement and the services and fees provided, as set forth below:

1. PURPOSE AND INTENT

This Agreement is established and entered into between the participating cities for the purpose of jointly administering municipal elections. The purpose of this Agreement is address basic and core election services for municipal elections, including special elections, the party primarily responsible for providing the service and the associate cost for the service. The parties' general intent is for the Borough Clerk's Office to be primarily responsible for providing the basic and core election services as set out below. Participating cities agree to pay the Borough for reasonable costs related to the election services pursuant to the fee schedule set forth in this Agreement, or as amended by mutual written agreement of the parties. The Borough's Clerk's Office will collaborate and partner with the participating City Clerk's Offices regarding administration of municipal elections.

A Participating Addendum or "PA" means a written agreement executed between the Kenai Peninsula Borough and any city within the Borough that elects to participate in this Agreement. The PA will identify the participating city, establish the effective date of participation, and may include additional terms necessary to address the administration of the city's municipal election consistent with the provisions of this Agreement. Upon execution, each respective PA will be incorporated into this Agreement.

2. BOROUGH'S OBLIGATIONS

2.1 Election and Ballot Preparation:

- 2.1.1 The Borough Clerk's Office will work with the Borough's election software vendor to prepare the election(s) and ballot(s) for all regular and special municipal elections, including the preparation of media for the voting equipment.
- 2.1.2 Ballots shall be delivered to each City at least 15 days before each regular election. Ballots for any city special election will be ordered directly by the City from a ballot printer and delivered directly to the City by the ballot printer.
- 2.1.3 All ballots are to be stored in a secure and locked room with access limited to election personnel.

2.2 Logic and Accuracy Testing

- 2.2.1 The Borough Clerk's Office will ensure all ballots and equipment are tested and set for regular municipal elections. Logic and Accuracy Testing for any city special election will be conducted by the City.
- 2.2.2 Each City will pay an administration fee for this service as set out in Section 3 below.
- 2.2.3 Copies of the logic and accuracy testing will be provided to each City.

2.3 Voter Pamphlet – to include Borough and City candidates and issues

- 2.3.1 The Borough Clerk's Office shall provide each City with forms for candidate and ballot proposition submissions, as well as sample ballots, for inclusion in the Information Brochure (Voter Pamphlet). Completed forms must be submitted to the Borough Clerk's Office in camera-ready format and by the deadlines established by the Borough Clerk's Office. Each City will pay an administration fee for this service as set out in Section 3 below.

2.4 Shared services for absentee voting sites

- 2.4.1 The Borough Clerk's Office will open an absentee voting site two weeks prior to the regular election and on election day and will provide absentee voters to have access to borough and city ballots for all precincts within the borough.
- 2.4.2 This is an in-kind service; there is no administrative charge for this service.

2.5 Absentee Ballot Application Database

- 2.5.1 The Borough Clerk's Office will administer and maintain an online absentee ballot application platform for the borough and participating cities. The Borough Clerk's Office will manually enter all paper applications to the application platform.
- 2.5.2 The Borough Clerk's Office will provide each participating City with a list of applicants/voters that requested a city ballot in addition to a borough ballot. The Borough Clerk's Office will provide the participating City with copies of the applications upon request. The first application list will be provided to each City no later than three weeks prior to election day. Supplemental lists will be provided to each participating City weekly, or bi-weekly depending on volume, thereafter.

2.6 Election worker recruitment, training, and administration

- 2.6.1 The Borough Clerk's Office will recruit, train, and provide for administration of all shared election workers, to include election judges, election officials, election boards, and any other similar terms in Borough code referring to election workers. Election workers hired for a regular municipal election will be considered temporary employees of the Borough. City is responsible for training election workers in regards to the accountability of city ballots. A participating city will directly hire election workers for any city special elections.
- 2.6.2 For the purposes of Workers' Compensation and all other employment related matters Election Workers are considered temporary employees of the Borough, except pursuant to paragraph 2.5.1 above election workers hired for city special elections will be considered temporary employees of the city.

2.7 Equipment rental, delivery and storage

- 2.7.1 The Borough Clerk's Office will prepare and provide all necessary election equipment to be delivered to precinct polling sites and absentee voting sites for the regular municipal election, unless specific arrangements are defined in the City's PA.
- 2.7.2 There is no charge for equipment rental for the regular municipal election unless specific arrangements are defined in the City's PA.
- 2.7.3 All equipment delivered to the Cities prior to election day are to be stored in a secure and locked room with access limited to election personnel.

2.8 Precinct/Polling Site Rental

- 2.8.1 In the event a polling site requires a rental charge, the KPB will handle all aspects of securing the site for use.
- 2.8.2 Each City will pay an administration fee for this service as set out in Section 3 below.

2.9 Special elections support

2.9.1 Section 2.1 through 2.7 above do not apply to City special elections.

2.9.2 Unless specific arrangements are otherwise made with individual cities, the Borough Clerk's Office will work with the Borough's election software vendor to prepare the special election database and ballots, as well as provide for use of Borough election equipment for the City's special election. The Borough Clerk's Office will prepare the media for the voting equipment. Voting and precinct equipment to include ballot tabulator, ADA compliant tablet, ballot printer, ballot box, voting booths, precinct signs and election supplies per precinct for special elections conducted by a City.

2.9.3 Each City will pay an administration fee for this service as set out in Section 3 below. The Borough will not provide an absentee voting site for special elections conducted by a City. Each City will pick up and return the Borough's election equipment that will be used in its special election.

3. CITIES OBLIGATIONS AND FEES

3.1 The Cities' respective Clerk's Office will open, organize, and manage an absentee voting site two weeks prior to the regular election and on election day and provide for absentee voters to have access to borough ballots for precincts within or near city limits. This includes maintaining the work schedules for the shared absentee election officials working at their site.

3.2 Each participating City is responsible for training election workers in city precincts, providing necessary reference materials, as well as proper chain of custody and accountability for city ballots.

3.3 Each City will provide ballot content in camera ready state and submit final approval of ballot proofs by the deadlines set by the Borough Clerk's Office.

3.3.1 The Cities' respective Clerk's Office will provide all candidate information and proposition language to the Borough Clerk's Office within the set timelines for ballot preparation/setup/printing and inclusion in the voter pamphlet.

3.4 Each City will have a city representative present during Logic and Accuracy Testing as scheduled by the Borough Clerk's Office.

3.5 Each City will pay an administration fee for this contracted service in accordance with the following fee schedule:

<u>Service</u>	<u>Cost</u>	<u>Description</u>
Election Database Preparation and Ballot Setup	\$1,000 per regular election	See description of services in 2.1 above.
Logic and Accuracy Testing	\$150 per regular election	See description of services in 2.2 above.
Voter Pamphlet	\$120 per page	See description of services in 2.3 above.

Shared services for absentee voting sites	No charge, in kind service provided.	See description of services in 2.4 above.
Administration of Absentee Ballot Application Database	\$200 per regular election	See description of services in 2.5 above.
Election worker recruitment, training, and administration	50% of wages and employer's share of FICA for all election officials working at polling locations within city's jurisdiction.	Wages are based on the current election worker hourly rate as set through the borough's budget process. See description of services in 2.5 above.
Equipment delivery	No charge	See description of services in 2.6 above.
Equipment Rental (regular elections)	No charge, unless specific arrangements are defined in the City's PA.	See description of services in 2.6 above.
Precinct rental fees	1/2 of the rental costs, if charged by the polling location.	See description of services in 2.7 above.
City Special Elections KPB Administrative fee includes: preparation of election database & media, equipment rental (ballot tabulator, ADA compliant voting tablet, ballot printer, ballot box, voting booths & precinct signs), and equipment precinct supplies.	\$1,500 KPB Admin Fee, plus actual costs of election preparation and ballot setup fees from software vendor. Special Election ballots are ordered by the cities directly from the ballot printer.	See description of services in 2.8 above.

4. ELECTION WEBPAGES AND LOCAL INFORMATION

The parties agree that the Borough and each participating city will maintain their own election webpages and related informational materials regarding municipal elections, with each party responsible for its own associated costs.

5. WITHDRAWAL

5.1 If the Borough or a participating city wants to withdraw from this agreement, they must provide 4 months written notice.

5.2 The Borough or a participating city cannot cancel or terminate this agreement within 90 days of the regular municipal election.

6. TERM OF AGREEMENT

The initial term of this Agreement, and accompanying PA, is for three years, effective from the signature date on each City's Participating Addendum. This Agreement and a City's accompanying PA, may be renewed thereafter, by January 31 of each renewal year by written agreement of the Borough and the participating city. Renewal agreements must address any inflationary increases to the fee schedule in Section 3.

7. CITY AND KPB CODE AND STATE LAW

In the event of a conflict between this Agreement, a PA, and any such code or state law, the applicable code or state law shall control.

8. INSURANCE

Each Party is responsible for the purchase and maintenance of minimum insurance coverage as specified in this section or at levels deemed appropriate by the Party. Insurance coverage identified below sets forth minimum acceptable levels only and shall not be deemed to be a representation of coverage adequacy or limit on liability. Insurance obligations to provide insurance may be met by providing evidence of fiscal responsibility or self-insurance.

Insurance coverage must remain in effect for duration of this Agreement, the PA, and any renewal periods. This insurance shall be primary and exclusive of any insurance carried by any other party to the Agreement.

8.1. Commercial General Liability insurance of not less than \$1,000,000 combined single limit bodily injury and property damage per occurrence.

8.2 Worker's Compensation and Employer's Liability insurance must be provided for all employees and volunteers as per Alaska State Statutes.

9. DEFAULT

Failure of either party to fully perform its obligations under the terms of this Agreement will constitute a default. If default is not cured, within 30 days, by full performance under this Agreement, then the non-defaulting party may immediately terminate the Agreement by delivering written notice to the defaulting party.

10. AMENDMENT OF AGREEMENT

This Agreement may only be modified or amended by written agreement of the parties.

11. COUNTERPARTS; ELECTRONIC SIGNATURE

This Agreement may be executed in counterparts and may be executed by way of facsimile or electronic signature in compliance with AS 9.80, each of which when so executed shall

constitute an original and all of which together shall constitute one and the same instrument.

12. ENTIRE AGREEMENT

This Agreement and Participating Addendums constitutes the entire agreement between the parties. There are no other understandings or agreements between the parties, either oral or memorialized in writing regarding the matters addressed in this Agreement. The parties may not amend this Agreement unless agreed to in writing with both parties signing through their authorized representatives.

13. SAVINGS CLAUSE

If any provision of this Agreement is invalidated on any ground by any court of competent jurisdiction, then the invalidated provision shall remain in force and effect only to the extent not invalidated and the remainder of this Agreement shall not be affected thereby and shall remain in full force and effect.

14. SUBJECT TO APPROPRIATION

Any Borough or city financial obligations under this Agreement are subject to lawful appropriations by the respective governing body for the specific purpose of carrying out the Borough and City's obligations.

**KENAI PENINSULA BOROUGH
144 N BINKLEY STREET
SOLDOTNA, AK 99669**

By: Peter A. Micciche, Mayor

Date: _____

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Michele Turner, MMC, Borough Clerk

Sean Kelley, Borough Attorney

CITY OF HOMER PARTICIPATING ADDENDUM
to the
MAIN MEMORANDUM OF AGREEMENT
BETWEEN THE KENAI PENINSULA BOROUGH AND PARTICIPATING CITIES
FOR THE INTERGOVERNMENTAL ADMINISTRATION OF MUNICIPAL
ELECTIONS

This Participating Addendum (“PA”) is entered into by and between the Kenai Peninsula Borough (“Borough”) and the City of Homer (“City”).

1. Purpose

The purpose of this PA is to enable the City to participate in the Main Memorandum of Agreement (“Agreement”) between the Kenai Peninsula Borough and participating cities for the intergovernmental administration of municipal elections conducted in November.

2. Incorporation of Main Agreement

The terms and conditions of the Agreement are incorporated herein by reference. Except as specifically modified by this PA, all terms and conditions of the Agreement shall apply to the City.

3. Participation

By execution of this PA, the City elects to participate in the Agreement and authorizes the Borough Clerk’s Office to administer the City’s municipal election in accordance with the terms of the Agreement and applicable law.

4. Effective Date

This PA is effective upon execution by the participating city and will remain in effect for the duration of the Agreement unless terminated in accordance with the provisions of the Agreement.

5. City-Specific Provisions

The terms of the Agreement are hereby modified to include the following additional provision applicable to the City:

2.7 Equipment rental, delivery and storage

...

2.7.4 The Borough provides election equipment for all precincts and absentee voting sites. The Borough will provide the City a ballot box and tabulator for the City’s use in canvassing their election. The Borough Clerk’s Office will prepare separate media for the tabulator. The administrative fee for this specific equipment rental and additional media preparation is \$500 per election. The City is responsible for the delivery and return of the Borough’s equipment used to canvass City elections in a timely manner.

6. Relationship to Agreement

This PA is intended to document the City’s participation in the Agreement and incorporate any City specific provisions into the Agreement. In the event of a conflict between the Agreement and this Addendum, the provisions of this PA shall control for matters specific to the City.

7. Execution

By signing below, the city agrees to the terms and conditions of this Participating Addendum and the Master Memorandum of Agreement.

**CITY OF HOMER
491 E. PIONEER AVENUE
HOMER, AK 99603**

By: Melissa Jacobsen, City Manager

Date: _____

ATTEST:

Amy Woodruff, City Clerk

**CITY OF HOMER
HOMER, ALASKA**

City Clerk

RESOLUTION 26-035

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
APPROVING A MEMORANDUM OF AGREEMENT FOR THE
PURPOSE OF INTERGOVERNMENTAL ADMINISTRATION OF
BOROUGH AND CITY OF HOMER ELECTIONS

WHEREAS, The City of Homer has collaborated with the Kenai Peninsula Borough (KPB) on the administrations of the annual regular elections; and

WHEREAS, The Borough and the city share a common goal and find that it serves public interest to work together to minimize costs, increase efficiencies and to ensure the municipal elections are conducted in a fair and consistent way throughout the borough; and

WHEREAS, KPB Proposition 5 was ratified in the October 7, 2025 regular election, which changed the KPB's October election date to November and as a result, the Memorandum of Agreement with KPB approved via Resolution 24-084 was terminated; and

WHEREAS, KPB Resolution 2026-029 authorizes the Borough Mayor to enter into an agreement for the intergovernmental administration, including cost and equipment sharing of borough and city elections.

NOW, THEREFORE BE IT RESOLVED that the City Council of Homer, Alaska hereby approves the Main Memorandum of Agreement with the Kenai Peninsula Borough and the City of Homer Addendum and authorizes the City Manager to execute the agreements.

PASSED AND ADOPTED by the Homer City Council this 26th day of May, 2026.

CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal note: N/A

**CITY OF HOMER
HOMER, ALASKA**

City Manager

RESOLUTION 26-036

A RESOLUTION OF THE HOMER CITY COUNCIL ESTABLISHING THE
CITY OF HOMER PROPERTY TAX MIL LEVY RATE AT 4.5 MILS FOR
2025.

WHEREAS, Homer City Code 9.04.040 states that the City Council must establish a mil
rate no later than June 15th of each year; and

WHEREAS, City Council set the mil rate at 4.5 mils for 2026 with the adoption of biennial
budget Ordinance 25-38; and

WHEREAS, The 4.5 mil rate established by Ordinance 23-20(A) will be maintained.

NOW, THEREFORE, BE IT RESOLVED that the Homer City Council hereby establishes the
City of Homer property tax mil levy rate at 4.5 mils for 2026 and authorizes the City Manager to
so inform the Kenai Peninsula Borough.

PASSED AND ADOPTED by the Homer City Council this 26th day of May, 2026.

CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal Note: Estimated real property tax revenue refer to FY26/FY27 Operating Budget
Account No. 100-0005-4101.



MEMORANDUM

Resolution 26-037, A Resolution of the City Council of Homer, Alaska Establishing a 2025 Mil Rate of 1 Mil for the Ocean Drive Loop Special Service District. City Manager.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 19, 2026
From: Melissa Jacobsen, City Manager

Situation: Homer City Code 9.04.040 Annual Tax Levy states that by June 15th of each year the City Council shall establish, by budget ordinance or resolution, the annual property tax levy rate and notify the Kenai Peninsula Borough Assembly of said rate.

History: The Ocean Drive Loop Special Service District was established by Ordinance 11-49(S) and in 2012 a Mil Rate of 9.6283 was established to raise \$30,000 from property taxes based on seawall experience. The City fell short of their goal by raising only \$19,166 because senior property tax exemptions were not considered.

In 2013, the Mil Rate was increased to 9.962541 through Resolution 13-049, and remained unchanged until 2022, when an Armor Toe Improvements project, funded by a special assessment district, was completed. Resolution 22-050 reduced the Ocean Drive Loop Special Service District mill rate to 1.0 mil. The change was based on the recommendation in Memorandum 22-104 that the armor rock placed at the toe would be sufficient and inspection, replacing rock, and top of wall replenishment would be the only necessary ongoing maintenance.

Discussion: I've shared this summary of the ODL Special Service Mil Rate because there has been a request to further reduce the mil rate from a property owner on the seawall. Public Works Director Kort, Finance Director Fischer, and I have met to evaluate this request and have concluded that it is in the best interest of both the City and the seawall property owners to retain the current 1.0 mill rate.

This conclusion is based on the structure of the seawall, which consists of two primary components. The first is the sheet pile wall, which serves as the main structural reinforcement. The second is the armor stone placed at the toe of the sheet pile wall. While the armor stone has been effective in reducing wave energy from storm surges, it does not eliminate wave impact entirely.

Research on sheet pile walls in Alaska's coastal environments suggests a typical lifespan of 20 to 30 years in aggressive marine conditions without additional protection. The seawall was originally constructed in 2003 and has been reconstructed and reinforced over several different attempts, which is evident by the variety of building materials used. The 2022 armor toe improvement has been successful to date and may aid in the structure's longevity, however additional repair and reconstruction will be inevitable.

The 1 mil contribution from the property owners in the ODL Special Service District for FY25 was \$4,520, and the current balance of the district account is roughly \$56,000. The City as a property owner along the seawall transfers \$10,000 annually into the Seawall CARMA account. The current balance of the Seawall CARMA account is just over \$69,000. Expenses for Seawall repairs are split between the two accounts with 82% coming from the district account and 12% coming from the CARMA account.

In sifting through ordinances it appears that the last major repair occurred in 2018 and \$102,125 was appropriated by Ordinance 18-05(S) to fund the emergency repair.

Recommendation: No changes are proposed to the current Ocean Drive Loop Special Service District mil rate. Adopt a resolution setting the ODL Special Service District Mil Rate at 1 Mil.



This photo shows a larger sheet pile repair that was done to strengthen up a sheet pile wall failure.



This photo shows a panel that exhibits some failure at the toe and will need reinforcing at some point. Public Works have been observing little change over the last 2 years now, however a storm that removes some of the armor rock could change things in a hurry.

Attachments:

- Letter from property owner
- Memorandum 22-104
- Ordinance 18-05(S)

John Szajkowski

[REDACTED]

I am part of the ODLSTA, special service tax area for seawall maintenance.

We have been paying 1.0 mil rate for a few years now. The armor rock is working far beyond anyone's expectation, and has only required a few trips from East Road Services to come in and relocate some of the run-away rocks. The maintenance account has paid for this, and I am assuming is building a surplus of funds.

Given all of that, from the City's point of view, would it 58 be a possibility

to reduce that annual mil rate to something less, perhaps .5 mils?

Please check with Public Works, and your accounting office and consider this.

I can come in to talk with you or a return phone call could suffice.

Thanks,

John Szajkowski

[REDACTED]



City of Homer

www.cityofhomer-ak.gov

Public Works

3575 Heath Street
Homer, AK 99603

publicworks@cityofhomer-ak.gov

(p) 907- 235-3170

(f) 907-235-3145

Memorandum 22-104

TO: Rob Dumouchel, City Manager

FROM: Janette Keiser, PE, Director of Public Works

DATE: May 31, 2022

SUBJECT: Ocean Drive Loop Special Service District

Issue: The purpose of this Memorandum is to recommend a maintenance budget and mil rate for the Ocean Drive Loop Special Service District.

Background:

The armor rock revetment project was completed on March 28, 2021. Since then, very little maintenance has been required. In late April, 2021, East Road Services did some maintenance work – picking up rocks that had slid off the revetment and tucking them back in place. This work cost under \$2,000. We anticipate this kind of minimal maintenance work will be required from time to time, possibly annually.

Before the armor rock project was constructed, we used the Special Service District account to buy some shot rock and dredge spoils to fill sinkholes that had formed behind the wall. This work cost \$29,073 for labor and \$34,300 for materials, for a total of \$63,373. We do not believe this level of effort will be needed anymore. A small contingency of \$5,000 a year should cover minor issues at the top of the wall.

The annual maintenance requirements are projected to be:

• Inspections – twice/year at \$500 each inspection	\$1,000
• Replacing rock on revetment	\$2,000
• Top of wall replenishment	<u>\$5,000</u>
Total Estimated Annual Maintenance Costs	\$9,000

There is currently \$40,000 in the Special Service District Account, enough to cover over 4 years of maintenance costs at the current estimated rate. One mil generates just over \$3,200, according to the Kenai Borough, which is more than enough to keep up with inflation. We do not need to collect more, at this time. If, after a couple of years, the situation changes and we’re spending more on maintenance than what we’ve projected, we can adjust the rate accordingly.

Recommendation: We recommend a new assessment of 1 mil.

**CITY OF HOMER
HOMER, ALASKA**

City Manager

ORDINANCE 18-05(S)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA, AMENDING THE FY 2017 OPERATING BUDGET TO FUND NECESSARY REPAIRS TO SEAWALL BY APPROPRIATING \$83,743 FROM THE OCEAN DRIVE LOOP SPECIAL SERVICE DISTRICT AND \$18,382 FROM THE SEAWALL RESERVE ACCOUNT FOR THE PURPOSE OF FUNDING EMERGENCY REPAIRS TO THE SEAWALL.

WHEREAS, The Homer City Council adopted Emergency Ordinance 11-49(S) which created the Ocean Drive Loop Special Service District; and

WHEREAS, The Special Service District was created to raise tax revenues from benefitted property owners to support maintenance and repair of the seawall they own which is located on their properties; and

WHEREAS, In addition, the City contributes \$10,000 annually to a Seawall Reserve Account for the City's portion of repairs to the seawall; and

WHEREAS, Repairs to the seawall have to be performed on an emergency basis in order to prevent further damage and remain in compliance with the Army Corps of Engineers permit for the seawall; and

WHEREAS, A number of winter storm events in 2017 caused damage to the seawall totaling \$102,125; and

WHEREAS, The assessment methodology for funding the construction of the seawall was based on linear footage. Based on this established methodology, property owners are responsible for 82% of the cost of repair, and the City as a property owner is responsible for \$18,382.

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. The Homer City Council hereby amends the FY 2017 Operating Budget by appropriating \$102,125 from the Seawall Maintenance Reserve and Ocean Drive Loop Special Service District for the purpose of repairing and maintaining the seawall as follows:

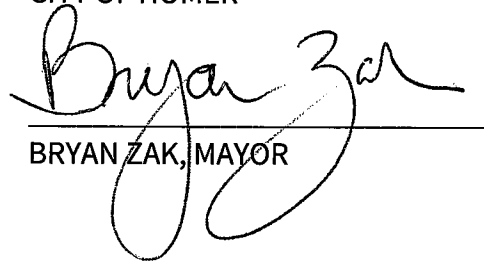
Appropriation/Transfer From:

43	<u>Account</u>	<u>Description</u>	<u>Amount</u>
44			
45	808-0375	Ocean Drive Loop Special Service District	\$83,743
46			
47	156-0369	Seawall Maintenance Reserve	\$18,382
48			

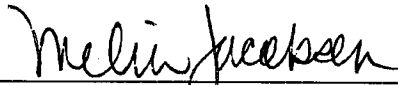
49 Section 2. This ordinance is a budget amendment ordinance only, is not permanent in
50 nature, shall not be codified, and shall become effective January 1, 2017.

51
52 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 22 day of January 2018.

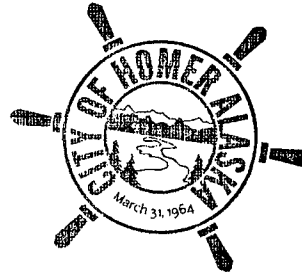
53
54 CITY OF HOMER

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58 BRYAN ZAK, MAYOR

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60 ATTEST:

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64 MELISSA JACOBSEN, MMC, CITY CLERK



77 YES: 6

78 NO: 0

79 ABSTAIN: 0

80 ABSENT: 0

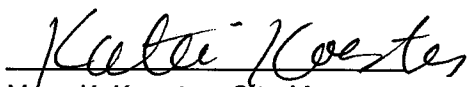
81 First Reading: 01.08.18

82 Public Hearing: 01.22.18

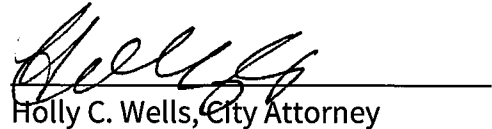
Second Reading: 01.22.18

Effective Date: 01.23.18

77 Reviewed and approved as to form.

78 

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80 Mary K. Koester, City Manager

81 
82 Holly C. Wells, City Attorney

83 Date: 1.30.18

84 Date: 1.31.18

**CITY OF HOMER
HOMER, ALASKA**

City Manager

RESOLUTION 26-037

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
ESTABLISHING A 2026 MIL RATE OF ONE (1) MIL FOR THE OCEAN
DRIVE LOOP SPECIAL SERVICE DISTRICT.

WHEREAS, The City of Homer may by ordinance, establish, alter, and abolish differential tax zones to provide and levy property taxes for services not provided generally in the City, or a differential levy than that generally provided in the City; and

WHEREAS, The City Council adopted Ordinance 11-49(S) to create the Ocean Drive Loop Special Service District to provide special services to the properties along the seawall to include operation, maintenance, repair, reconstruction, improvement, administration and other related activities conducted in the course of making and keeping the seawall operational for its intended erosion control purposes; and

WHEREAS, Homer City Code 15.10.020 (b) provides that “the City Council shall annually set the mil levy pursuant to Homer City Code Section 9.04.040, which further states that a mil rate must be established no later than June 15th of each year; and

WHEREAS, The Special Service District is funded by a property tax levied on those properties in the District and the mil rate established herein is in addition to the general real property tax mil rate.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska hereby establishes a 2026 mil rate of 1 mil for the Ocean Drive Loop Special Service District and authorizes the City Manager to so inform the Kenai Peninsula Borough.

PASSED AND ADOPTED by the Homer City Council this 26th day of May, 2026.

CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal Note: Acct. 808-375-4518



MEMORANDUM

Resolution 26-038, A Resolution of the City Council of Homer, Alaska Acknowledging the Insufficiency of the Petition for the Spruce Lane Water and Sewer Improvements Special Assessment District.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and City Council
Date: May 19, 2026
From: Amy Wodoruff, City Clerk
Through: Melissa Jacobsen, City Manager

On March 24, 2026 the City Clerk's Office received an application for the creation of a Special Assessment District for Water and Sewer Improvements encompassing E End Road, Meadow Drive and Spruce Lane. A petition was sent via certified mail to 15 property owners for 17 parcels within the district.

There were only 4 signed petitions returned to the Clerk's Office with signatures representing 5 property owners. Homer City Code 17.02.040 (a)(2) states that 50 percent of the total property owners noticed must sign the petition and return it in order to create the special assessment district and go to the next step. This district required 9 property owners to sign the petition in order to be sufficient.

In accordance with the Special Assessment process, City Council is informed and adopts a resolution finding the petition was insufficient and the special assessment fails.

Recommendation:

Adopt the resolution finding that the Spruce Lane Water & Sewer Special Assessment District Petition is insufficient.

**CITY OF HOMER
HOMER, ALASKA**

City Clerk

RESOLUTION 26-038

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA
ACKNOWLEDGING THE INSUFFICIENCY OF THE PETITION FOR THE
SPRUCE LANE WATER AND SEWER IMPROVEMENTS SPECIAL
ASSESSMENT DISTRICT.

WHEREAS, On February 6, 2026, an application to initiate a special assessment district for water and sewer improvements on East End Road, Meadow Drive and Spruce Lane was filed and a petition was created and sent by certified mail to 15 property owners of 17 parcels in the district; and

WHEREAS, Homer City Code 17.02.040 (a)(2) states a special assessment district may be initiated by a petition signed by 50 percent of the total record owners who receive notice from the City Clerk's Office that they will be assessed a portion of the costs of a single capital improvement; and

WHEREAS, Four of the property owners who own five parcels in the proposed district signed the petition initiating the special assessment district; and

WHEREAS, According to Homer City Code 17.02.040 (a)(2) the required signed petitions needed to be sufficient is nine.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, hereby acknowledges the insufficiency of the petition for Spruce Lane Water and Sewer Improvements Special Assessment District.

BE IT FURTHER RESOLVED this does not preclude further petitioning by property owners for water and sewer improvements for a modified area or any other type of improvement by initiating a new petition.

PASSED AND ADOPTED by the City Council of Homer, Alaska, this 26th day of May, 2026.

CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal note: N/A



MEMORANDUM

CC-26-110

Resolution 26-039, a Resolution of the City Council of Homer, Alaska, Selecting a Cleanup Alternative for the HERC property with Kenai Peninsula Borough Parcel ID 17510070 to Demolish the HERC 2 Building and Not Pursue Cleanup on the Larger Building.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 19, 2026
From: Julie Engebretsen, Community Development Director
Through: Melissa Jacobsen, City Manager

BACKGROUND:

The City of Homer is the recipient of technical assistance through the State of Alaska Department of Environmental Conservation (DEC) Brownfield Assessment and Cleanup Program (DBAC). This program provides state-funded technical assistance for evaluating and addressing contaminated properties. As part of this project, DEC staff visited Homer twice and gave community presentations in May 2025 and February 2026 about the program and the HERC buildings. DEC staff will also make a presentation as a visitor at the May 26th Council meeting.

The State has now completed its technical work for the City, including hazardous materials testing and an Analysis of Brownfield Cleanup Alternatives (ABCA). As part of the DBAC program, the community must select a preferred cleanup alternative. This decision is not binding and can be revised in the future.

To close out the current grant, the Resolution presented makes two recommendations:

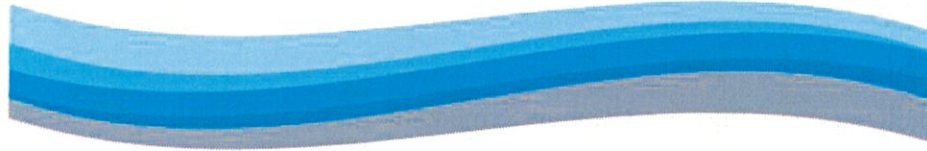
- Demolish Building HERC 2
- Take no action on Building HERC 1 (larger building) at this time

RECOMMENDATION:

Adopt Resolution 26-039

ATTACHMENTS:

HERC 2025 ABCA Excerpt



BGES, INC.

ENVIRONMENTAL CONSULTANTS

**HOMER HERC BUILDINGS
450 STERLING HIGHWAY
HOMER, ALASKA**

ANALYSIS OF BROWNFIELD CLEANUP ALTERNATIVES

NOVEMBER 2025

**Submitted to: Flannery Ballard, Brownfields Program Specialist
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Alaska Department of Environmental Conservation
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24-053-04R2

TABLE OF CONTENTS

1.0 BACKGROUND 1

 1.a Site Location 1

 1.b Previous Site Use(s) and Previous Cleanup/Remediation 1

 1.c Site Assessment Findings 2

 1.d Project Goal 4

2.0 APPLICABLE REGULATIONS & CLEANUP STANDARDS 4

 2.a Cleanup Oversight Responsibility 4

 2.b Cleanup Standards for Major Contaminants 5

 2.c Laws & Regulations Applicable to the Cleanup 5

 Asbestos-Containing Materials 5

 Lead-Based Paint Containing Materials 6

 PCB-Containing Materials 7

 State of Alaska Landfill Disposal Requirements 7

3.0 EVALUATION OF CLEANUP ALTERNATIVES 8

 3.a Cleanup Alternatives Considered 8

 3.b Details of Cleanup Alternatives 9

 3.c Recommended Cleanup Alternative 13

4.0 REFERENCES 14

LIST OF TABLES

TABLE 1	Cost of encapsulation of LBP only in both buildings (Alternative b)
TABLE 2	Further testing and analysis of all building material components (Alternative c)
TABLE 3	Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer) (Alternative d)
TABLE 4	Abatement and disposal of both buildings (Alternative e)

LIST OF FIGURES (at end of report)

FIGURE 1	Property Vicinity Map
FIGURE 2	Site Map
FIGURE 3	HERC 1 – 1st Floor Hazardous Building Materials
FIGURE 4	HERC 1 – 2nd Floor Hazardous Building Materials
FIGURE 5	HERC 2 – 1st Floor Hazardous Building Materials
FIGURE 6	HERC 2 – 2nd Floor Hazardous Building Materials

APPENDICES

APPENDIX A	BGES Site Characterization Report, dated August 2025
APPENDIX B	BGES Limited Hazardous Building Materials Inventory (HBMI), dated September 2025

ACRONYMS

AAC	-	Alaska Administrative Code
ABCA	-	Analysis of Brownfield Cleanup Alternatives
ACBM	-	Asbestos-Containing Building Materials
ACM	-	Asbestos-Containing Materials
ADEC	-	Alaska Department of Environmental Conservation
AHERA	-	Asbestos Hazard Emergency Response Act
BGES	-	Braunstein Geological and Environmental Services
CFR	-	Code of Federal Regulations
cm ²	-	Square Centimeter
DBAC	-	ADEC Brownfield Assessment and Cleanup
EMSL	-	EMSL Analytical, Inc.
EPA	-	Environmental Protection Agency
F/cc	-	Fiber per Cubic Centimeter
GPS	-	Global Positioning System
HBM	-	Hazardous Building Materials
HBMI	-	Hazardous Building Materials Inventory
HERC	-	Homer Education and Recreation Center
HTRW	-	HTRW, LLC
HUD	-	U.S. Department of Housing and Urban Development
KPB	-	Kenai Peninsula Borough
LBP	-	Lead-Based Paint
MDL	-	Method Detection Limit
Metiri	-	APPL, a Metiri Group Laboratory
mg/cm ²	-	Milligram per Square Centimeter
mg/Kg	-	Milligram per Kilogram
mg/L	-	Milligrams per Liter
µg/L	-	Micrograms per Liter
MS	-	Matrix Spike
MSD	-	Matrix Spike Duplicate
NESHAP	-	National Emissions Standard for Hazardous Air Pollutants
OSHA	-	Occupational Safety and Health Administration
PCB	-	Polychlorinated Biphenyls
PEL	-	Permissible Exposure Limit
PPE	-	Personal Protective Equipment
ppm	-	Parts Per Million
PQL	-	Practical Quantitation Limit
QC	-	Quality Control
QEP	-	Qualified Environmental Professional
RRP	-	Renovation, Repair, and Painting
RACM	-	Regulated Asbestos-Containing Materials
RCRA	-	Resource Conservation and Recovery Act
TCLP	-	Toxicity Characteristic Leaching Procedure
TSCA	-	Toxic Substances Control Act
TSI	-	Thermal System Insulation
XRF	-	X-Ray Fluorescence

1.0 BACKGROUND

BGES, Inc. (BGES) was retained by Flannery Ballard, Environmental Program Specialist of the Alaska Department of Environmental Conservation (ADEC), to conduct an Analysis of Brownfields Cleanup Alternatives (ABCA) of the Homer Education and Recreation Center (HERC) buildings in Homer, Alaska; hereafter referred to as the subject property (Figure 1).

1.a Site Location

The legal description of the subject property is listed by the Kenai Peninsula Borough (KPB) Property Information database as “T 6S R 13W SEC 19 SEWARD MERIDIAN HM 2000022 HOMER SCHOOL SURVEY 1999 CITY ADDN TRACT 2”. The subject property is located at 450 Sterling Highway, to the northwest of the intersection of Sterling Highway and West Pioneer Avenue in the southern portion of Homer, Alaska; and is approximately 4.3 acres in size. Two buildings are present on the subject property (Figure 2).

1.b Previous Site Use(s) and Previous Cleanup/Remediation

According to the ADEC Brownfields Assessment and Cleanup (DBAC) Application, the City of Homer purchased the HERC Buildings (HERC 1 and HERC 2) in July of 2000 from the KPB, which had previously used them as a school. The buildings were constructed in the 1950s, before statehood, when construction with hazardous building materials (HBMs) was commonplace. HERC 1 is a mixed office space and community gym, and HERC 2 is abandoned due to environmental concerns.

HBMI assessments were conducted in 2020 and again in 2023 and HBMs were identified such as asbestos-containing building materials (ACBMs), lead-based paint (LBP), and polychlorinated biphenyls (PCBs). Consequently, the City of Homer applied for DBAC services to review previous HBMI assessments and provide a data gap analysis; evaluate the presence of lead in soils from LBP around both buildings; and to assist with cleanup planning by providing support with community engagement efforts and by providing an ABCA.

The subject property is listed in the ADEC Contaminated Sites database, under File Number 2314.38.043 and Hazard I.D. Number 27933.

BGES, Inc. (BGES) conducted a data gap analysis following review of the previous HBMI reports and conducted site characterization activities at the HERC buildings in Homer, Alaska between May 19 and May 21, 2025, in general accordance with the work plan prepared by BGES (dated October 9, 2024) and approved by Flannery Ballard, ADEC Project Manager, on October 24, 2024. The purpose of these

activities was to characterize and inventory HBMs for disposal purposes and to characterize potential soil contamination stemming from LBP, PCB-containing building materials, and ACBMs.

1.c Site Assessment Findings

Soil Characterization

BGES prepared a Site Characterization Report, dated August 2025, detailing the characterization activities and findings. BGES hand-dug a total of 54 test holes around the perimeter of the two buildings on the subject property to maximum depths of 2 feet below grade, including 37 test holes surrounding HERC 1 and 17 test holes surrounding HERC 2. A total of 158 field screening samples were collected from various depths within the test holes and analyzed using an x-ray fluorescence (XRF) meter to evaluate the potential presence of lead in the soils. No staining, odors, or paint chips were observed in any of the test holes, and groundwater was not encountered in any of the test holes. A total of 44 soil samples (including 4 duplicate samples) were collected from the locations that exhibited the greatest XRF results and were submitted for laboratory analysis of Resource and Conservation Recovery Act (RCRA) metals. Nine of the soil samples, including one duplicate sample pair, were also analyzed for PCBs based on their proximity to a transformer or building materials that previously tested positive for PCBs, and an additional two soil samples were collected from near the entrances to HERC 2 and were analyzed for asbestos, to evaluate potential contamination stemming from previous (apparent) uncontrolled removal of asbestos-containing materials (ACMs).

In all of the soil samples that were submitted for laboratory analysis, arsenic was the only contaminant detected above ADEC cleanup criteria for migration to groundwater, with concentrations ranging from 0.069 milligram per kilogram (mg/Kg) to 37 mg/Kg. However, it is our opinion that the reported concentrations of arsenic are consistent with naturally occurring background concentrations of arsenic in Alaska, and as such, do not appear to be indicative of a release and arsenic is not considered to be a contaminant of concern for this property.

Lead was detected in all soil samples except one at concentrations ranging from 0.057 mg/Kg to 43 mg/Kg, which are below the ADEC cleanup criterion for residential land use. Lead was detected in one sample at a concentration of 190 mg/Kg, which is below the ADEC cleanup criterion but may be at a concentration that would be considered leachable. This sample was therefore also analyzed by the Toxicity Characteristic Leaching Procedure (TCLP) to determine whether the lead within these soils may be leachable and therefore whether the soils would potentially be hazardous when excavated during future remediation activities. This sample exhibited a TCLP-lead concentration of 0.34 milligram per liter

(mg/L), which is below the RCRA-defined threshold of 5.0 mg/L. Based on this TCLP-lead result, it appears that any soil excavated from this area in the future may not need to be managed as hazardous waste.

PCBs were only detected in one sample (as aroclor-1260) at a concentration of 120 micrograms per kilogram (µg/Kg), which is below the ADEC cleanup criterion of 1 mg/Kg.

Based on these results, BGES did not identify any contamination in the soils at concentrations that exceed the ADEC cleanup criteria, with the exception of arsenic, as discussed above.

HBMI Assessment

A data gap analysis of the existing HBMI for both buildings was performed by BGES, and a table and figures showing the HBMI for each building were compiled. The findings of this data gap analysis are briefly discussed below and are discussed in detail in BGES’ Limited HBMI report, included in Appendix A. The locations of ACBMs, PCBs, and LBP detected in 2020, 2022, 2023, and 2025 are shown on Figures 3 through 6.

A 2020 HBMI of both buildings identified ACBMs such as floor tile mastic, pipe insulation, and joint compound in both buildings; LBP on the windows in both buildings; and visually assessed building materials for PCBs, concluding that light ballasts may contain PCBs, but samples for analysis were not collected.

A 2022 and 2023 HBMI of HERC 2 identified ACBMs such as floor tile and mastic, ceiling mastic, pipe insulation, joint compound, sealant and putty, and other miscellaneous building materials; LBP in windows, door frames, handrails, and other miscellaneous building materials; and PCBs in wall, door, and window paints, window glazing compounds, ceiling and floor tiles, mastic, cove base, and fiberglass insulation.

A 2023 HBMI of HERC 1 identified ACBMs such as the putty used in the exterior seams of the metal siding, window glazing compound, and a cloth within the duct system in the kitchen, and PCBs in the wall and window paints, varnish, ceiling tiles, and mastic. An LBP-survey of HERC 1 was not performed in 2023.

It is our opinion that not enough LBP characterization for disposal was performed in either building during those previous assessments. It is also our opinion that not enough potentially PCB-containing building material samples were collected for analysis from HERC 1.

BGES conducted a limited HBMI of HERC 1 on May 20 and 21, 2025. The presence of LBP was

evaluated using an XRF field-screening instrument. A total of 440 XRF readings were taken and 45 of those readings exceeded the Environmental Protection Agency (EPA) regulatory limit of 1.0 milligram of lead per square centimeter, or 1.0 mg/cm². Specifically, all windows in HERC 1 have LBP on one or more of their components.

Based on the results of the limited HBMI conducted by BGES, both buildings will require TCLP-lead determinations, unless materials will be assumed to be hazardous for disposal purposes. Building materials containing PCBs are generally not permitted at landfills in Alaska, though some regional landfills (such as Anchorage Regional Landfill) may permit materials with concentrations less than 1 mg/Kg. Materials containing PCB concentrations exceeding 1 mg/Kg are not acceptable at any landfills in Alaska. Because of the presence of LBP and PCB-containing building materials within both buildings, additional testing for LBP (including paint chip analysis and/or TCLP analysis) and PCBs will likely be required if those materials will be abated prior to demolition and disposal of the building debris.

1.d Project Goal

Following the City of Homer's purchase of the HERC Buildings and based on the conditions of the two buildings, the City of Homer applied for DBAC services for assistance with characterizing any HBMs or contaminated soils on the subject property. These activities included a review and a data gap analysis of previous HBM surveys; completing a limited HBMI as needed for HERC 1; soil assessment activities around both buildings to evaluate the potential presence of lead from LBP; and to assist with cleanup planning by providing an ABCA and by providing support with community engagement efforts, so that the City has sufficient information to proceed with demolition of the buildings and to remediate the property. It is our understanding that grant-provided funding may be available for future phases of this project, but may only be used for assessment, abatement, and/or disposal of HBMs. Any costs associated with removal or disposal of nonhazardous building materials will be the responsibility of the City of Homer.

In order to accomplish this objective, this ABCA presents several options for removal and disposal of the HBMs from the subject property.

2.0 APPLICABLE REGULATIONS & CLEANUP STANDARDS

2.a Cleanup Oversight Responsibility

Remediation and/or demolition of the subject property will be regulated by the ADEC. The ADEC Project Manager for this project is Flannery Ballard.

2.b Cleanup Standards for Major Contaminants

The primary contaminants of concern at the project site include HBMs such as asbestos, LBP, and PCBs.

According to the National Emissions Standard for Hazardous Air Pollutants (NESHAP), ACM is defined as materials containing at least 1 percent asbestos; including but not limited to chrysotile, amosite, tremolite, actinolite, and crocidolite asbestos. Based on the results of the limited HBMI conducted by BGES, many of the building components in each building meet this definition.

In accordance with the EPA regulatory limit, any materials containing 1.0 milligram per square centimeter (mg/cm^2) of lead are considered to be LBP. Based on the results of the limited HBMI conducted by BGES, many of the building components in HERC 2 and the windows, doors, and exterior walls of HERC 1 meet this definition.

According to the Toxic Substance Control Act (TSCA) in 40 CFR Part 761, PCB bulk product waste is defined as containing PCBs at a concentration of greater than, or equal to 50 mg/Kg. Based on the results of the limited HBMI conducted by BGES, none of the building components that were tested for PCBs meet this definition. However, various building materials have been found to contain up to 19 mg/Kg PCBs, and no landfills in Alaska are permitted to accept waste with these concentrations of PCBs.

2.c Laws & Regulations Applicable to the Cleanup

Asbestos-Containing Materials

All work involving abatement or demolition of ACM should be conducted in accordance with the NESHAP established by the US EPA. As such, friable ACM and some categories of non-friable ACM must be properly encapsulated or abated before general demolition or renovation activities may occur. Both friable and non-friable ACMs exist on the subject property and the project therefore involves Regulated ACM (RACM). Demolition or renovation of buildings containing RACM requires prior notification to the US EPA.

A material is considered RACM if it fits these criteria:

- Friable ACM.
- Category I non-friable ACM that has been, or will be exposed to forces during demolition or removal that may disturb the material and cause it to become friable. This includes, but is not limited to, grinding, cutting, sanding, and abrading.

- Category II non-friable ACM that has been, or will be exposed to forces during demolition or renovation that may disturb the material, causing it to become crumbled, pulverized, or reduced to a powdered form.

According to NESHAP regulations, RACM need not be removed before demolition or renovation if it meets the following criteria:

- It is Category I non-friable ACM that is in good condition.
- It is enclosed in concrete or other similarly hard material and is adequately wet when it is exposed during demolition or renovation.
- The RACM was discovered after demolition or renovation began and it cannot be safely removed.
- It is Category II non-friable ACM and there is a low probability that the material will become disturbed during demolition or renovation.

According to the Occupational Safety and Health Administration (OSHA), the permissible exposure limit (PEL) for asbestos is 0.1 fiber per cubic centimeter (f/cc) of air as an 8-hour time-weighted average. The Excursion Limit is 1.0 f/cc averaged over a 30-minute period. Because the ACM at the subject property includes surfacing, the demolition or abatement of the ACM constitutes Class I work; presenting the greatest potential risk to the personnel handling the ACM. The demolition or abatement activities must be conducted by properly certified personnel, taking appropriate safety precautions.

Under OSHA's construction standard, OSHA classifies construction activity according to descending degree of risk, with Class I work presenting the greatest potential risk and class IV the lowest.

- Class I work involves the removal of Thermal System Insulation (TSI) and surfacing ACM or PACM.
- Class II work involves removal of any other ACM that is not TSI or surfacing ACM.
- Class III work includes repair and maintenance activities where employees are likely to disturb ACM.
- Class IV work is defined as maintenance and custodial activities during which employees contact ACM or PACM, including waste and debris cleanup.

Lead-Based Paint Containing Materials

On September 15, 1999, U.S. Department of Housing and Urban Development (HUD) published final regulations to implement Sections 1012 & 1013 of Title X, which set forth specific policies on LBP hazard reduction in federally assisted and federally owned housing (24 CFR Part 35 — Requirement for Notification, Evaluation and Reduction of Lead-Based Paint Hazard in Housing Receiving Federal

Assistance). This rule is a comprehensive amendment of previous federal housing LBP regulations and consolidates HUD LBP requirements into one part of the CFR. HUD guidelines are applicable for a dwelling that contains LBP at 1.0 mg/cm² or more. In most cases, HUD guidelines also require disclosure of the presence of LBP in building materials to any future tenants or owners of the property.

Between 2008 and 2013, the U.S. EPA promulgated the Renovation, Repair, and Painting (RRP) guidelines pertaining to renovation, repair, and painting projects that disturb lead-based paint in homes, child care facilities and pre-schools built before 1978, and it requires contractors to have their firm certified by EPA (or an EPA-authorized state), use certified renovators who are trained by EPA-approved training providers, and follow lead-safe work practices.

PCB-Containing Materials

TSCA regulations apply when PCBs are determined to be present at concentrations exceeding 50 mg/Kg in solid wastes. TSCA-regulated PCB bulk product waste may be disposed of in a facility permitted, licensed, or registered by a State as a municipal or non-municipal non-hazardous waste landfill provided the waste is one of the following: plastics (such as plastic insulation from wire or cable; radio, television and computer casings; vehicle parts; or furniture laminates); preformed or molded rubber parts and components; applied dried paints, varnishes, waxes or other similar coatings or sealants; caulking; Galbestos; non-liquid building demolition debris; or non-liquid PCB bulk product waste from the shredding of automobiles or household appliances from which PCB small capacitors have been removed (shredder fluff), or is a PCB bulk product waste, sampled in accordance with the protocols set out in 40 CFR 761 subpart R, that leaches PCBs at <10 micrograms per liter (µg/L) of water measured using a procedure used to simulate leachate generation.

Additionally, PCB waste disposal records and reports must be maintained in accordance with 40 CFR 761 subpart K.

State of Alaska Landfill Disposal Requirements

The ADEC has issued guidance regarding disposal requirements for building materials from non-residential facilities with LBP. For more information regarding material disposal options, please refer to the ADEC publication titled “*Non-Residential Lead-Based Paint Guidance Document*” (dated April 2024), which discusses disposal limitations based on total lead and TCLP-lead concentrations.

In Alaska, materials with detections of PCBs are generally not permitted in rural landfills. The maximum allowable PCB concentration for disposal of building materials in some landfills (such as the Anchorage Regional Landfill) is 1.0 mg/Kg. Some landfills may have further restrictions regarding disposal of PCBs.

3.0 EVALUATION OF CLEANUP ALTERNATIVES

In addition to the alternatives listed below, BGES evaluated some options that were ultimately omitted from the analysis for various reasons. BGES considered disposal of HBMs at the Homer Transfer Facility in Homer, Alaska; however, this transfer facility currently prohibits disposal of these items.

BGES considered disposal of HBMs at the Central Peninsula Landfill in Soldotna, Alaska since this facility does accept ACM and lead-based paint waste passing the 5 mg/L TCLP threshold; however, this landfill currently prohibits disposal of materials containing more than 1 mg/Kg PCBs. Additionally, the landfill may require additional characterization of the LBP waste prior to acceptance, such as paint chip analysis and TCLP analysis.

BGES considered disposal of HBMs at the Anchorage Regional Landfill in Eagle River, Alaska; however, this landfill currently prohibits disposal of materials generated outside of the Municipality of Anchorage.

BGES considered abatement and disposal of all HBMs at the Columbia Ridge Landfill in Arlington, Oregon and disposal of the remaining building debris in the Homer Inert Waste Monofill; however, the local community has expressed their disinterest in this alternative as they would be responsible for the costs associated with disposal of the non-hazardous building debris.

3.a Cleanup Alternatives Considered

The following alternatives were considered as options for remediating the subject property:

- a) **No Action:** The ACM, LBP, and PCBs on the subject property would not be abated and the buildings would not be demolished. This alternative is not desirable to the local community, because the presence of HBMs may constitute a health risk for site visitors.
- b) **Encapsulation of LBP only in both buildings:** This alternative consists of encapsulating LBP throughout both buildings on the subject property, in order to protect the public from exposure. This alternative is not desirable for HERC 2, which has already been boarded and closed to the public; however, the local community may consider this alternative agreeable as a short-term solution for HERC 1 while the fate of this building is decided.
- c) **Further testing and analysis of building materials:** This alternative would focus on materials deemed to contain or potentially contain LBP and/or PCBs, in order to better define an abatement scope of work and to ultimately only remove those building materials that are hazardous. This alternative is not desirable to the local community due to the time that would be required for additional testing, and because the community would then be responsible for demolition of the

nonhazardous building materials; something they have voiced as not being a desirable option.

- d) **Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer):** Because there are no feasible options for local disposal of LBP or PCB-containing building materials without further characterization of the LBP and PCBs, only the ACMs would be physically removed from the buildings and placed in the Central Peninsula Landfill in Soldotna, Alaska. The buildings on the subject property would then be demolished, and the building materials would be transported to the Columbia Ridge Landfill in Arlington, Oregon for disposal as LBP- and PCB-containing waste. This alternative is favorable to the local community.
- e) **Abatement via disposal of both buildings (outside of Homer):** This option would include removal of the entire structures and off-site disposal. The buildings on the subject property would be demolished and shipped to the Columbia Ridge Landfill in Arlington, Oregon for disposal as ACM-, LBP-, and PCB-containing waste. This alternative is favorable to the local community.

3.b Details of Cleanup Alternatives

Each alternative was evaluated for effectiveness, implementability, and cost.

Effectiveness

- a) **No Action:** This option would not be effective in controlling or preventing the exposure of receptors to hazardous materials at the site. If this action were selected, the buildings would continue to deteriorate and potentially pose a risk to public health.
- b) **Encapsulation of LBP only in both buildings:** This option would be effective in the short term to prevent exposure to LBP, but would not be effective in preventing exposure to other hazardous materials, and ineffective in supporting the City’s objective of repurposing the subject property.
- c) **Further testing and analysis of all building material components:** This option would include further investigations regarding the presence of ACM, LBP, and PCBs in order to refine cost estimates for disposal of each building material. In conjunction with another alternative, this option would be effective in accomplishing the goal of demolition and eventual repurposing of the subject property.
- d) **Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer):** This option would be effective in accomplishing the goal of demolition and eventual repurposing of the subject property.
- e) **Abatement via disposal of both buildings (outside of Homer):** Abatement of the entire buildings and disposal in the Columbia Ridge Landfill in Arlington, Oregon as a hazardous waste stream

would be effective in preventing receptors from coming into contact with ACMs, LBP, and PCBs; and in supporting the community’s objective of removing the buildings and repurposing the subject property.

Implementability

- a) **No Action:** This option requires no effort and is thus easy to implement.
- b) **Encapsulation of LBP only in both buildings:** This option would consist of retaining an abatement company to encapsulate the LBP in the buildings, which can be accomplished fairly easily.
- c) **Further testing and analysis of all building material components:** This option would require extensive surveying and sampling which would be moderately difficult to accomplish and would prolong the overall process of demolition and repurposing of the subject property.
- d) **Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer):** This option would require further investigation of the ACMs to ensure they do not also contain LBP or PCBs, which would be moderately difficult to accomplish and would prolong the overall process of demolition and repurposing of the subject property.
- e) **Abatement via disposal of both buildings (outside of Homer):** Abatement by removal and disposal in the Columbia Ridge Landfill in Arlington, Oregon would require retaining an abatement contractor to containerize the building materials for transportation to a distant disposal facility, which would be relatively easy to coordinate. This option would not require any further testing.

Cost

The rough order of magnitude costs associated with each remedial alternative described in this report are listed below. Please note, the costs are assuming both buildings would be demolished and transported for disposal concurrently. If the buildings were to be demolished and disposed of at separate times, the costs would increase to potentially double due to the costs of arranging transport, which include preparing transport manifests, and multiple mobilizations.

- a) **No Action:** There are no costs associated with taking no action.
- b) **Encapsulation of LBP only in both buildings:** The estimated cost of encapsulating the LBP in both buildings is \$60,000.

Table 1. Cost of encapsulation of LBP only in both buildings (Alternative b)

Item	LBP Abatement		Transportation & Disposal	Total
Professional Labor - Abatement Contractor Mobilization & Labor; assumes 10 days work total for both buildings	\$60,000		-	\$60,000
Project Total				\$60,000
Contingency (-30% / +50%)			\$42,000 to \$90,000	
<i>Mobilization & Labor per building if work not performed concurrently</i>	<i>HERC 1</i>	<i>HERC 2</i>	<i>Total</i>	<i>\$63,360</i>
	\$45,480	\$17,880	<i>Contingency</i>	<i>\$45,000 to \$95,000</i>

c) **Further testing and analysis of all building material components:** The estimated cost of performing additional testing and analysis is \$30,000.

Table 2. Further testing and analysis of all building material components (Alternative c)

Item	Work Plan	Sampling & Analysis	Reporting	Total
Professional Labor - Env Consultant; includes workplan and final report, and fieldwork time	\$2,610	\$7,820	\$3,690	\$14,120
Mobilization Costs; assumes 3 days work for both buildings	-	\$1,130	-	\$1,130
Analytical Costs; assumes 50 samples analyzed for Total Lead, TCLP-Lead, and PCBs	-	\$14,750	-	\$14,750
Project Total				\$30,000
Contingency (-30% / +50%)			\$21,000 to \$45,000	
<i>Reporting, Field Work, and Analysis per building if work not performed concurrently</i>	<i>HERC 1</i>	<i>HERC 2</i>	<i>Total</i>	<i>\$32,401</i>
	\$24,929	\$7,472	<i>Contingency</i>	<i>\$22,700 to \$49,000</i>

d) **Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer):** The estimated cost of abating the ACMs for disposal in the local landfill, and disposing of the remaining building debris in the Columbia Ridge Landfill in Arlington, Oregon is \$10,300,000.

Table 3. Abatement and local disposal of ACM and removal and disposal of the remaining structures off-site (outside of Homer) (Alternative d)

Item	Abatement & Demolition	Transportation & Disposal Logistics	Disposal Costs - ACM	Total
Professional Labor - Abatement & Demolition Contractor; assumes 15 workers for 28 days	\$300,000	-	-	\$300,000
ACM Disposal; assumes 34 tons	-	-	\$6,800	\$6,800
LBP & PCB Transport & Disposal; includes manifest and Canadian Transit fees, containers, assumes 10,094 cubic yards	-	\$9,993,200	-	\$9,993,200
Project Total				\$10,300,000
Contingency (-30% / +50%)				\$7,210,000 to 15,450,000
<i>Abatement Labor & Disposal Fees per building if work not performed concurrently</i>	<i>HERC 1</i>	<i>HERC 2</i>	<i>Total</i>	<i>\$10,617,573</i>
	\$3,802,684	\$6,814,889	<i>Contingency</i>	<i>\$7,432,000 to \$15,926,000</i>

e) **Abatement and disposal of both buildings:** The estimated cost of disposal of all building debris as hazardous waste in the Columbia Ridge Landfill in Arlington, Oregon is \$10,500,000.

Table 4. Abatement and disposal of both buildings (Alternative e)

Item	Abatement & Demolition	Transportation & Disposal	Total	
Professional Labor - Abatement & Demolition Contractor; assumes 15 workers for 28 days	\$290,000	-	\$290,000	
ACM, LPB, & PCB Transport & Disposal; includes manifest and Canadian Transit fees, containers, assumes 10,286 cubic yards	-	\$10,210,000	\$10,210,000	
Project Total			\$10,500,000	
Contingency (-30% / +50%)			\$7,350,000 to 15,750,000	
<i>Abatement Labor & Disposal Fees per building if work not performed concurrently</i>	<i>HERC 1</i>	<i>HERC 2</i>	<i>Total</i>	<i>\$10,673,584</i>
	\$4,339,224	\$6,334,361	<i>Contingency</i>	<i>\$7,472,000 to \$16,010,000</i>

3.c Recommended Cleanup Alternative

Based on the effectiveness, implementability, and cost of each alternative, as discussed above, Alternative D would be the best option for meeting the community's objectives. Therefore, it is recommended that remediation of the subject property be accomplished by abating all ACMs for disposal in the Central Peninsula Landfill in Soldotna, Alaska prior to demolishing the buildings and transporting the remaining building debris to the Columbia Ridge Landfill in Arlington, Oregon for disposal as hazardous waste. This option would be effective in removing hazardous materials from the subject property and allowing the community to repurpose the property as they see fit. An abatement contractor who is familiar with transportation and disposal requirements would coordinate this effort. The estimated cost of this alternative is \$10,300,000.

4.0 REFERENCES

18 AAC 75 *Oil and Other Hazardous Substances Pollution Control, Revised as of October 18, 2023*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

24 CFR 35.1320 *Lead-based paint inspections, paint testing, risk assessments, lead-hazard screens, and reevaluations*. United States of America, Department of Housing and Urban Development, Washington, D.C.

29 CFR 1910.120 *Hazardous waste operations and emergency response, as of May 14, 2019*. United States of America, Occupational Safety and Health Standards, Washington, D.C.

40 CFR 763 Subpart E Appendix E. *Asbestos-Containing Materials in Schools, October 30, 1987*. United States of America, Environmental Protection Agency, Washington, D.C.

40 CFR 261.24 *Toxicity Characteristic, Revised as of January 3, 2017*. United States of America, Environmental Protection Agency, Washington, D.C.

ADEC, February 2021. *Alaska Pollutant Discharge Elimination System General Permit from Discharges from Large and Small Construction Activities (Construction General Permit)*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

ADEC, April 2020. *Alaska Pollutant Discharge Elimination System Multi-Sector General Permit (MSGP) for Storm Water Discharges Associated with Industrial Activity*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

ADEC, March 2017. *Site Characterization Work Plan and Reporting Guidance for Investigation of Contaminated Sites*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

ADEC, August 2025. *Field Sampling Guidance*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

ADEC, August 2022. *Guidelines for Data Reporting – Technical Memorandum*. State of Alaska, Department of Environmental Conservation, Juneau, Alaska.

Environmental Management, Inc., March 2020. *Hazardous Building Materials Survey*. Anchorage, Alaska.

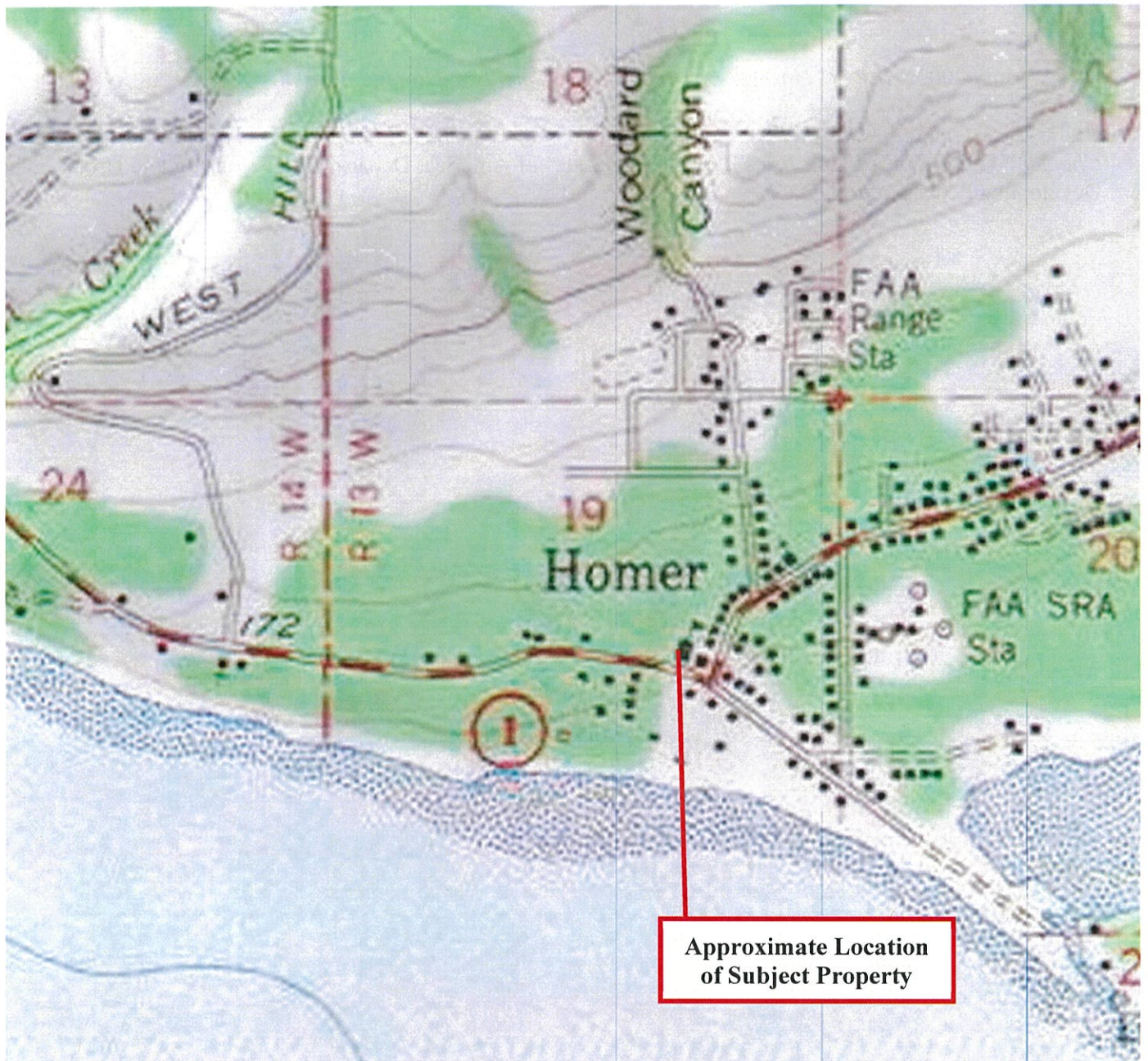
EPA, 2007. *SW-846 Test Method 6200: Field Portable X-Ray Fluorescence Spectrometry for the Determination of Elemental Concentrations in Soil and Sediment*. Environmental Protection Agency, Washington, D.C.

Gough, L.P., Severson, R.C., and Shacklette, H.T. 1988. *Element Concentrations in Soils and Other Surficial Materials of Alaska*. United States Geological Survey Professional Paper 1458, Department of the Interior, Washington, D.C.

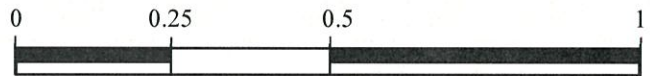
HTRW, July 2023. *Hazardous Materials Assessment – HERC Buildings 1 and 2*. Anchorage, Alaska.

HTRW, July 2002. *HERC 1 Hazardous Material Assessment*. Anchorage, Alaska.

HUD, 2009. *Guidelines for the Evaluation and Control of Lead-Based Paint Hazards in Housing, Chapter 7: Lead-Based Paint Inspection*. United States of America, Department of Housing and Urban Development, Washington, D.C.



Source: Google Earth Pro ©



Approximate Scale in Miles



Homer HERC Buildings
Homer, Alaska
Property Vicinity Map



November 2025

Figure 1



Source: Google Earth Pro ©



Approximate Scale in Feet



Homer HERC Buildings
Homer, Alaska
Site Map



November 2025

Figure 2

**CITY OF HOMER
HOMER, ALASKA**

City Manager/Community Development Director

RESOLUTION 26-039

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA
SELECTING A CLEANUP ALTERNATIVE FOR THE HERC PROPERTY
WITH KENAI PENINSULA BOROUGH PARCEL ID 17510070 TO
DEMOLISH THE HERC 2 BUILDING AND NOT PURSUE CLEANUP ON
THE LARGER BUILDING.

WHEREAS, The Alaska Department of Environmental Conservation (DEC) Brownfields Assessment and Cleanup (DBAC) program provides technical assistance and environmental services to assess and clean up contaminated properties, enabling their redevelopment, and

WHEREAS, The DBAC program is not a financial grant but a service where DEC contractors conduct work on behalf of eligible applicants, often municipalities or tribes; and

WHEREAS, Through the DBAC program the City received an Analysis of Brownfield Cleanup Alternatives report (ABCA) that outlines cleanup alternatives for the HERC property with the legal description T 6S R 13W Sec 19 Seward Meridian Hm 2000022 Homer School Survey 1999 City Addn Tract 2; and

WHEREAS, A requirement of the DBAC program is that the community selects a cleanup choice from the alternatives provided in the report; and

WHEREAS, The selection of a cleanup alternative at this time is a non-binding decision and the City of Homer may choose a different cleanup alternative in the future; and

WHEREAS, Of the alternatives provided, City of Homer selects the demolition of the HERC2 (the smaller building on site) and the option of doing nothing with the larger building, which is currently used for our community recreation program and houses building maintenance staff.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska hereby selects the demolition of the HERC 2 (the smaller building on site) and not pursue the demolition or clean-up of the HERC 1, (the larger building) at this time.

PASSED AND ADOPTED by the Homer City Council this ___th day of _____, 2026.

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CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal Note:

Response to Comments
Analysis of Brownfield Cleanup
Alternatives
Homer HERC Buildings
March 27 – April 24, 2026



Alaska Department of Environmental Conservation
Division of Spill Prevention and Response
Contaminated Sites Program
May 2026

Publication Information

This Response to Comments (RTC) document will be sent by email or mail to commenters that provided contact information. The document will be available on the Contaminated Sites Database online at <https://dec.alaska.gov/Applications/SPAR/PublicMVC/CSP/SiteReport/27933>.

ADA Accessibility

DEC complies with Title II of the Americans with Disabilities Act of 1990. If you are a person with a disability who may need accommodation in order to participate in this public process, please contact Megan MacPherson at megan.macpherson@alaska.gov, 907-269-3096, Alaska Relay Service/TTY/TDD 800-770-8973, or dial 711 within 10 days prior to closure of this public notice period to ensure that any necessary accommodations can be provided.

Contents

Publication Information.....	ii
ADA Accessibility.....	ii
Introduction	1
DEC Public Involvement Actions	1
Response to Comments	2
Comments and Responses.....	2

Introduction

This Response to Comments provides the Alaska Department of Environmental Conservation (DEC) Contaminated Sites Program’s reply to public comments received on the draft Analysis of Brownfield Cleanup Alternatives (ABCA) for the Homer Education and Recreation Complex (HERC) buildings in Homer, Alaska.

The DEC would like to thank the public for their time and consideration in commenting on the draft ABCA. An ABCA is required for any project using EPA brownfields cleanup funding. Should the City choose to apply for an EPA Brownfields Cleanup Grant, the ABCA finalized through this process would meet that requirement.

In accordance with EPA programmatic requirements, an ABCA must include a public participation process prior to being finalized. The public participation process for the Homer HERC ABCA involved submitting a Community Relations Plan to EPA, providing notice to the general public, accepting public comments on the ABCA for four weeks, preparing a written response to significant and appropriate comments and presenting the ABCA findings to the Homer City Council during a public meeting. An administrative record containing all documents pertinent to cleanup decision will be available on DEC’s Brownfields webpage.

The regulatory authority for oversight of treatment and disposal of contaminated soil is found within 18 AAC 75 Article Three.

DEC Public Involvement Actions

A finalized Community Relations Plan (CRP) was submitted to EPA on March 16, 2026. The public comment period for the draft ABCA began March 27 and ended on April 24, 2026. It was announced via news releases on local radio, published on the community calendar, and published online via the State of Alaska’s public notice system. The public notices described how to gain access to and submit comments on the draft ABCA to DEC’s online public comment form or mailing address. The draft ABCA was published online, and hard copies of these materials were available for review upon request. On February 12, 2026 DEC staff presented information and took questions about the draft ABCA to the public at the Kenai Peninsula College in Homer. A written response to comments containing all documents pertinent to the cleanup decision was published to the DEC Brownfields webpage on May 25, 2026. Additionally, as part of the administrative record, this response to comments document was posted on the Contaminated Sites Database under File No. 2314.38.043.

Table 1: Community Engagement Related to ABCA Public Comment Period

DEC provides draft ABCA to the City of Homer for final review	November 11, 2025
DEC staff attend a public meeting at the Kenai Peninsula College to discuss the draft ABCA	February 12, 2026

and public comment period.	
DEC provides Community Relations Plan to the Environmental Protection Agency	March 16, 2026
30-day Public Comment Period Notice and ABCA documents posted on the DBAC and State of Alaska Online Public Notices websites.	March 27, 2026
Public Comment Period Closed	April 24, 2026
DEC posts response to public comments on the DEC Brownfields and State of Alaska Online Public Notice websites.	May 25, 2026
DEC staff attends Homer City Council meeting to discuss results of public comment period.	May 27, 2026

Response to Comments

DEC received four submittals from the public. The submittals were received both through the website and as direct emails to the DEC project manager during the four-week public comment period.

The submitted comments as they were received by DEC are included as Attachment 1. The submittal includes comments and information on items that are not part of the ABCA document. The comments noted below are summarized from the submittal.

Comments and Responses

Comment on Alternative 2, 4, & 5

The commenter provides edits to improve the clarity of the document and also suggests the inclusion of encapsulating lead-based paint (LBP) in HERC 1 and the demolition and disposal of HERC 2 to allow continued access by the community.

DEC Response:

DEC and the City of Homer had requested that the demolition and disposal of HERC 2 be separated from the broader project scope, however, disposing of the buildings separately was predicted to almost double costs. Encapsulation of the LBP in HERC 1 has already been completed by the City of Homer. A sentence regarding demolishing the buildings separately will be added to the final version of the report.

Comment on Alternatives 3

The commenter expresses concern about the amount of money already spent on the HERC properties to investigate hazardous building materials (HBM), and expressed concerns that no follow-up testing

has been done in the lawn areas or the parking lot, and no continued air monitoring has been offered for the air ducts, vents etc.

DEC Response:

A release of asbestos containing materials (ACM) was investigated in the front lawn where it is most likely to have occurred. The results demonstrated no detections of asbestos in soil. LBP was investigated in the dripline of both buildings where paint chips are most likely to accumulate. Results from sampling did demonstrate detectable levels of lead in soil, but these were all below the most stringent DEC clean up levels for residential areas. The highest detected level of lead in soil was 190 milligrams per kilogram (mg/kg) at sample H1-53-03-052125, below the 400 mg/kg cleanup level. This sample was taken from the west side of HERC 1.

HBM analysis of asbestos in the building occurred in 2020 and 2023 by two different contracting firms. In 2020, 191 bulk layers were collected from 99 sample locations within the buildings; 23 of these were found to contain asbestos-containing materials (ACM) between 2.4 – 80%. ACM was identified in the floor tile mastic, pipe insulation, and joint compounds in both buildings. In 2023, 78 bulk layers were collected from 64 sample locations within the buildings; 39 samples were found to contain ACM between 1.1-85%. ACM was identified in the floor tile mastic, ceiling mastic, pipe insulation, joint compound, sealant, putty, and other miscellaneous building materials. The HBM inventory in 2025 focused mostly on LBP, as this was identified as a data gap. It is possible that additional ACM exists in the building as the contractors did not destroy walls, chases, or any other building spaces while performing these assessments.

Soil sampling results can be found in the *Site Characterization Report*, and the hazardous building materials results can be found in the *Limited Hazardous Building Materials Inventory* dated September 2025 and uploaded here

<https://dec.alaska.gov/Applications/SPAR/PublicMVC/CSP/SiteReport/27933>

The City of Homer applied for DEC Brownfields Assessment and Cleanup (DBAC) grant services which were provided to the City at no cost.

Comment on Alternatives 2 & 5

The commenter expresses that an option for encapsulation of LBP in HERC 1 and a demolition and disposal of HERC 2 was not considered. This would allow for the safe, continued use of HERC 1 while getting rid of HERC 2, which is more of a hazard to the community.

DEC Response:

DEC and the City of Homer had requested that the demolition and disposal of HERC 2 be separated from the broader project scope, however, disposing of the buildings separately was predicted to almost double costs. Encapsulation of the LBP in HERC 1 has already been completed by the City of Homer. A sentence regarding demolishing the buildings separately will be added to the final version of the report.

Comment on Alternatives 4 & 5

The commenter expresses that that the HERC is an old, outdated pair of buildings that should be torn

down. The main building gym is too small for the activities it is trying to support and has no handicapped access.

DEC Response:

DEC acknowledges these concerns and recognizes the importance of safe, functional, and accessible community facilities. The purpose of the current project is to evaluate environmental conditions and potential cleanup considerations associated with the site, which may help inform future decisions regarding the property.

Attachment 1: Public Comments Submitted to DEC for the Homer HERC
Analysis of Brownfields Cleanup Alternatives (ABCA)

MEMORANDUM

TO: Flannery Ballard, Brownfields Program Specialist
FROM: Janette Keiser, PE
Date: March 31, 2025
RE: Comments to report entitled “Homer HERC Buildings, Analysis of Brownfield Cleanup Alternatives”, dated September 2025

I have reviewed the report identified above and have the following comments:

1. Page 1 Paragraph 1(a). It would be helpful to identify the KPB Parcel Number and boundaries for the property.
2. Page 2 Please provide a drawing showing the general locations of the test holes.
3. Page 8 Paragraph 4 The comment “*the local community has expressed their disinterest in this alternative...*” is premature and over-broad since public comment on this report is just now being collected. Who do you mean by “*the local community*”? I suspect what you mean is that City staff has expressed this opinion. If this is the case, please be more specific about who voices these opinions.
4. Page 8 In the middle of the page, multiple alternatives are identified. Then, in later pages, the effectiveness of each alternative is discussed. Then, in later pages, the estimated cost of each alternative is discussed. This jumping around makes it more difficult to follow the analysis of the alternatives. Organizationally, it would be better to identify an alternative and discuss its effectiveness and cost in the same section.
5. Page 8 Would encapsulating LBP in HERC 2 allow continued use of HERC 1?
6. It would be helpful to include a little table that summarizes the elements of the alternatives.
7. Page 9 Please avoid comments like “*This alternative is favorable to the local community*” without specifying the source of this opinion – a community survey, a city employee, an elected official...
8. Page 9 The word “Implementability”, as the title of a section, needs to be moved to Page 10, where that section starts.

9. Page 10 The report says “*there are no costs associated with “no action.”*” This is not true.

- a. The section on Effectiveness said “*the buildings would continue to deteriorate and potentially pose a risk to public health*”. Surely, there would be costs associated with risk of harm or at actual harm to public health.
- b. The reports speaks, in multiple places, about the city’s desire to repurpose the property. “No Action” would cost lost opportunities. For example, the City wants to build a Recreation Center. If this property were available, it would make the perfect site for such a Center. If the land is not rehabilitated, one of the most visible and prime pieces of real estate in Homer is lost to development. This is a huge cost!

From: [ADEC Public Notice Comment Submission](#)
To: [Ballard, Flannery \(DEC\)](#)
Subject: We have received a comment for Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Date: Friday, April 24, 2026 7:51:28 AM

CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

OPN ID	223118
Umbraco Node ID	43000
Open Date	03-27-2026
Close Date	04-24-2026
DEC Division	Spill Prevention and Response
Title of Notice	Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Today's Date	04-24-2026
Contact	flannery.ballard@alaska.gov
Display Name	Rex Murphy
Submitted By	Individual
Name	Rex Murphy
Address	255 Whispering Meadows, HOMER, Alaska
ZIP Code	99603
Email	Rex.murphy.ak@gmail.com
Your Comment	Comments on HERC 1. The cost to deconstruct the buildings will only increase with time. 2. Were the hazmat issues with the buildings fully disclosed in the borough to city transfer paperwork? If not, then the borough should be responsible for the cleanup.

3. There are other old buildings in the state with similiar hazmat issues. Has anyone researched the possibility of creating an in-state site to accept building hazmat materials from old buildings in need of replacement?

4. The HERC is an old, outdated pair of two buildings that needs to come down. The main building gym is too small for the activities it is trying to support and has no handicapped access.

I understand the above disclaimer.

Yes, I understand

From: [ADEC Public Notice Comment Submission](#)
To: [Ballard, Flannery \(DEC\)](#)
Subject: We have received a comment for Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Date: Thursday, April 16, 2026 9:03:25 PM

CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

OPN ID	223118
Umbraco Node ID	43000
Open Date	03-27-2026
Close Date	04-24-2026
DEC Division	Spill Prevention and Response
Title of Notice	Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Today's Date	04-16-2026
Contact	flannery.ballard@alaska.gov
Display Name	Carly Chayes
Submitted By	Individual
Name	Carly Chayes
Address	3776 Lake Street, Homer, Alaska
ZIP Code	99603
Email	chayes@gmx.com
Your Comment	The on-going conversations regarding the HERC have cost the city of Homer too much money., too much time and energy. The citizens of this community are wondering how much more? And why.? It would seem that from the on-set there was no oversight in the grasping at straws so to speak, hire this agency, that consultant, etc. , and to no end. Supposed professionals glad to accept a big fat check, and no one actually seeing the issue for what it is which, this hazardous building is not just a eye-sore

but more importantly an on-going safety liability. At this point to further allow the public any access to the building and surrounding buildings there will be health category lawsuits in the very near future. It is completely irresponsible that the city has allowed the public entry even with the knowledge that the adjacent removal of asbestos had been cleaned-up, There was no follow-up to test the lawn areas or the parking lot, and continue to test for air ducts, vents, etc. Please DO NOT spend any more reserves on the obvious. Find grants, endowments, solutions from other towns and cities and eventually bulldoze the entire area. Please.

I understand the above disclaimer.

Yes, I understand

From: [ADEC Public Notice Comment Submission](#)
To: [Ballard, Flannery \(DEC\)](#)
Subject: We have received a comment for Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Date: Tuesday, April 21, 2026 2:42:16 PM

CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

OPN ID	223118
Umbraco Node ID	43000
Open Date	03-27-2026
Close Date	04-24-2026
DEC Division	Spill Prevention and Response
Title of Notice	Request for Public Comments on the Analysis of Brownfield Cleanup Alternatives at the HERC Buildings in Homer, AK
Today's Date	04-21-2026
Contact	flannery.ballard@alaska.gov
Display Name	Patrick Houlihan
Submitted By	Individual
Name	Patrick Houlihan
Address	35895 N Fork Rd, Anchor Point, Alaska
ZIP Code	99556
Email	patrickhoulihan.ak@gmail.com
Your Comment	The smaller boarded up HERC building could be torn down at any time. It would open up the view for guests and tenants of the Windjammer Suites. However the larger HERC building has a gymnasium used daily by hundreds of residents. It also houses the Public Works Parks and Building Maintenance divisions. The larger HERC should not be torn down, it is a fully functional building. It should receive a roof repair by such as a hot mopping of a rubberized roofing product over the entire

roof. Patches done by Public Works, are only temporary. There is nothing really wrong with HERC1 and even the lead paint issue in the Multipurpose Room was mitigated. New flooring was applied in that room and the gym floor was refinished. There is no compelling reason to remove that building and certainly not before an alternative gymnasium is conceived, built and paid for.
Thank you for considering my comments.
Patrick

I understand the above disclaimer.

Yes, I understand



MEMORANDUM

CC-26-093

Ordinance 26-24 An Ordinance of the City Council of Homer, Alaska, Amending the FY26 Capital Budget by Accepting and Appropriating a 2026 Alaska Department of Natural Resources Volunteer Fire Capacity (VFC) Grant in the Amount of \$8,585.14 and Appropriating \$953.90 from the Fire Capital Asset Repair and Maintenance Account (CARMA) to Purchase Sixteen Emergency Response Pagers and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: April 29, 2026
From: Dan Jager, Fire Chief
Through: Melissa Jacobsen, City Manager

The purpose of this memorandum is to recommend appropriation of grant funds awarded to the Homer Volunteer Fire Department (HVFD) through the 2026 Alaska Department of Natural Resources Volunteer Fire Capacity (VFC) Grant Program. HVFD has been awarded \$8,585 in grant funding, with a required \$953 local match from the City of Homer, to be funded through the Fire General Fund CARMA.

The funds will be used to purchase sixteen (16) pagers to serve as the department's primary alerting system, improving reliability over the current cellular-based app, which will remain as a backup. Existing dispatch infrastructure supports their use at no additional cost. This purchase will increase the total number of pagers from 12 to 28, equipping nearly all responders.

Recommendation: HVFD Staff recommends the acceptance and appropriation of the 2026 Volunteer Fire Capacity (VFC) Grant funds.

Attachments:
Resolution 26-004
Award Letter from AK Department of Natural Resources

**CITY OF HOMER
HOMER, ALASKA**

City Manager/Fire Chief

RESOLUTION 26-004

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
AUTHORIZING THE STAFF OF HOMER VOLUNTEER FIRE
DEPARTMENT TO APPLY FOR A 2026 ALASKA DEPARTMENT OF
NATURAL RESOURCES VOLUNTEER FIRE CAPACITY (VFC) GRANT

WHEREAS, the Alaska Department of Natural Resources administers the Volunteer Fire Capacity (VFC) Grant Program to support volunteer fire departments; and

WHEREAS, the Homer Volunteer Fire Department (HVFD) has successfully received VFC grant funding in prior years; and

WHEREAS, HVFD seeks to apply for a 2026 VFC Grant to purchase sixteen pagers to improve the reliability of emergency responder notifications; and

WHEREAS, pagers will serve as the department's primary alerting system, reducing reliance on cell service, and existing dispatch infrastructure can support pager operations; and

WHEREAS, the total project cost is \$9,539.04, consisting of \$8,585.14 in grant funds and a required 10% local match of \$953.90 to be funded by the City; and

WHEREAS, The City of Homer acknowledges availability of the required match and an ordinance will be brought forward appropriating the local match funds once the grant has been awarded; and

WHEREAS, due to the December 12, 2025 application deadline and the absence of a December City Council meeting, staff provided advance notice and City Manager approval and now seeks formal Council approval;


NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Homer that the City supports the Homer Volunteer Fire Department's application for the 2026 Volunteer Fire Capacity Grant.

BE IT FURTHER RESOLVED that the City Council of Homer, Alaska hereby authorizes the staff of Homer Volunteer Fire Department to apply for a Volunteer Fire Capacity (VFC) grant for 2026.

PASSED AND ADOPTED by the Homer City Council this 12th day of January, 2026.

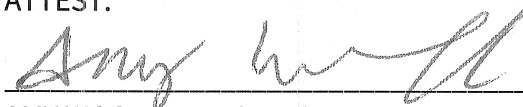
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CITY OF HOMER



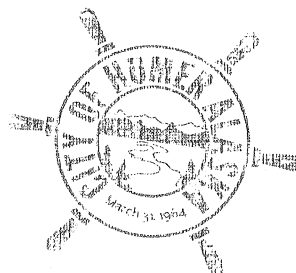
RACHEL LORD, MAYOR

ATTEST:



AMY WOODRUFF, CITY CLERK

Fiscal information: N/A





February 9th, 2026

To State of Alaska Fire Departments:

Thank you for applying for the 2026 Volunteer Fire Capacity (VFC) grants, formerly known as VFA. Thirty-three (33) fire departments applied, and all applications were funded. Thirty-three (33) Alaska Fire Departments will receive up to \$10,000 per fire department. A total of **\$297,910.32** will be awarded. This is the letter of official notification.

The enclosed spreadsheet lists all applicants and the amount requested/amount awarded. If a fire department is awarded a grant, the amount awarded will be listed in the "Amount Awarded" column. Please contact your respective DOF Fire Management Officer (FMO) with any questions you may have.

- Checks will be distributed electronically using the VFD's SOA vendor number and in accordance with the SOA electronic payment agreement. Electronic disbursements are expected by no later than April 2026.
- To be eligible for a 2026 VFC grant, compliance documentation, such as copies of receipts for 2025 grant expenditures, must be submitted electronically through the OLAS portal, or in coordination with the DOF local Fire Management Officers (FMOs).
- Volunteer Fire Capacity is an award of Federal Financial Assistance with funding from the USDA Forest Service. Prime and sub-recipients to this award are subject to OMB guidance in sub-parts A through F of 2 CFR Part 200 as adapted and supplemented by the USDA in 2 CFR Part 400. Adoption by USDA of the OMB guidance in 2 CFR 400 gives regulatory effect to OMB guidance in 2 CFR 200 where full text may be found.
- The brochure, "Complying with Civil Rights", FS-850, can be found at https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/fseprd610492.pdf
- The OMB Circulars are available on the internet at www.ecfr.gov

Applicants are encouraged to reapply annually by submitting applications and compliance documentation by the specified grant deadline.

Sincerely,

Sarah Saarloos

Sarah Saarloos, Fire Staff Officer

State of Alaska, DNR

Division of Forestry & Fire Protection

Fire Department	Amount Requested	Amount Awarded	Agency or DFFP Office
Delta Junction VFD	\$ 8,111.81	\$ 8,111.81	Delta Area Office
Rural Deltana VFD	\$ 9,999.90	\$ 9,999.90	Delta Area Office
Chena-Goldstream Fire & Rescue	\$ 8,969.84	\$ 8,969.84	Fairbanks Area Office
North Pole FD	\$ 9,985.66	\$ 9,985.66	Fairbanks Area Office
Tri-Valley VFD	\$ 9,976.58	\$ 9,976.58	Fairbanks Area Office
Steese Area Volunteer FD	\$ 10,000.00	\$ 10,000.00	Fairbanks Area Office
McKinley VFD	\$ 9,990.00	\$ 4,740.00	Fairbanks Area Office
North Star VFD	\$ 9,999.99	\$ 9,999.99	Fairbanks Area Office
Ester VFD	\$ 9,999.43	\$ 9,999.43	Fairbanks Area Office
Kodiak Island Borough - Womans Bay VFD	\$ 4,849.21	\$ 4,849.21	Kenai Kodiak Area Office
Cooper Landing VFD	\$ 9,957.02	\$ 9,957.02	Kenai Kodiak Area Office
Bear Creek Fire/EMS Department	\$ 9,191.00	\$ 9,191.00	Kenai Kodiak Area Office
Kachemak Emerg. Services	\$ 9,376.83	\$ 9,376.83	Kenai Kodiak Area Office
Kenai FD	\$ 8,602.97	\$ 8,602.97	Kenai Kodiak Area Office
City of Homer - Homer VFD	\$ 8,585.14	\$ 8,585.14	Kenai Kodiak Area Office
Lowell Point VFD	\$ 10,000.00	\$ 10,000.00	Kenai Kodiak Area Office
Nikiski FD	\$ 8,669.00	\$ 8,669.00	Kenai Kodiak Area Office
Seward FD	\$ 8,200.95	\$ 8,200.95	Kenai Kodiak Area Office
Girdwood Vol. Fire & EMS	\$ 9,992.50	\$ 9,992.50	Mat Su Area
Sutton VFD	\$ 10,000.00	\$ 10,000.00	Mat Su Area
Talkeetna VFD	\$ 10,000.00	\$ 10,000.00	Mat Su Area
Western Emergency Services Area	\$ 9,989.97	\$ 9,989.97	Mat Su Area
Willow Caswell FD	\$ 8,792.55	\$ 8,792.55	Mat Su Area
Haines VFD	\$ 9,990.00	\$ 9,990.00	Southeast Area
Village of Eagle	\$ 9,990.00	\$ 9,990.00	State of Alaska Protection Area
Tok VFD	\$ 8,996.50	\$ 8,996.50	Tok Area Office
Aleknagik Fire & EMS	\$ 2,943.16	\$ 2,943.16	Southwest District
Cordova VFD	\$ 8,205.00	\$ 8,205.00	Valdez-Copper River Area Office
Kennicott/McCarthy VFD	\$ 9,898.56	\$ 9,898.56	Valdez-Copper River Area Office
Kenny Lake VFD	\$ 10,000.00	\$ 10,000.00	Valdez-Copper River Area Office
Gakona VFD	\$ 9,996.75	\$ 9,996.75	Valdez-Copper River Area Office
GlennRich Fire Rescue	\$ 10,000.00	\$ 10,000.00	Valdez-Copper River Area Office
City of Valdez - Valdez FD	\$ 9,900.00	\$ 9,900.00	Valdez-Copper River Area Office

TOTAL REQUESTED \$ 110 297,910.32

CITY OF HOMER
FINANCIAL SUPPLEMENT

PROJECT NAME	<u>Emergency Response Pagers</u>	DATE	<u>05/06/2026</u>
DEPARTMENT	<u>Fire</u>	SPONSOR	<u>City Manager/Fire Chief</u>
REQUESTED AMOUNT	<u>\$ 953.90</u>		

DESCRIPTION	<p>The Homer Volunteer Fire Department (HVFD) applied to the Alaska Department of Natural Resources (AK DNR) for a Volunteer Fire Capacity (VFC) Grant to purchase sixteen emergency response pagers. The AK DNR has awarded a VFC grant to HVFD in the amount of \$8,585.14. A required 10% local match of \$953.90 is funded through Fire General Fund CARMA, which brings the total project cost to \$9,539.04.</p>
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FUNDING SOURCE(S)	OPERATING	GF CARMA	GF FLEET CARMA	PORT RESERVES	WATER CARMA
	0%	100%	0%	0%	0%
	HAWSP	HART-ROADS	HART-TRAILS	PORT FLEET RESERVES	SEWER CARMA
	0%	0%	0%	0%	0%

FUNDING SOURCE 1: Fire CARMA (156-0393)	FUNDING SOURCE 2:	FUNDING SOURCE 3:
Current Balance <u>\$ 49,333</u>	Current Balance _____	Current Balance _____
Encumbered <u>\$ 37,327</u>	Encumbered _____	Encumbered _____
Requested Amount <u>\$ 953.90</u>	Requested Amount _____	Requested Amount _____
Other Items on Current Agenda <u>\$ 0</u>	Other Items on Current Agenda _____	Other Items on Current Agenda _____
Remaining Balance <u>\$ 11,052</u>	Remaining Balance _____	Remaining Balance _____
FUNDING SOURCE 4:	FUNDING SOURCE 5:	FUNDING SOURCE 6:
Current Balance _____	Current Balance _____	Current Balance _____
Encumbered _____	Encumbered _____	Encumbered _____
Requested Amount _____	Requested Amount _____	Requested Amount _____
Remaining Balance _____	Remaining Balance _____	Remaining Balance _____

**CITY OF HOMER
HOMER, ALASKA**

City Manager/Fire Chief

ORDINANCE 26-24

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA AMENDING THE FY26 CAPITAL BUDGET BY ACCEPTING AND APPROPRIATING A 2026 ALASKA DEPARTMENT OF NATURAL RESOURCES VOLUNTEER FIRE CAPACITY (VFC) GRANT IN THE AMOUNT OF \$8,585.14 AND APPROPRIATING \$953.90 FROM THE FIRE CAPITAL ASSET REPAIR AND MAINTENANCE ACCOUNT (CARMA) TO PURCHASE SIXTEEN EMERGENCY RESPONSE PAGERS AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE APPROPRIATE DOCUMENTS.

WHEREAS, the Homer Volunteer Fire Department (HVFD) applied to the Alaska Department of Natural Resources (AK DNR) for a Volunteer Fire Capacity (VFC) Grant to purchase sixteen emergency response pagers; and

WHEREAS, the AK DNR has awarded a VFC grant to HVFD in the amount of \$8,585.14; and

WHEREAS, a required 10% local match of \$953.90 is funded through Fire General Fund CARMA, which brings the total project cost to \$9,539.04; and

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. The Homer City Council hereby amends the FY26 Capital Budget by accepting and appropriating the 2026 AK DNR Volunteer Fire Capacity Grant in the amount of \$8,585.14 as follows:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
151-0736	AK Department of Natural Resources	\$8,585.14
Volunteer Fire Capacity Grant		

Section 2. The Homer City Council hereby amends the FY26 Capital Budget by appropriating \$953.90 as follows:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
156-0393	Fire CARMA	\$953.90

Section 3. The City Manager is authorized to negotiate and execute the appropriate documents.

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Section 4. This ordinance is a budget amendment only, is not of a permanent nature and is a non code ordinance.

ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA this ____ day of _____, 2026.

CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

YES:

NO:

ABSTAIN:

ABSENT:

First Reading:

Public Hearing:

Second Reading:

Effective Date:



MEMORANDUM

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

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

Background: Homer City Code 3.05.015 (e). directs that the City Council shall provide for a mid-biennium review, and any modification shall occur no sooner than eight months after the start, but no later than the conclusion, of the first year of the biennium.

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

The packet also includes the following support materials:

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

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

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

Personnel Amendments to FY26 Budget:

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

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

Personnel Amendments to FY27 Budget:

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

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

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

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

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

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



MEMORANDUM

CC-26-094

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

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

Summary

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

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

Project Description

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

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

Findings

1. Cybersecurity and Identity Management

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

2. Productivity, Collaboration, and Digital Maturity

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

3. Software Consolidation and Cost Offset Opportunities

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

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

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

Risks Identified at Project Initiation

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

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

Financial Impact

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

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

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

Conclusion and Recommendation

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

FY26/27 Operating Budget Amendments
Not Including Personnel Changes

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

FY26/27 Operating Budget Amendments
Not Including Personnel Changes

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

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

City of Homer
FY26/27 Mid-Biennium Operating Requests

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

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

Requesting Department Fire Date 1/9/2026

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

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

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

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

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

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

Comments: Awaiting updated work agreement + volunteer incentive plan

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

Requesting Department Fire Date 1/9/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ (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 *WJager*

Comments: Awaiting updated work agreement + volunteer incentive plan

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

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

Date 1/9/2026

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Janitor</u> Salary Range & Step _____ Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ (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

Request for Additional Personnel:
Position Title (2) Firefighter/EMT
Salary Range & Step _____
Full-time
Part-time **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 _____

Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) **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) 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 _____	Account Name: _____	
5102 Fringe Benefits _____	Account # <u>400-0600</u>	
5103 P/T Employees _____	Estimated Cost: <u>\$15,600</u>	
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 Council/Boards & Commissions Operating Mid-Biennium Budget Amendments - FY27

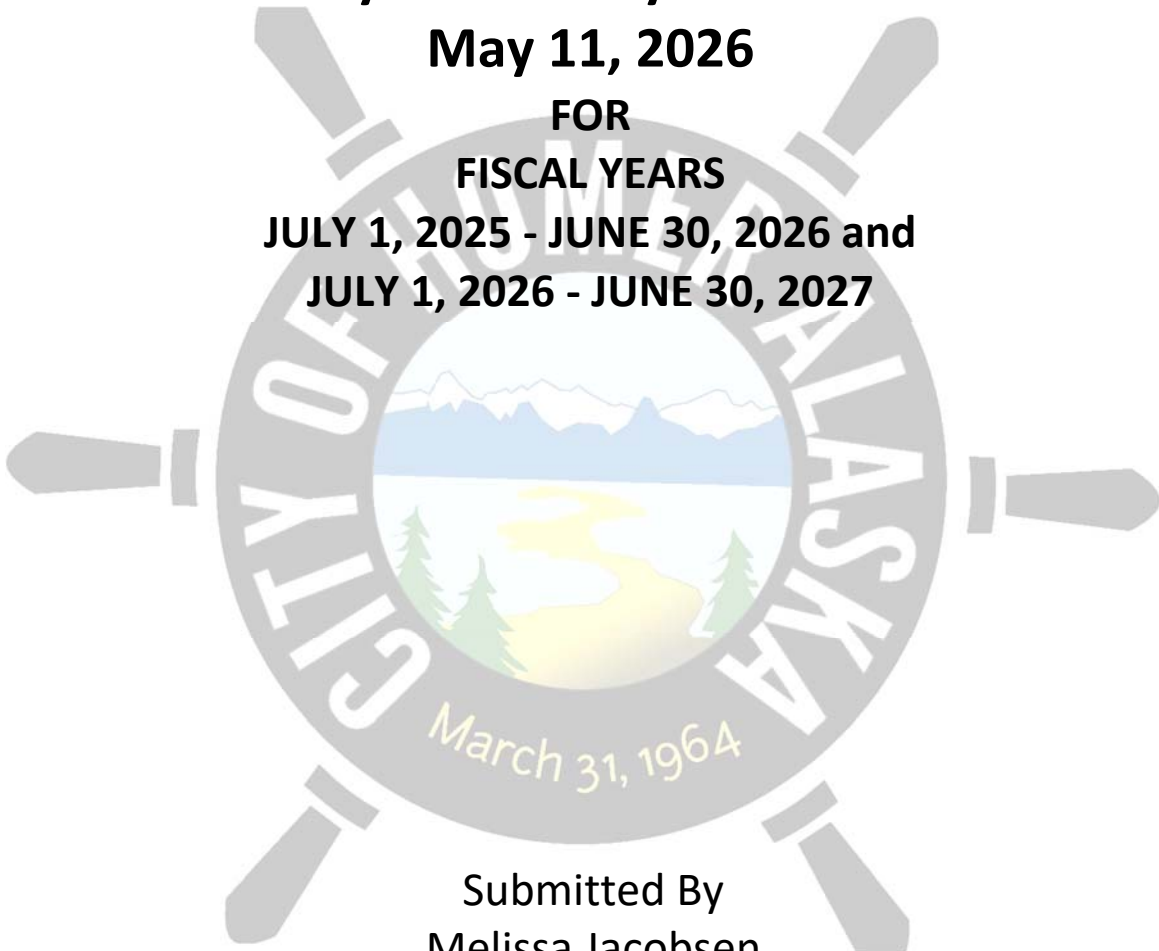
FY27

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

CITY OF HOMER

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

**FOR
FISCAL YEARS
JULY 1, 2025 - JUNE 30, 2026 and
JULY 1, 2026 - JUNE 30, 2027**



**Submitted By
Melissa Jacobsen
City Manager**

Prepared By Finance Department

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

FUND 100								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4609	Animal Care Fee	7,650	-	-	-	-	-	0.0%
4610	Plans & Specs	3	200	-	-	-	-	0.0%
4611	City Clerk Fees	4,313	2,125	2,314	3,146	3,146	833	36.0%
4612	Publication Fee	100	-	-	-	-	-	0.0%
4613	Cemetery Plots	13,600	9,400	9,000	12,733	12,733	3,733	41.5%
4614	Community Recreation Fees	38,821	54,409	23,686	35,375	35,375	11,689	49.4%
4650	Rents & Leases	3,661	150	205	1,339	1,339	1,134	553.0%
4655	Pavillion Rental	2,425	1,711	1,950	2,179	2,179	229	11.7%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	Total Charges for Services	631,893	495,360	445,762	513,406	513,406	67,644	15.2%
	0040 OTHER REVENUE:							
4901	Surplus Prop	67,613	35,000	-	-	-	-	0.0%
4902	Other Revenue	47,385	84,012	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	Total Other Revenues	114,998	119,012	-	-	-	-	0.0%
	0045 AIRPORT TERMINAL REVENUES:							
4655	Airline Leases	152,817	150,576	130,997	143,846	143,846	12,848	9.8%
4656	Concessions	1,428	1,428	6,069	1,250	1,250	(4,819)	-79.4%
4657	Car Rental	46,274	43,300	42,706	47,386	47,386	4,680	11.0%
4658	Parking Fees	31,164	24,064	22,634	29,766	29,766	7,133	31.5%
4660	Advertising	-	-	-	-	-	-	0.0%
	Total Airport	231,684	219,367	202,406	222,248	222,248	19,842	9.8%
	Total Before Operating Transfers	14,481,696	15,097,845	14,966,315	15,339,216	15,803,898	837,584	5.6%
	0099 OPERATING TRANSFERS:							
4981	G/F Admin Water	-	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	-	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART - TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtn	907,807	945,385	1,279,890	1,296,388	1,329,933	50,043	3.9%
4992	Other Transfer	95,754	10,000	10,000	10,000	10,000	-	0.0%
4990	Draw on Fund Balance - Fire Positions	-	-	92,061	-	-	(92,061)	-100.0%
4990	Draw on Fund Balance - Budget Amendments	-	-	186,131	-	-	(186,131)	-100.0%
4990	Draw on Fund Balance - Balance Budget	-	-	-	88,837	514,281	514,281	0.0%
	Total Operating Transfers	1,003,561	955,385	1,568,082	1,395,225	1,854,214	286,132	18.2%
	Grand Total	15,485,257	16,053,230	16,534,397	16,734,441	17,658,112	1,123,715	6.8%
	Grand Total (Adj) ***	15,317,571	15,870,112	16,534,397	16,734,441	17,658,112	1,123,715	6.8%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	5,657,121	5,753,619	6,670,229	6,561,270	6,862,378	192,149	2.9%
5102	Fringe Benefits	3,483,891	3,433,619	3,389,273	3,459,015	3,915,437	526,164	15.5%
5103	Part-time Wages	369,250	287,808	394,357	355,169	365,727	(28,630)	-7.3%
5104	Part-time Benefits	100,564	167,546	136,608	128,160	149,271	12,663	9.3%
5105	Overtime	635,058	595,313	400,093	407,916	409,281	9,187	2.3%
5107	Part-time Overtime	12,894	5,181	11,151	9,088	8,588	(2,563)	-23.0%
5108	Unemployment Benefits	2,928	1,676	-	-	-	-	0.0%
5112	PERS Relief	167,686	183,118	-	-	-	-	0.0%
Total Salaries and Benefits		10,429,393	10,427,881	11,001,711	10,920,618	11,710,682	708,971	6.4%
Maintenance and Operations								
5201	Office Supplies	44,141	45,402	47,950	43,050	43,250	(4,700)	-9.8%
5202	Operating Supplies	284,810	346,384	374,330	373,000	373,500	(830)	-0.2%
5203	Fuel and Lube	325,678	298,120	252,300	277,600	280,100	27,800	11.0%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	36,307	38,424	44,200	40,900	41,100	(3,100)	-7.0%
5207	Vehicle and Boat Maintenance	227,479	207,147	295,500	293,500	294,750	(750)	-0.3%
5208	Equipment Maintenance	15,974	36,448	55,125	42,550	43,550	(11,575)	-21.0%
5209	Building & Grounds Maintenance	76,739	76,352	103,757	99,007	101,757	(2,000)	-1.9%
5210	Professional Services	796,681	755,016	994,050	960,665	971,165	(22,885)	-2.3%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5213	Survey and Appraisal	20	4,350	13,000	7,000	7,000	(6,000)	-46.2%
5214	Rents & Leases	94,413	123,939	196,658	175,373	175,873	(20,785)	-10.6%
5215	Communications	231,461	244,761	218,190	215,540	214,540	(3,650)	-1.7%
5216	Freight and Postage	21,204	35,274	14,700	14,150	15,150	450	3.1%
5217	Electricity	266,590	289,827	309,971	302,353	329,068	19,097	6.2%
5218	Water	18,244	21,934	24,126	24,127	26,540	2,414	10.0%
5219	Sewer	24,244	29,363	33,457	32,300	35,530	2,073	6.2%
5220	Refuse and Disposal	7,391	9,843	10,300	9,800	9,800	(500)	-4.9%
5221	Property Insurance	55,522	72,338	78,816	86,698	95,368	16,551	21.0%
5222	Auto Insurance	43,673	49,420	47,749	50,193	55,212	7,463	15.6%
5223	Liability Insurance	117,923	118,449	198,870	199,873	219,861	20,991	10.6%
5224	Fidelity Bond	450	450	450	450	450	-	0.0%
5227	Advertising	26,152	32,521	43,900	38,650	30,650	(13,250)	-30.2%
5228	Books	44,917	45,125	44,750	45,500	45,500	750	1.7%
5229	Periodicals	10,812	9,709	12,550	10,550	9,550	(3,000)	-23.9%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	111,613	129,250	141,445	129,400	148,900	7,455	5.3%
5233	Computer Related Items	49,848	71,551	68,200	66,200	63,700	(4,500)	-6.6%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	19,318	16,585	27,170	21,220	21,220	(5,950)	-21.9%
5236	Transportation	48,328	5,687	-	1,550	1,550	1,550	0.0%
5237	Subsistence	31,047	4,593	-	2,600	2,600	2,600	0.0%
5238	Printing and Binding	3,213	4,272	13,850	12,550	12,250	(1,600)	-11.6%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	72,765	60,023	29,700	42,700	43,200	13,500	45.5%
5248	Lobbying	23,411	26,661	63,000	61,000	62,000	(1,000)	-1.6%
5250	Camera Area Network	-	-	-	17,900	17,900	17,900	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	6,298	2,728	2,350	2,850	3,450	1,100	46.8%
5254	Over and Short	10	-	-	-	-	-	0.0%
5280	Volunteer Incentives	32,970	36,543	39,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND		TOTAL COMBINED EXPENDITURES						Difference Between	
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	FY27 & FY25		
		7/1/22 - 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	Budget		
		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 Budget	
		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 -	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	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 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	124,657	168,642	128,229	130,606	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Maintenance and Operations								
5203	Fuel and Lube	16,647	17,682	10,000	10,000	10,000	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,833	627	2,400	2,400	2,400	-	0.0%
5210	Professional Services	3,616	8,894	2,500	2,765	2,765	265	10.6%
5215	Communications	802	615	1,000	1,000	1,000	-	0.0%
5217	Electricity	14,967	15,273	19,666	16,800	18,480	(1,185)	-6.0%
5218	Water	686	1,187	1,000	1,306	1,437	437	43.7%
5219	Sewer	603	1,233	1,000	1,357	1,492	492	49.2%
5221	Property Insurance	3,847	4,608	5,022	5,524	6,076	1,055	21.0%
5223	Liability Insurance	86	91	215	215	237	22	10.3%
	Total Maintenance and Operations	<u>43,087</u>	<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>43,888</u>	<u>1,085</u>	2.5%
	Total	<u>43,087</u>	<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>43,888</u>	<u>1,085</u>	2.5%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,541	51,633	50,593	51,931	54,448	3,855	7.6%
5102	Fringe Benefits	50,068	33,314	29,597	31,813	35,684	6,087	20.6%
5103	Part-time Wages	6,261	11,753	19,226	19,649	20,062	836	4.3%
5104	Part-time Benefits	759	1,377	2,269	2,319	2,368	99	4.3%
5105	Overtime	2,224	3,684	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	58	43	1,784	500	500	(1,284)	-72.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,627	1,595	-	-	-	-	0.0%
	Total Salaries and Benefits	158,538	103,399	107,704	110,447	117,296	9,592	8.9%
Maintenance and Operations								
5202	Operating Supplies	3,953	5,580	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	12,231	12,564	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	3,705	3,453	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	14,871	13,330	11,500	11,500	11,500	-	0.0%
5210	Professional Services	12,733	13,053	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	32,338	35,345	32,873	32,873	32,873	(0)	0.0%
5215	Communications	1,359	1,654	1,550	1,550	1,550	-	0.0%
5217	Electricity	31,357	32,723	35,625	35,995	39,595	3,970	11.1%
5218	Water	2,342	2,484	4,438	2,732	3,005	(1,433)	-32.3%
5219	Sewer	4,102	4,286	5,125	4,714	5,186	61	1.2%
5220	Refuse and Disposal	608	608	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	5,761	7,673	8,361	9,198	10,117	1,756	21.0%
5223	Liability Insurance	331	546	1,250	1,254	1,379	129	10.3%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,043	664	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	-	-	-	-	0.0%
5252	Credit Card Expenses	1,042	1,331	750	750	750	-	0.0%
5614	Car Allowance	478	1,748	104	800	800	696	669.2%
	Total Maintenance and Operations	128,253	137,043	131,876	131,666	137,055	5,179	3.9%
	Total	286,791	240,442	239,580	242,113	254,351	14,771	6.2%

City of Homer
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	\$	%
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								
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		
	Total Maintenance and Operations	104,000	189,000	191,000	197,000	205,000	14,000	7.3%
Capital Outlay and Transfers								
5990	Transfers To	1,053,706	77,500	-	-	-	-	0.0%
	Total C/O, Transfers & Reserves	1,053,706	77,500	-	-	-	-	0.0%
	Total	1,157,706	266,500	191,000	197,000	205,000	14,000	7.3%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0360 - LEAVE CASH OUT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
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 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,825,313	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	440,516	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		
		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		
		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		
		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 Budget		
		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 Budget	
		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	
		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%

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0607 - PARKING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	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
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0611 - HARBOR MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
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
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0612 - PIONEER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
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:



MEMORANDUM

Ordinance 26-26, An Ordinance of the City Council of Homer, Alaska Amending the FY27 Capital Budget to Provide for Necessary Mid-Biennium Budget Adjustments. City Manager.

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

Background: Homer City Code 3.05.015 (e). directs that the City Council shall provide for a mid-biennium review, and any modification shall occur no sooner than eight months after the start, but no later than the conclusion, of the first year of the biennium.

Discussion: The ordinance amending the FY27 capital budget is scheduled for introduction on May 11, with a public hearing and second reading on May 26. If additional time is needed a second public hearing and final reading can be scheduled for June 8th.

Capital requests are funded through the General Fund Capital Asset Repair and Maintenance Allowance (CARMA) Fund. Currently the General CARMA account has an adequate balance to fund the departmental requests that were submitted and listed in the spreadsheet included in the packet titled City of Homer FY26/27 Mid-Biennium Capital Requests.

I have approved all departmental requests submitted except for the PW Campus Conceptual Design, which I've recommended to be funded by the next Community Assistance Program (CAP) payment. The estimated payment is approximately \$98,000 so additional CARMA funding may be needed to fully fund the request. City Council requests that have been submitted will need to be approved by motion and vote of the Council.

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

Recommendation: Adopt the ordinance amending the FY27 mid-biennium capital budget adjustments.

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 _____ <hr/> (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> <hr/> Fund Name: <u>CARMA</u> <hr/> Account Name: <u>Police Fleet (transfer from General CARMA)</u> <hr/> Account # <u>152-0382</u> <hr/> Estimated Cost: <u>\$75,000</u>
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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. Jucels*
 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>
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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>
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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 *Myra Allen 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 _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) 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>	<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.

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

M. J. [Signature]

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 CARMAT

Account # 456-380 and genfund Water Carma

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:



MEMORANDUM

CC-26-114

Ordinance 26-27, An Ordinance of the City Council of Homer, Alaska, Amending the City of Homer Water and Wastewater Rates and Updating the City Fee Schedule Accordingly.

Item Type: Informational Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 20, 2026
From: Elizabeth Fischer, Finance Director
Through: Melissa Jacobsen, City Manager

SUMMARY:

The purpose of this memo is to provide an update to the previously presented water and wastewater rate model.

BACKGROUND:

A water and wastewater rate model for FY27 was introduced to City Council at the May 11th meeting. There are a couple things that need correction, which amend the rates originally presented:

1. There was a formula error in counting the number of users between 0 – 750 gallons, which caused the rates presented to be incorrect.
2. The meters are read at 100-gallon intervals, so the rate model presented in the May 26th packet assumes a monthly minimum usage of 700 gallons (not the originally discussed 750 gallons).

Another item to be discussed is how bulk users that receive water from the Public Works facility are handled under the minimum usage fee model.

WATER RATE MODEL: This model generates a rate based on water revenues and consumption. This section has been updated from Memo 26-103 to include the figures for each of the formulas.

Revenues

The revenue inputs are defined as follows:

- FY27 Operating Revenue Required – pulled directly from the operating budget
 - Formula: Total Water Revenue - Water CARMA Transfer
 - \$2,856,566 - \$476,094 = \$2,380,471

- CARMA Budget Transfer – pulled directly from the operating budget
 - Formula: Total Water Operating Expenditures * 20%
 - $\$2,380,471 * 0.20 = \$476,094$
- Deduct Operating Fund Balance – amount of Utility Operating Fund Balance to be used for rate buyback. Not used in FY27 calculation.
- Deduct Portion Collected through Other Revenues – pulled directly from the operating budget
 - Formula: Connection Fees + Services & Meters + In Lieu of City Sales Tax + Penalty & Interest
 - $\$16,950 + \$36,263 + \$346 + \$6,548 = \$60,106$
- Deduct Portion Collected through Minimum Usage Fee
 - Formula: (Commodity Rate x 700 Gallons) x Annual Number of Users Under Minimum Usage. The commodity rate x 700 gallons is rounded to the nearest whole dollar and then is multiplied by the number of users.
 - $(0.0177 * 700) = \$12$
 - $\$12 * 5,938 = \$71,256$
- Hydrant Rents – This is related to the costs associated with maintaining the water hydrants.
 - Formula: Budgeted at 10% of operating revenue required and the costs are shared 50/50 between the General Fund and the Water/Wastewater Fund.
 - $(\$2,856,566 * 10\%) / 2 = \$142,828$
- Surplus Water Sales (Bulk) Surcharge Only – This amount is determined by applying the bulk surcharge (0.004/gallon) to the most recent annualized total gallons consumed by bulk users. This is backed out because these expenses are captured by the separate rate for bulk users.
 - $23,591,900 \text{ gallons} * 0.004 = \$94,368$
- Revenue Required for Commodity Rate Calculation – Summation of revenue required less deductions. This represents the amount of revenue necessary to generate to meet operating budget needs for upcoming fiscal year.

Consumption

The water consumption line is determined by most recent annualized total metered water sales (in gallons). The water usage at the Wastewater Treatment Plant has been backed out of this figure, as it has been determined to be an operational cost. The model rounds up to the nearest million for ease of reporting.

Rates

The water rates are broken into three categories:

1. The commodity rate (per gallon) is generated by dividing the total revenue required by the estimated water sales. This ensures that the whole population of water users contributes to an equal share of costs.

2. The bulk rate (per gallon) is applying a surcharge of 0.004 per gallon to the set commodity rate.
3. The monthly minimum usage fee is determined by multiplying the commodity rate by 700 gallons and rounding to the nearest whole dollar.

WASTEWATER RATE MODEL: This model generates a rate based on wastewater revenues and usage. This section has been updated from Memo 26-103 to include the figures for each of the formulas.

Revenues

The revenue inputs are defined as follows:

- FY27 Operating Revenue Required – pulled directly from the operating budget
 - Formula: Total Wastewater Revenue - Wastewater CARMA Transfer
 - $\$2,428,756 - \$404,793 = \$2,023,963$
- CARMA Budget Transfer – pulled directly from the operating budget
 - Formula: Total Wastewater Operating Expenditures * 20%
 - $\$2,023,963 * 0.20 = \$404,793$
- Deduct Operating Fund Balance – amount of Utility Operating Fund Balance to be used for rate buyback. Not used in FY27 calculation.
- Deduct Portion Collected through Other Revenues – pulled directly from the operating budget
 - Formula: Services & Meters
 - $\$17,500$
- Deduct Portion Collected through Minimum Usage Fee
 - Non-Lift Formula: (Commodity Rate x 700 Gallons) x Annual Number of Users Under Minimum Usage. The commodity rate x 700 gallons is rounded to the nearest whole dollar and then is multiplied by the number of users.
 - $(0.0204 * 700) = \$14$
 - $\$14 * 5,938 = \$83,132$
 - Lift Station Formula: (Commodity Rate x 700 Gallons) x Annual Number of Users Under Minimum Usage. The commodity rate x 700 gallons is rounded to the nearest whole dollar and then is multiplied by the number of users.
 - $(0.0325 * 700) = \$23$
 - $\$23 * 1,132 = \$26,036$
 - Add the Non-Lift to Lift Station results
 - $\$83,132 + \$26,036 = \$109,168$
- Fixed Fee Components:
 - Lift Stations Costs - These costs are pulled straight from the current operating budget. These costs are backed out because the users on the lift

station bear the complete costs associated with maintaining this infrastructure.

- Pumping Fee - The City RFP's the pumping contract every three years and the costs of the contract is divided up amongst the number of Kachemak City users.
- Dumping Station Fee - These costs come directly from the current operating budget. This fee has been determined to be an operational cost and, as such the fee is not forwarded to customers.
- Multi-Units and Kachemak City meters - This is an additional fee charged to help offset added costs associated with maintaining such infrastructure.
- Revenue Required for Commodity Rate Calculation – Summation of revenue required less deductions. This represents the amount of revenue necessary to generate to meet operating and capital budget needs for upcoming fiscal year.

Usage

The wastewater usage is determined by the number of gallons billed for in the most recent annualized period. The model rounds up to the nearest million for ease of reporting.

Rates

The wastewater rate is broken into three categories:

1. Non-lift rate is generated by dividing the total revenue required by the projected billable volume for non-lift.
2. Lift station rate is generated by dividing the total revenue required by the projected billable volume for only the lift zone.
3. The monthly minimum usage fee is determined by multiplying the commodity rate by 700 gallons and rounding to the nearest whole dollar.

Rate Analysis:

Current Rates

Water Rates:		Wastewater Rates:	
Commodity (per gal):	\$0.0165	Non-Lift Station:	\$0.0186
Bulk (per gal):	\$0.0205	Lift Station:	\$0.0294
Monthly Fees:	\$0	Monthly Fees:	\$0

Proposed Rates – Monthly Minimum Usage Fees (Based off 700 Gallons)

Water Rates:		Wastewater Rates:	
Commodity (per gal):	\$0.0177	Non-Lift Station:	\$0.0204
Bulk (per gal):	\$0.0217	Lift Station:	\$0.0325
Water Monthly Fees:		Wastewater Monthly Fees:	
Non-Lift User:	\$12	Non-Lift User:	\$14
Lift Station User:	\$12	Lift Station User:	\$23

The attached document provides comparisons between the existing rate and three different scenarios for volumes from 1,000 – 10,000 gallons:

- Scenario 1: Monthly Minimum Usage Fee (Based off 700 Gallons) with 20% CARMA transfer
- Scenario 2: Monthly Minimum Usage Fee (Based off 700 Gallons) with 15% CARMA transfer
- Scenario 3: No Monthly Minimum Usage Fee with 20% CARMA transfer

RECOMMENDATION:

The water and wastewater rates presented in Ordinance 26-27 match the Scenario 1 rate model. Review the model and approve the rates as proposed in Scenario 1.

ATTACHMENTS:

Water/Wastewater Comparison Charts

1,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	16.50	5.31	5.07	18.30	16.50	5.31	5.07	18.30
Wastewater Usage	18.60	6.12	5.79	21.50	29.40	9.75	9.45	33.60
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	26.00	26.00	0.00
Sales Tax	2.76	2.94	2.89	3.12	3.60	3.22	3.18	4.07
Total Bill	\$ 37.86	\$ 40.37	\$ 39.75	\$ 42.92	\$ 49.50	\$ 44.28	\$ 43.70	\$ 55.97
Impact		\$ 2.51	\$ 1.90	\$ 5.07		\$ 3.91	\$ 3.33	\$ 6.47
% Change		6.64%	5.01%	13.39%		9.70%	8.26%	13.07%

2,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	33.00	23.01	21.97	36.60	33.00	23.01	21.97	36.60
Wastewater Usage	37.20	26.52	25.09	43.00	58.80	42.25	40.95	67.20
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	5.51	5.93	5.74	6.25	7.21	7.87	7.69	8.15
Total Bill	\$ 75.71	\$ 81.46	\$ 78.80	\$ 85.85	\$ 99.01	\$ 108.13	\$ 105.61	\$ 111.95
Impact		\$ 5.75	\$ 3.08	\$ 10.14		\$ 26.67	\$ 24.15	\$ 12.94
		7.59%	4.07%	13.39%		32.74%	29.64%	13.07%

3,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	49.50	40.71	38.87	54.90	49.50	40.71	38.87	54.90
Wastewater Usage	55.80	46.92	44.39	64.50	88.20	74.75	72.45	100.80
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	8.27	8.92	8.58	9.37	10.81	11.81	11.49	12.22
Total Bill	\$ 113.57	\$ 122.55	\$ 117.84	\$ 128.77	\$ 148.51	\$ 162.27	\$ 157.81	\$ 167.92
Impact		\$ 8.98	\$ 4.27	\$ 15.21		\$ 13.76	\$ 9.30	\$ 19.41
% Change		7.91%	3.76%	13.39%		9.27%	6.26%	13.07%

4,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	66.00	58.41	55.77	73.20	66.00	58.41	55.77	73.20
Wastewater Usage	74.40	67.32	63.69	86.00	117.60	107.25	103.95	134.40
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	11.02	11.91	11.42	12.50	14.41	15.75	15.29	16.30
Total Bill	\$ 151.42	\$ 163.64	\$ 156.88	\$ 171.70	\$ 198.01	\$ 216.41	\$ 210.01	\$ 223.90
Impact		\$ 12.22	\$ 5.46	\$ 20.28		\$ 18.40	\$ 11.99	\$ 25.88
		8.07%	3.60%	13.39%		9.29%	6.06%	13.07%

5,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	82.50	76.11	72.67	91.50	82.50	76.11	72.67	91.50
Wastewater Usage	93.00	87.72	82.99	107.50	147.00	139.75	135.45	168.00
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	13.78	14.90	14.26	15.62	18.02	19.69	19.08	20.37
Total Bill	\$ 189.28	\$ 204.73	\$ 195.92	\$ 214.62	\$ 247.52	\$ 270.55	\$ 262.20	\$ 279.87
Impact		\$ 15.45	\$ 6.64	\$ 25.34		\$ 23.04	\$ 14.69	\$ 32.36
% Change		8.17%	3.51%	13.39%		9.31%	5.93%	13.07%

6,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	99.00	93.81	89.57	109.80	99.00	93.81	89.57	109.80
Wastewater Usage	111.60	108.12	102.29	129.00	176.40	172.25	166.95	201.60
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	16.53	17.89	17.10	18.75	21.62	23.63	22.88	24.44
Total Bill	\$ 227.13	\$ 245.82	\$ 234.96	\$ 257.55	\$ 297.02	\$ 324.69	\$ 314.40	\$ 335.84
Impact		\$ 18.69	\$ 7.83	\$ 30.41		\$ 27.67	\$ 17.39	\$ 38.83
% Change		8.23%	3.45%	13.39%		9.32%	5.85%	13.07%

7,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	115.50	111.51	106.47	128.10	115.50	111.51	106.47	128.10
Wastewater Usage	130.20	128.52	121.59	150.50	205.80	204.75	198.45	235.20
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	19.29	20.88	19.94	21.87	25.22	27.57	26.68	28.52
Total Bill	\$ 264.99	\$ 286.91	\$ 274.00	\$ 300.47	\$ 346.52	\$ 378.83	\$ 366.60	\$ 391.82
Impact		\$ 21.93	\$ 9.02	\$ 35.48		\$ 32.31	\$ 20.08	\$ 45.30
% Change		8.27%	3.40%	13.39%		9.32%	5.80%	13.07%

8,000 Gallons								
Non-Lift				Lift Station				
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	132.00	129.21	123.37	146.40	132.00	129.21	123.37	146.40
Wastewater Usage	148.80	148.92	140.89	172.00	235.20	237.25	229.95	268.80
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	22.04	23.87	22.79	24.99	28.83	31.51	30.48	32.59
Total Bill	\$ 302.84	\$ 328.00	\$ 313.05	\$ 343.39	\$ 396.03	\$ 432.97	\$ 418.80	\$ 447.79
Impact		\$ 25.16	\$ 10.20	\$ 40.55		\$ 36.95	\$ 22.78	\$ 51.77
% Change		8.31%	3.37%	13.39%		9.33%	5.75%	13.07%

9,000 Gallons								
	Non-Lift				Lift Station			
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	148.50	146.91	140.27	164.70	148.50	146.91	140.27	164.70
Wastewater Usage	167.40	169.32	160.19	193.50	264.60	269.75	261.45	302.40
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	24.80	26.87	25.63	28.12	32.43	35.46	34.28	36.67
Total Bill	\$ 340.70	\$ 369.10	\$ 352.09	\$ 386.32	\$ 445.53	\$ 487.12	\$ 471.00	\$ 503.77
Impact	\$ 28.40	\$ 11.39	\$ 45.62		\$ 41.59	\$ 25.47	\$ 58.24	
% Change	8.33%	3.34%	13.39%		9.33%	5.72%	13.07%	

10,000 Gallons								
	Non-Lift				Lift Station			
	Existing	Scenario 1	Scenario 2	Scenario 3	Existing	Scenario 1	Scenario 2	Scenario 3
Consumption	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Water Rate	0.0165	0.0177	0.0169	0.0183	0.0165	0.0177	0.0169	0.0183
Wastewater Rate	0.0186	0.0204	0.0193	0.0215	0.0294	0.0325	0.0315	0.0336
Charges:								
Water Usage	165.00	164.61	157.17	183.00	165.00	164.61	157.17	183.00
Wastewater Usage	186.00	189.72	179.49	215.00	294.00	302.25	292.95	336.00
Minimum Usage Fee	0.00	26.00	26.00	0.00	0.00	35.00	35.00	0.00
Sales Tax	27.55	29.86	28.47	31.24	36.03	39.40	38.08	40.74
Total Bill	\$ 378.55	\$ 410.19	\$ 391.13	\$ 429.24	\$ 495.03	\$ 541.26	\$ 523.20	\$ 559.74
Impact	\$ 31.63	\$ 12.58	\$ 50.69		\$ 46.22	\$ 28.17	\$ 64.71	
	8.36%	3.32%	13.39%		9.34%	5.69%	13.07%	

Rate Calculations Scenario 1

WATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Water	\$ 2,380,471
CARMA Transfer Requirement	476,094
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(60,106)
Deduct Portion Collected through Minimum Usage Fee	(71,256)
Hydrant Rents (10% of Total)	(142,828)
Multi-Units (\$5/unit/mo.)	(39,000)
Surplus Water Sales (Bulk) surcharge only	(94,368)
Revenue Required for Commodity Rate Calculation	\$ 2,449,008
Water Consumption (Gallons)	
Gross Meters Water Sales	137,558,900
Total Estimated Water Sales	138,000,000
Water Rates:	
Commodity Rate (per gal)	\$ 0.0177
Bulk Rate (per gal)	\$ 0.0217
Consumption Additional Information:	
Annualized Metered Water Sales (Gallons)	137,558,900
WASTEWATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Wastewater	\$ 2,023,963
CARMA Transfer Requirement	404,793
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(17,500)
Deduct Portion Collected through Minimum Usage Fee	(109,168)
Lift Stations Costs	(255,613)
Pumping Fee	(9,804)
Dumping Station Fees	(8,702)
Multi-Units (\$5/unit/mo.)	(39,000)
Revenue Required for Commodity Rate Calculation	\$ 1,988,969
Wastewater Usage (Gallons)	
Projected Billable Volume	78,000,000
Projected Billable Volume - Lift Zone Only	21,000,000
Total Projected Billable Volume	99,000,000
Wastewater Rate	
Non-Lift Station Rate	\$ 0.0204
Lift Station Rate	\$ 0.0325
Lift Station Additional Information:	
Annualized Billed Gallons (Lift-Station Zone Only)	20,753,900
Monthly Minimum Usage Fees	
Water	\$ 12.00
Sewer - Non-lift Customer	\$ 14.00
Sewer - Lift Customer	\$ 23.00
Total Non-lift Customer	\$ 26.00
Total Lift Customer	\$ 35.00

Rate Calculations Scenario 2

WATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Water	\$ 2,380,471
CARMA Transfer Requirement	357,071
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(60,106)
Deduct Portion Collected through Minimum Usage Fee	(71,256)
Hydrant Rents (10% of Total)	(136,877)
Multi-Units (\$5/unit/mo.)	(39,000)
Surplus Water Sales (Bulk) surcharge only	(94,368)
Revenue Required for Commodity Rate Calculation	\$ 2,335,936
Water Consumption (Gallons)	
Gross Meters Water Sales	137,558,900
Total Estimated Water Sales	138,000,000
Water Rates:	
Commodity Rate (per gal)	\$ 0.0169
Bulk Rate (per gal)	\$ 0.0209
Consumption Additional Information:	
Annualized Metered Water Sales (Gallons)	137,558,900
WASTEWATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Wastewater	\$ 2,023,963
CARMA Transfer Requirement	303,594
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(17,500)
Deduct Portion Collected through Minimum Usage Fee	(109,168)
Lift Stations Costs	(255,613)
Pumping Fee	(9,804)
Dumping Station Fees	(8,702)
Multi-Units (\$5/unit/mo.)	(39,000)
Revenue Required for Commodity Rate Calculation	\$ 1,887,771
Wastewater Usage (Gallons)	
Projected Billable Volume	78,000,000
Projected Billable Volume - Lift Zone Only	21,000,000
Total Projected Billable Volume	99,000,000
Wastewater Rate	
Non-Lift Station Rate	\$ 0.0193
Lift Station Rate	\$ 0.0315
Lift Station Additional Information:	
Annualized Billed Gallons (Lift-Station Zone Only)	20,753,900
Monthly Minimum Usage Fees	
Water	\$ 12.00
Sewer - Non-lift Customer	\$ 14.00
Sewer - Lift Customer	\$ 23.00
Total Non-lift Customer	\$ 26.00
Total Lift Customer	\$ 35.00

Rate Calculations Scenario 3

WATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Water	\$ 2,380,471
CARMA Transfer Requirement	476,094
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(60,106)
Deduct Portion Collected through Minimum Usage Fee	0
Hydrant Rents (10% of Total)	(142,828)
Multi-Units (\$5/unit/mo.)	(39,000)
Surplus Water Sales (Bulk) surcharge only	(94,368)
Revenue Required for Commodity Rate Calculation	\$ 2,520,264
Water Consumption (Gallons)	
Gross Meters Water Sales	137,558,900
Total Estimated Water Sales	138,000,000
Water Rates:	
Commodity Rate (per gal)	\$ 0.0183
Bulk Rate (per gal)	\$ 0.0223
Consumption Additional Information:	
Annualized Metered Water Sales (Gallons)	137,558,900
WASTEWATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Wastewater	\$ 2,023,963
CARMA Transfer Requirement	404,793
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(17,500)
Deduct Portion Collected through Minimum Usage Fee	0
Lift Stations Costs	(255,613)
Pumping Fee	(9,804)
Dumping Station Fees	(8,702)
Multi-Units (\$5/unit/mo.)	(39,000)
Revenue Required for Commodity Rate Calculation	\$ 2,098,137
Wastewater Usage (Gallons)	
Projected Billable Volume	78,000,000
Projected Billable Volume - Lift Zone Only	21,000,000
Total Projected Billable Volume	99,000,000
Wastewater Rate	
Non-Lift Station Rate	\$ 0.0215
Lift Station Rate	\$ 0.0336
Lift Station Additional Information:	
Annualized Billed Gallons (Lift Station Zone Only)	20,753,900



MEMORANDUM

CC-26-115

Ordinance 26-27, an Ordinance of the City Council of Homer, Alaska, Amending the City of Homer Water and Wastewater Rates and Updating the City Fee Schedule Accordingly.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 22, 2026
From: Councilmember Davis

First, I'd like to thank the Finance Department for correcting the earlier computational error regarding the estimated revenue generated by the new minimum monthly usage fee for water and sewer customers using less than 750 gallons per month. As staff has explained, the original estimate substantially overstated the amount of new revenue expected from the proposal.

[Note: I am concerned that the new calculations might still be overestimating the amount of additional revenue that is being collected. Once we are provided with the calculations that were used, it will be important to confirm that only the zero-gallon-a-month users are expected to contribute the full \$26/month combined water/sewer minimum charge; a way must be found to calculate non-zero users as paying the minimum charge on a sliding scale: half the amount (\$13) for folks in the 300-400 gallon bracket, a quarter of the amount (\$6.50) for those in the 600 bracket, etc. An easy way to approximate or reality-check this calculation would be to take the total number of non-zero users and multiply it by half the monthly combined minimum charge, \$13.]

Under the revised calculations provided in the packet, maintaining the 33% increase in the CARMA transfer that we passed at our last meeting, where we raised the transfer from 15% to 20%, would require increasing the commodity rate for water from .0162 to .0177, and for sewer from .0186 to .0203. That translates into commodity-rate increases of approximately 9.3% for water and 9.1% for sewer.

This creates a public-perception problem. Because the new minimum monthly payment represents such a significant change in the way we do business, many residents may understandably conclude that our new monthly minimum fee itself is causing their bills to rise sharply. In reality, the opposite is true: the minimum monthly payment on its own reduces the per-gallon rate that all users pay.

From my perspective, Council now faces three basic policy options:

- A. Maintain the newly adopted 20% CARMA transfer and accept approximately 9% commodity-rate increases.
- B. Reverse last meeting's increase in the CARMA transfer, which was adopted on the understanding that there were enough funds to support it while simultaneously lowering water and sewer rates.

C. Adopt a “Goldilocks” approach somewhere in between, by increasing the CARMA transfer above its longstanding 15% level, but only to a level that can be supported without increasing commodity rates.

My strong preference is Option C. Rather than using the new minimum-payment revenue to “buy down” commodity rates (Option B), Council would instead direct that revenue toward increasing the CARMA transfer, while holding commodity rates steady.

This would allow Council to continue making additional progress on deferred maintenance and long-term utility infrastructure obligations without simultaneously creating the impression that the new minimum monthly payment is causing large increases in customer bills.



MEMORANDUM

CC-26-103

Ordinance 26-27, An Ordinance of the City Council of Homer, Alaska, Amending the City of Homer Water and Wastewater Rates and Updating the City Fee Schedule Accordingly.

Item Type: Informational Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 7, 2026
From: Elizabeth Fischer, Finance Director
Through: Melissa Jacobsen, City Manager

SUMMARY:

The purpose of this memo is to provide an overview of the model used to generate water and wastewater rates.

BACKGROUND:

Worksessions were held on February 9th and 23rd of this year to discuss the water/wastewater rate model structure and the possible re-introduction of a monthly service fee. Those discussions concluded with the proposition to institute a monthly minimum fee.

The discussions had at February worksessions illustrated that the scenarios shifting the funding of the CARMA transfer from the commodity rate to the service fee were not preferred. The general conversation focused on establishing a monthly minimum fee instead of a flat service fee. Determining that monthly minimum fee was another talking point. It was decided at the April 27th Committee of the Whole meeting that the monthly minimum usage fee would be based off 750 gallons of usage.

The rate model is to be presented prior to the beginning of the fiscal year and will be directly connected to the budgeted revenue requirements for that year.

WATER RATE MODEL: This model generates a rate based on water revenues and consumption.

Revenues

The revenue inputs are defined as follows:

- FY27 Operating Revenue Required – pulled directly from the operating budget
 - Formula: Total Water Revenue - Water CARMA Transfer

- CARMA Budget Transfer – pulled directly from the operating budget
 - Formula: Total Water Operating Expenditures * 20%
- Deduct Operating Fund Balance – amount of Utility Operating Fund Balance to be used for rate buyback. Not used in FY27 calculation.
- Deduct Portion Collected through Other Revenues – pulled directly from the operating budget
 - Formula: Connection Fees + Services & Meters + In Lieu of City Sales Tax + Penalty & Interest
- Deduct Portion Collected through Minimum Usage Fee –
 - Formula: Commodity Rate x 750 Gallons x Number of Users Under Minimum Usage
- Hydrant Rents – This is related to the costs associated with maintaining the water hydrants.
 - Formula: Budgeted at 10% of operating revenue required and the costs are shared 50/50 between the General Fund and the Water/Sewer Fund.
- Surplus Water Sales (Bulk) Surcharge Only – This amount is determined by applying the bulk surcharge (0.004/gallon) to the most recent annualized total gallons consumed by bulk users. This is backed out because these expenses are captured by the separate rate for bulk users.
- Revenue Required for Commodity Rate Calculation – Summation of revenue required less deductions. This represents the amount of revenue necessary to generate to meet operating budget needs for upcoming fiscal year.

Consumption

The water consumption line is determined by most recent annualized total metered water sales (in gallons). The water usage at the Wastewater Treatment Plant has been backed out of this figure, as it has been determined to be an operational cost. The model rounds up to the nearest million for ease of reporting.

Rates

The water rates are broken into three categories:

1. The commodity rate (per gallon) is generated by dividing the total revenue required by the estimated water sales. This ensures that the whole population of water users contributes to an equal share of costs.
2. The bulk rate (per gallon) is applying a surcharge of 0.004 per gallon to the set commodity rate.
3. The monthly minimum usage fee is determined by multiplying the commodity rate by 750 gallons and rounding to the nearest whole dollar.

WASTEWATER RATE MODEL: This model generates a rate based on wastewater revenues and usage.

Revenues

The revenue inputs are defined as follows:

- FY27 Operating Revenue Required – pulled directly from the operating budget
 - Formula: Total Wastewater Revenue - Wastewater CARMA Transfer
- CARMA Budget Transfer – pulled directly from the operating budget
 - Formula: Total Wastewater Operating Expenditures * 20%
- Deduct Operating Fund Balance – amount of Utility Operating Fund Balance to be used for rate buyback. Not used in FY27 calculation.
- Deduct Portion Collected through Other Revenues – pulled directly from the operating budget
 - Formula: Services & Meters
- Deduct Portion Collected through Minimum Usage Fee –
 - Formula: Commodity Rate x 750 Gallons x Number of Users Under Minimum Usage
- Fixed Fee Components
 - Lift Stations Costs - These costs are pulled straight from the current operating budget. These costs are backed out because the users on the lift station bear the complete costs associated with maintaining this infrastructure.
 - Pumping Fee - The City RFP's the pumping contract every three years and the costs of the contract is divided up amongst the number of Kachemak City users.
 - Dumping Station Fee - These costs come directly from the current operating budget. This fee has been determined to be an operational cost and, as such the fee is not forwarded to customers.
 - Multi-Units and Kachemak City meters - This is an additional fee charged to help offset added costs associated with maintaining such infrastructure.
- Revenue Required for Commodity Rate Calculation – Summation of revenue required less deductions. This represents the amount of revenue necessary to generate to meet operating and capital budget needs for upcoming fiscal year.

Usage

The wastewater usage is determined by the number of gallons billed for in the most recent annualized period. The model rounds up to the nearest million for ease of reporting.

Rates

The sewer rate is broken into two categories:

1. Non-lift rate is generated by dividing the total revenue required by the projected billable volume for non-lift.
2. Lift station rate is generated by dividing the total revenue required by the projected billable volume for only the lift zone.
3. The monthly minimum usage fee is determined by multiplying the commodity rate by 750 gallons and rounding to the nearest whole dollar.

Rate Analysis:

Current Rates

Water Rates:

Commodity (per gal): \$0.0165
Bulk (per gal): \$0.0205
Monthly Fees: \$0

Sewer Rates:

Non-Lift Station: \$0.0186
Lift Station: \$0.0294
Monthly Fees: \$0

Proposed Rates – Monthly Minimum Usage Fees (Based off 750 Gallons)

Water Rates:

Commodity (per gal): \$0.0162
Bulk (per gal): \$0.0202
Monthly Fees:

Non-Lift User: \$12
Lift Station User: \$12

Sewer Rates:

Non-Lift Station: \$0.0180
Lift Station: \$0.0302
Monthly Fees:

Non-Lift User: \$14
Lift Station User: \$23

The attached document provides comparisons between the existing and proposed rate for volumes from 1,000 – 10,000 gallons.

RECOMMENDATION:

Review the model and approve the rates as proposed.

ATTACHMENTS:

Water/Wastewater Comparison Charts
Rate Calculation for Minimum Usage Fee

1,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	1,000	1,000	1,000	1,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	16.50	4.05	16.50	4.05
Wastewater Usage	18.60	4.50	29.40	7.55
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	2.76	2.71	3.60	3.66
Total Bill	\$ 37.86	\$ 37.26	\$ 49.50	\$ 50.26

Impact \$ (0.59) \$ 0.75

2,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	2,000	2,000	2,000	2,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	33.00	20.25	33.00	20.25
Wastewater Usage	37.20	22.50	58.80	37.75
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	5.51	5.40	7.21	7.30
Total Bill	\$ 75.71	\$ 74.15	\$ 99.01	\$ 100.30

Impact \$ (1.56) \$ 1.29

3,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	3,000	3,000	3,000	3,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	49.50	36.45	49.50	36.45
Wastewater Usage	55.80	40.50	88.20	67.95
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	8.27	8.08	10.81	10.94
Total Bill	\$ 113.57	\$ 111.03	\$ 148.51	\$ 150.34

Impact \$ (2.53) \$ 1.83

4,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	4,000	4,000	4,000	4,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	66.00	52.65	66.00	52.65
Wastewater Usage	74.40	58.50	117.60	98.15
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	11.02	10.77	14.41	14.59
Total Bill	\$ 151.42	\$ 147.92	\$ 198.01	\$ 200.39

Impact \$ (3.51) \$ 2.37

5,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	5,000	5,000	5,000	5,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	82.50	68.85	82.50	68.85
Wastewater Usage	93.00	76.50	147.00	128.35
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	13.78	13.45	18.02	18.23
Total Bill	\$ 189.28	\$ 184.80	\$ 247.52	\$ 250.43

Impact \$ (4.48) \$ 2.91

6,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	6,000	6,000	6,000	6,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	99.00	85.05	99.00	85.05
Wastewater Usage	111.60	94.50	176.40	158.55
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	16.53	16.14	21.62	21.87
Total Bill	\$ 227.13	\$ 221.69	\$ 297.02	\$ 300.47

Impact \$ (5.45) \$ 3.45

7,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	7,000	7,000	7,000	7,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	115.50	101.25	115.50	101.25
Wastewater Usage	130.20	112.50	205.80	188.75
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	19.29	18.82	25.22	25.51
Total Bill	\$ 264.99	\$ 258.57	\$ 346.52	\$ 350.51

Impact \$ (6.42) \$ 3.99

8,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	8,000	8,000	8,000	8,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	132.00	117.45	132.00	117.45
Wastewater Usage	148.80	130.50	235.20	218.95
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	22.04	21.51	28.83	29.15
Total Bill	\$ 302.84	\$ 295.46	\$ 396.03	\$ 400.55

Impact \$ (7.39) \$ 4.53

9,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	9,000	9,000	9,000	9,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	148.50	133.65	148.50	133.65
Wastewater Usage	167.40	148.50	264.60	249.15
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	24.80	24.19	32.43	32.80
Total Bill	\$ 340.70	\$ 332.34	\$ 445.53	\$ 450.60

Impact \$ (8.36) \$ 5.07

10,000 Gallons				
Non-Lift		Lift Station		
Existing	Proposed	Existing	Proposed	
Consumption	10,000	10,000	10,000	10,000
Water Rate	0.0165	0.0162	0.0165	0.0162
Wastewater Rate	0.0186	0.0180	0.0294	0.0302
Charges:				
Water Usage	165.00	149.85	165.00	149.85
Wastewater Usage	186.00	166.50	294.00	279.35
Minimum Usage Fee	0.00	26.00	0.00	35.00
Sales Tax	27.55	26.87	36.03	36.44
Total Bill	\$ 378.55	\$ 369.22	\$ 495.03	\$ 500.64

Impact \$ (9.33) \$ 5.61

Rate Calculation

Monthly Minimum (750 Gallons) Usage Fee

WATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Water	\$ 2,380,471
CARMA Transfer Requirement	476,094
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(60,106)
Deduct Portion Collected through Minimum Usage Fee	(279,839)
Hydrant Rents (10% of Total)	(142,828)
Multi-Units (\$5/unit/mo.)	(39,000)
Surplus Water Sales (Bulk) surcharge only	(94,368)
Revenue Required for Commodity Rate Calculation	\$ 2,240,425
Water Consumption (Gallons)	
Gross Meters Water Sales	137,558,900
Total Estimated Water Sales	138,000,000
Water Rates:	
Commodity Rate (per gal)	\$ 0.0162
Bulk Rate (per gal)	\$ 0.0202
Consumption Additional Information:	
Annualized Metered Water Sales (Gallons)	137,558,900
WASTEWATER Rate Model	
Revenues	
FY27 Operating Revenue Required - Wastewater	\$ 2,023,963
CARMA Transfer Requirement	404,793
Deduct Operating Fund Balance - Rate Buydown	0
Deduct Portion Collected through Other Revenues	(17,500)
Deduct Portion Collected through Minimum Usage Fee	(376,334)
Lift Stations Costs	(255,613)
Pumping Fee	(9,804)
Dumping Station Fees	(8,702)
Multi-Units (\$5/unit/mo.)	(39,000)
Revenue Required for Commodity Rate Calculation	\$ 1,721,803
Wastewater Usage (Gallons)	
Projected Billable Volume	78,000,000
Projected Billable Volume - Lift Zone Only	21,000,000
Total Projected Billable Volume	99,000,000
Wastewater Rate	
Non-Lift Station Rate	\$ 0.0180
Lift Station Rate	\$ 0.0302
Lift Station Additional Information:	
Annualized Billed Gallons (Lift-Station Zone Only)	20,753,900
Monthly Minimum Usage Fees	
Water	\$ 12.00
Sewer - Non-lift Customer	\$ 14.00
Sewer - Lift Customer	\$ 23.00
Total Non-lift Customer	\$ 26.00
Total Lift Customer	\$ 35.00

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

3 City Manager/Finance Director

4 **ORDINANCE 26-27**

5
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,
7 AMENDING THE CITY OF HOMER WATER AND WASTEWATER
8 RATES AND UPDATING THE CITY FEE SCHEDULE ACCORDINGLY.
9

10 WHEREAS, Water and wastewater utility services shall be reviewed annually and shall
11 take effect the first full billing period in July 2026; and
12

13 WHEREAS, Based on the water/wastewater rate model prepared by the Water Sewer
14 Rate Task Force and adopted by the Homer City Council in Resolution 13-048(S-2)(A-3)
15 adjustments to the rates are recommended and warranted to reflect the true cost of water and
16 wastewater services.
17

18 NOW, THEREFORE, THE CITY OF HOMER ORDAINS:
19

20 Section 1. The City Council of Homer, Alaska hereby amends the City Fee Schedule
21 under water and wastewater fees as follows:
22

23 **WATER**

24
25 A 4.85% of total charges charged to every customer outside of city limits in lieu of city sales tax will be
26 applied to those water accounts outside city limits.
27

28 **Customer Classification Definitions for Determining Water Connection and Extension**
29 **Permit Fees**

30 Single Family Residential: A unit providing housing for one household; with less than 25% of the
31 building area used for business or commercial purposes.

32 Multi-Family Residential: A building or lot occupied by more than one household: contained within one
33 building or several building within one complex. Examples of multi-family units includes duplexes, four-
34 plexes and up, apartments, condominiums, co-housing projects, and multiple structures on one lot
35 (where units are normally rented or occupied for longer than one month at a time). Examples of units
36 not considered as multi-family include hotels, motels, B&B's seasonal rooms/cabins (where units are
37 routinely rented or occupied for less than one month at a time.)

38 Commercial: Any user not defined as Residential.

Water Connection Fee	
Single Family	\$300.00*
Multi-Family/Commercial	\$375.00*

*All other fees for delayed or deferred services, in lieu of assessments and necessary right-of-way permits, shall be in addition to the permit fee. A property owner installing a water connection which qualifies for a deferred assessment payment or makes a payment in lieu of assessment shall pay the assessment prior to issuance of the connection permit.

39

40 **Customer Classification Definitions for Determining Water Rates**

41 Bulk Water Customers: The bulk water customers are the resellers of water or water users who
 42 purchase water from the water plant directly and are not in the metered water distribution system.

43 Non-Bulk Customers: All customers who receive water from the metered water distribution system.

44 Multi-Units: An additional \$5 monthly charge shall apply to each of the units of a building or lot
 45 occupied by more than one household or commercial entity contained within one building or several
 46 buildings within one complex. Examples of multi-family units include duplexes, four-plexes and up,
 47 apartments, condominiums, co-housing projects, and multiple structures on one lot (where units are
 48 normally rented or occupied for longer than one month at a time). Examples of units not considered as
 49 multi-family include hotels, motels, and B&B's seasonal rooms/cabins (where units are routinely rented
 50 or occupied for less than one month at a time.)

51 This fee applies to all multi-unit structures defined in the wastewater section of this for apartments,
 52 rental units or multi-unit buildings where each unit would have one or more restrooms and are
 53 intended to be rented on a monthly basis where there is only one meter installed, excluding a rental
 54 building restroom used for shared or public use.

55

56 **Water Rate Schedule**

57 All water utility services shall be billed according to the following schedule. This schedule is for monthly
 58 water service and is in addition to any charges for connecting or disconnecting the service, installation
 59 of the service or any assessment of the improvements.

Water Rates

Table III

Customer Classification	Monthly Service Fee	Monthly Minimum Usage Fee	Above Minimum Usage Charge/Gallon
Non-Lift-Station Customer	\$0.00	\$0.00 \$12.00	\$0.0165 \$0.0162
Lift-Station Customer	\$0.00	\$0.00 \$12.00	\$0.0165 \$0.0162
Multi-units (additional per unit)	\$5.00	N/A	N/A
Bulk Water	\$0.00	\$0.00 \$12.00	\$0.0205 \$0.0202

60

61 **Meter Size Deposits**

62 \$750 meter deposit shall apply to metered fire hydrant connections. The deposit will be returned when
 63 the meter is returned undamaged. This deposit may be waived upon the recommendation of the Public
 64 Works Superintendent.

65 If a bulk water customer purchases a meter from the City for measuring the quantity of water
 66 purchased, it shall be exempt from the monthly meter service charge. It is the responsibility of the bulk
 67 water customer to maintain that meter so the City can accurately determine the amount of water being
 68 purchased. In the event the meter fails, it is the bulk water customer's responsibility, at its expense, to
 69 repair it or purchase a replacement meter from the City. The City may at any time test the meter for
 70 accuracy.

Size (inches)	Residential Users	Non-residential Users
5/8	\$75.00	\$220.00
3/4	\$80.00	\$230.00
1	\$90.00	\$250.00
1-1/2	\$115.00	\$310.00
2	\$150.00	\$370.00
3	\$220.00	\$525.00
4	\$310.00	\$730.00
6	\$520.00	\$1,225.00

71
 72 **WASTEWATER**

73
 74 **Customer Classification Definitions for Determining Wastewater Connection and**
 75 **Extension Permit Fees**

76 Single Family Residential: A unit providing housing for one household; with less than 25% of the
 77 building area used for business or commercial purposes.

78 Multi-Family Residential: A building or lot occupied by more than one household: contained within one
 79 building or several buildings within one complex. Examples of multi-family units includes duplexes,
 80 four-plexes and up, apartments, condominiums, co-housing projects, and multiple structures on one
 81 lot (where units are normally rented or occupied for longer than one month at a time). Examples of
 82 units not considered as multi-family include hotels, motels, B&B's seasonal rooms/cabins (where units
 83 are routinely rented or occupied for less than one month at a time.)

84 Commercial: Any user not defined as Residential.

Wastewater Connection Permit Fee	
Single Family	\$255.00*
Multi-Family/Commercial	\$330.00*
*All other fees for delayed or deferred services, in lieu of assessments and necessary right-of-way permits, shall be in addition to the permit fee. A property owner installing a wastewater connection which qualifies for a deferred assessment payment or makes a payment in lieu of assessment shall pay the assessment prior to issuance of the connection permit.	

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Customer Classification Definitions for Determining Wastewater Rates

Lift Station Zone Customer: There are eleven sewage lift/pump stations that are used for pumping wastewater or sewage from areas with lower elevation than the treatment plant. Customers who are located in these areas shall be charged additional fees for the cost added to the services (see Table I and II).

Non-Lift Station Zone Customer: Customers who are located in the zone that do not need lift/pump station services.

Wastewater System Dischargers (Wastewater ONLY customers): Customers who use wastewater service only shall be charged a monthly fee of \$5 plus wastewater usage fee based on assessed volume of 3,000 gallons per month multiplied by the applicable sewage rate (see Table II). Kachemak City Local Improvement District (LID) members have contributed to the initial cost of the wastewater treatment plant and the collection system. For Kachemak City LID dischargers connected within the LID, the City of Homer shall bill Kachemak City in one single bill at the Lift-Station Zone Rate of ~~\$92.95~~ **\$95.70** (~~\$88.20~~ **\$90.95** + \$4.75) per month per customer. Kachemak City shall be billed a \$5 monthly service charge to cover all Kachemak City wastewater customers and shall be responsible for payment to the City of Homer.

Wastewater Rate Schedule

All wastewater utility services shall be billed according to the following schedule (Table I, II). This schedule is for monthly wastewater services and is in addition to any charges for connecting or disconnecting the service, installation of the service, or any assessment of the improvements.

Wastewater Rates **Table I**

Customer Classification	Monthly Service Fee	Monthly Minimum Usage Fee	Above Minimum Usage Charge/Gallon
Non-Lift-Station Customer		\$0.00 \$14.00	\$0.0186 \$0.0180
Lift-Station Customer		\$0.00 \$23.00	\$0.0294 \$0.0302
Multi-units (additional per unit)	\$5.00	N/A	N/A

Wastewater ONLY Customers Rates **Table II**

	Fees/Rate/Usage	Monthly Minimum Usage Fee	Per Customer Per Month
Non-Lift-Station Customer	\$0.0186/Gal \$0.0180/Gal	\$0.00 \$14.00	\$55.80 \$54.60
Lift-Station Customer	\$0.0294/Gal \$0.0302/Gal	\$0.00 \$23.00	\$88.20 \$90.95
Monthly Service	\$5.00/customer/mo.	N/A	\$5.00

		(Kachemak City customers will be exempt from \$5 monthly service fee. Kachemak City will be billed a \$5 monthly service fee to cover all Kachemak City wastewater customers.)
Pumping Fee <i>(If Applicable)</i>		\$4.75
Assumption: Avg. Wastewater Usage	3,000 Gal/Mo.	

110 Domestic wastewater service customers who use large quantities of City water in addition to their
 111 domestic use shall be allowed, with the Public Works Director's approval, to install an additional water
 112 meter on the domestic water use line for the purpose of metering and charging for domestic
 113 wastewater system use. Wastewater system use will be billed monthly.

114 The City will allow, upon approval by Public Works and a permit from the Public Works Department, a
 115 second water usage meter – called a seasonal wastewater meter – for each customer that desires to
 116 measure the flow of City water that is not discharged to the wastewater system during the summer
 117 growing season, June 15 through September 15. Rates noted above do not apply.

118 Seasonal Wastewater Meter Fee is \$251.75.

119 This second meter will be read monthly during the summer and wastewater charges will be credited
 120 monthly. The meter may not be subject to read during the fall and winter months. Any charges
 121 accrued during that period will be reflected the first billing cycle the meter is read.
 122

123 Section 2. This ordinance is a budget ordinance only, it is not permanent in nature and
 124 shall not be codified.

125
 126 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this ___ day of _____,
 127 2026.

128 CITY OF HOMER

129 _____
 130 RACHEL LORD, MAYOR

131
 132
 133 ATTEST:

134 _____
 135
 136 AMY WOODRUFF, CITY CLERK

- 137
- 138 YES:
- 139 NO:
- 140 ABSENT:
- 141 ABSTAIN:
- 142
- 143 First Reading:
- 144 Public Hearing:
- 145 Second Reading:
- 146 Effective Date:



MEMORANDUM

CC-26-112

Ordinance 26-29 An Ordinance of the City Council of Homer, Alaska Amending the FY26 Capital Budget by Appropriating \$378,000 from the Homer Accelerated Roads and Trails (HART) Trails Fund for the planning and design of the Woodard Canyon Trail above Karen Hornaday Park.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: April 29, 2026
From: Daniel Kort, Public Works Director
Through: Melissa Jacobsen, City Manager

SUMMARY:

This ordinance requests an appropriation of \$378,000 from the HART Trails Fund to support planning and design for the Woodard Canyon Trail.

BACKGROUND:

The City of Homer purchased 20 acres above Karen Hornaday Park for open space, recreation, stormwater protection, steep slope preservation, and wildlife corridor conservation. The parcel is adjacent to a 10-acre parcel owned by the City, and together with Karen Hornaday Park, these lands present a significant opportunity to develop a trail offering scenic views of the City, Homer Spit, and Kachemak Bay. Shortly after the purchase was completed the following actions occurred-

- Memorandum CC-25-166 proposed a low-cost walking loop using existing roads and informal trails with minimal improvements.
- Memorandum CC-25-167 followed addressing Homer City Code (HCC) 21.44 requirements of geotechnical evaluation by a licensed engineer for development on slopes exceeding 15%, including trails.
- The Parks, Arts, Recreation and Culture Advisory Commission (PARCAC) considered the information in both memorandums and supported the more formal approach based on HCC and the City's Trail Design Criteria Manual (adopted February 2009).
- City Council adopted Resolution 26-010 directing staff to procure professional trail planning and design services for a loop trail.
- An RFP was issued and two proposals were received. Proposers included R&M Consulting and RESPEC.

DISCUSSION:

A six-member review team made up of staff from Public Works, Planning, and the City Clerk's office reviewed and scored the proposals in accordance with the criteria defined in the RFP that included similar projects,

project manager, project team, and cost. The team determined that R&M Consultants submitted the most responsive proposal based on their qualifications and ability to deliver the required services.

RECOMMENDATION: Adopt an ordinance appropriating HART Trails funds in the amount of \$378,000 for the purpose of engineering and design of the Woodard Canyon Trail project.



MEMORANDUM

To: Parks, Arts, Recreation and Culture Advisory Commission (PARCAC)
Through: Mike Ilg, Recreation Manager/PARCAC Staff Liaison
From: Daniel Kort, Public Works Director
Date: July 8, 2025
Subject: Karen Hornaday Park Trail

Background:

The City of Homer purchased 20 acres of land above Karen Hornaday Park with the intention of constructing a trail and preserving the steep slope property from development.

Discussion:

Draft Trails Financial Plan

The FY26/FY27 Capital Budget was passed via Ordinance 25-39(S)(A). The budget included \$250,000 of Homer Accelerated Roads and Trails (HART) Trails funds towards the construction of the Green Timbers Trailhead and Phase I of the Diamond Creek Trail Area (DCRA) trail. This \$250,000 will be used as matching funds for a potential Rasmussen Grant. There are anticipated to be five (5) phases on the project, and Phase I of the project has an anticipated cost of approximately \$500,000. The current HART Trails fund balance is approximately \$1,100,000, and therefore the request of \$250,000 of HART Trails funds for Phase I of the DCRA project represents approximately 25% of the HART Trails fund balance.

In response to the request for \$250,000 of HART Trails funds, the Public Works Department presented the City Council the draft of the Trails Financial Plan in an effort to layout the other planned trail projects within the City, so the City Council could see all of the other planned projects that are in the planning queue which are competing for the HART Trails funds. The intention of expediting the Draft Trails Financial Plan was so the City Council could weigh options and make the best decisions among the competing projects over the limited funding that is available within the HART Trails fund and prioritize projects.

Unfortunately, due to the rushed nature of the DCRA Trail project legislation, the draft Trails Financial Plan did not have the opportunity to be presented to PARCAC before being presented to the City Council. Therefore, we are using this opportunity to present this draft plan to PARCAC for review and comment.

Karen Hornaday Park Trail

As everyone is aware, the City of Homer has recently completed the purchase of the 20-acre parcel of property above the Karen Hornaday Park, with the intention to of constructing a trail on the property.

The Public Works Department has taken the position of reaching out to trail design professionals and engineers to conduct a formal design of this proposed trail due to the properties steep slopes. The following citations support the position of the Public Works Department:

- Homer City Code (HCC) section 21.44: This is the code section relating to construction near steep slopes and costal bluffs. This section is applicable to any construction on properties with an average slope of 15% or greater. This property has an average slope of approximately 25%, so it falls well within the jurisdiction of this code section. This Code section further states it's applicability "in any other location where the City Engineer determines that adverse conditions associated with slope stability, erosion, or sedimentation are present". The road that was built on this property is intended to be used for part of this trail. The construction of this road had historically caused slope instability, slope failure, and erosion which impeded the development plans for this property and had caused issues with Woodard Creek. This previous slope instability due to disturbance further justifies the application of this code to the development of this trail.
- Trail Design Criteria Manual: On February 9, 2009, the City of Homer adopted the Trail Design Criteria Manual. This manual references following the previously mentioned steep slopes code (HCC 21.44). The Manual further calls out "*required preliminary engineering and design drawings required to develop a trail as well as evaluation of subsoils the trail will be constructed upon*".

Memorandum CC-25-166 was drafted by Councilmembers Davis and Erickson and presented to the City Council in consideration of the establishment of a Low Cost Walking Trail Loop. The concept was presented as utilizing the existing, previously constructed road and game trails, and allowing the hikers to "wear in a trail", and to facilitate this effort, the City would flag the trail and provide navigational signs and warning signs for uneven terrain and wildlife. This Memorandum to the City Council is attached as a reference.

Memorandum CC-25-167 was drafted by the Public Works Department and presented to the City Council in support of the Departments' position of taking an approach of a formal design and construction of this trail system. Councilor Davis requested that a statement made suggesting the public would be used to remove alders from this trail be removed from Memorandum CC-25-166 before being presented to PARCAC because Memorandum CC-25-166 did not suggest using members of the public to remove alders from the trail. The Public Works Department acknowledged this and has struck out the statement because it this was not stated in the Memorandum, but was rather stated during verbal testimony prior to development of Memorandum CC-25-166. The revised version of Memorandum CC-25-167 is attached as well.

It was pointed out that the proposed trail alignment figure attached to Memorandum CC-25-166 had approximately 520-ft of trail that was not on City owned property. Councilor Davis acknowledged this, and submitted an alternative trail route which is additionally attached. Councilor Davis also reached out to the adjacent property owner (that owns the property the original proposed trail went across) and inquired on their willingness to grant the City of Homer a trail easement to build a trail upon their property. It was reported by Councilor Davis that the property owner was receptive to this idea. This area where the trail would be on an easement is just north of the area where the Karen Hornaday Campground encroaches onto this same private property.

Existing Conditions

The following identifies existing conditions on the property that concern the Public Works Department and further support the concept of hiring a trail consultant and civil engineering consultant in the process of designing a robust and sustainable trail.

1. The Road – The existing road was poorly designed and constructed which lead to the previous slope failures that were experienced. There are some existing slope stabilization features that were installed in locations where slope instability was observed. These are two photo's taken of retaining walls and one photo of mid-slope features that were intended to retain the slopes.



PHOTO 1: There are several locations where rebar was pounded into the soil and “roadway guardrail” was used at the toe of the upgradient cut slope along the roadway going up the hill to retain the slumping hillside from falling onto the road. This is not a generally accepted method of constructing a retaining wall (materials used or construction method).

- In some locations, the hillside has tipped the retaining structure over;
- Some locations have been engulfed by the retaining structure; and
- Other locations look like the photo above and are able to be photographed as constructed.



PHOTO 2: The photo above shows the same retaining wall shown in the previous photo that has been tipped over (leaning away from the slope) by the sloughing hillside and partially buried as well.



PHOTO 3: The above photo shows some mid-slope features, where pipe was driven into the downhill slope. These were installed below the road on the downhill slope where slope stability issues occurred. You can see the same guardrail materials were used in construction, however the rebar was not sufficient to retain the soils in this location, so pipe was used instead. While not totally apparent in this photo, these mature alders on this steep slope are leaning downhill due to the weight of the leaves at the crown of the trees. There is a distinct possibility that the weight of the alder crown, or in combination with an early snowstorm, will weigh these alders over, uproot them and allow them to move in a small landslide towards Woodard Creek. Other concerns are a poorly designed trail will allow stormwater to exasperate the hillsides natural tendency to move towards Woodard Creek.



PHOTO 4: The photo above was taken above the first abrupt switchback in the road. This is the location of a larger historical landslide and made a good location to turn the road when it was originally built. At this location there is a wonderful “tunnel” created by leaning alders. However, when you look closer, this tunnel of leaning alder was created by a recent landslide **(in the last year)** where these alders were relocated from the hillside above and fell onto the toe of the road. This “tunnel” feature did not exist last summer when reconnaissance was done on this property prior to City purchase. At this time, the Public Works Department was trying to determine how to access the City owned 10-acre parcel adjacent to the 20-acre parcel the City just purchased.



PHOTO 5: The photo above shows the uphill side of this landslide and the “tunnel” of alders. As stated earlier, these alders were not in this location during the Public Works Departments reconnaissance hike of this property a year ago when researching a potential trail route to reach the City’s landlocked 10-acre parcel above Karen Hornaday Park that adjoins to the newly acquired 20-acre parcel.

2. **The Trail along the road** – The trail currently being worn into the ground surface is fairly decent in dry conditions, however becomes soft and muddy during wet conditions. Refer to the following photos 6 and 7.



PHOTO 6: The photo of the trail above is well worn with very limited use since this is not currently a publicly advertised or signed trail by the City. Trail advocates have taken to hiking this trail during the time the City was working on purchasing this parcel. You can visually observe that very limited hiking has clearly defined a walking path in the former road bed without any intervention.



PHOTO 7: While difficult to make out in this photo above, you can see evidence on the right side of the road where a historical erosional channel had formed in the road bed. The photo does not capture it well, but this erosional channel is about 1-foot wide and 1-foot deep. This sort of erosion will continue to develop in locations where the defined trail from the previous photo is allowed to form on the road bed without engineered erosion control measures in place. Eventually this gully will become so deep that we lose the functionality of this road bed and we either have to repair the road bed, or relocate the trail. Further, if allowed to develop unchecked, this gully erosion will compromise the top of the slope above Woodard Creek and possibly encourage a larger sloughing event into Woodard Creek.

By taking an engineered approach to designing and building a trail, the City can avoid duplicating a scenario that is playing out at the Diamond Creek State Recreation Site where the trail down to the beach had experienced substantial erosion and ground subsidence where soil has eroded or fallen away from the hillside over time and into Diamond Creek causing the trail to be re-routed in response after a brief trail closure. If we take a more thoughtful approach to this new trail by “formally designing it”, the City stands the chance of having a more robust trail that sticks around longer. This is not to say that erosion and landslides will not eventually impact this trail, but rather taking a more thoughtful approach and minimize the human impact of trail development by “walking it into the land surface”.

From my understanding, the origin of the Trail Design Criteria Manual was because of the City's previous experiences with inherited "walked in trails" or trails that were constructed without any design criteria. This manual gave definition to what was expected in the development of trails within the City of Homer.

3. **Trail through Forest** – It has been proposed that the Public Works Department flag a path through the woods defining the return loop portion of the trail using existing game trails as much as possible, using signage and flagging to define the trail.

Memorandum CC-25-166 referenced the publication "Guidance for Managing Informal Trails" by American Trails (2019). I searched the internet for this reference in order to read it, and I was unable to locate this paper. However, I was able to find several other similar sources relating to the subject published by PhD researchers for the US Geological Service (USGS) and National Park Service (NPS) as well as several hiking and backpacking blogs and magazine articles.

The article that most closely aligns with the subject matter was the document written by a USGS Research Scientist entitled "Guidance for Managing Informal Trails" which was published by the same "American Trails" organization that was cited in the memorandum. This paper related more to hikers creating informal trails to special features that go off the designed formal trail. While not totally aligned with the proposal of intentionally developing informal trails, it speaks to the positive and negative impacts of these trails.

This paper states *"Unfortunately management experience reveals that informal trail systems are frequently poorly designed, including "shortest distance" routing with steep grades and alignments parallel to the slope. Such routes are rarely sustainable under heavy traffic and subsequent resource degradation is often severe."* It goes on to further state that *"informal trails that directly ascend steep slopes will easily erode and less acceptable than trails with a side-hill design, and informal trails that are prone to muddiness and widening are less acceptable, as are trails that may contribute soils to water resources"*. The currently proposed portion of the trail route that does not use the road, is routed directly downhill according to slope information from the Borough's GIS.

Memorandum CC-25-166 also suggests *"using existing paths, game trails, and new connectors across meadows – with posts or flags and installing signage."* While using game trails may be cost effective, papers and blogs in the Public Works Departments research suggest caution when utilizing game trails for the development of hiking trails. One consideration is the game trails have been developed over generations of animals transiting in the easiest and shortest pathway from one desirable location to another. The shortest pathway may be easily the route that is most susceptible to erosion.

Another consideration is these paths were created by generations of wildlife transiting from one location to another. Using these game trails will place hikers in direct conflict with wildlife (moose and bears). The paper cited in Memorandum CC-25-166 speaks about trails in Virginia where it's most likely they are using game trails made by whitetail deer, not moose and bears. While hiking moose and bear trails may be an acceptable risk for the seasoned Alaskan's who are "moose and bear aware",

it may not be as safe for tourists who are less familiar with the hazards. Signage stating “Moose in Area” or “Bear in Area” does not adequately make the trails safe for the “uninitiated”. Sight lines should be improved by clearing some vegetation so the hiker (seasoned Alaskan and tourist alike) can see the moose or bear before getting to close, as well as allow the moose or bear to see the approaching hiker and avoid them.

Summary:

The Public Works Department has taken the position that the Department is required to follow the same rules laid out in City Code and the Trail Design Criteria Manual, both which apply to any other property development or trail. The Public Works Department was concerned about the optics of exempting itself from following the Trail Design Criteria Manual and Steep Slope Code requirements while requiring other developments and proposed trails to follow the Manual and Code.

The Public Works Department will move forward with the proposed footpath trail as defined in Memorandum CC-25-166 if directed to do so by PARCAC and the City Council. Alternatively, the Public Works Department is prepared to research the costs and bring forward an Ordinance to design the Karen Hornaday Park Trail as either one large effort, or a phased approach of two phases, the first phase being the trail on the existing road and the second phase being the return loop of the trail network if directed to by the City Council. Immediately following the design would be an Ordinance in advance of issuing a construction ITB to build the new trail.

Attachment:

Memorandum CC-25-166

Trail Design Criteria Manual

<https://www.cityofhomer-ak.gov/planning/trail-design-criteria-manual>

CITY OF HOMER
FINANCIAL SUPPLEMENT

PROJECT NAME	<u>Woodard Canyon Trail Design</u>	DATE	<u>05/06/2026</u>
DEPARTMENT	<u>Public Works</u>	SPONSOR	<u>City Manager/PW Director</u>
REQUESTED AMOUNT	<u>\$ 378,000</u>		

DESCRIPTION	<p>The City of Homer (City) purchased twenty acres of land above Karen Hornaday Park through Ordinance 25-02 for the purpose of open space and recreation, protection of stormwater drainage and steep slopes, preservation of wildlife corridors and eventually the construction of a trail. This property has well documented historical slope instability and a recent slope failure during the winter of 2024-2025. Resolution 26-010 requested staff to hire professional trail planning and design services for an informal loop trail. A Request for Proposals was released for the Planning and Design of the Woodard Canyon Trail with proposals due on April 28, 2026. This Ordinance will provide the necessary funding to award the Planning and Design of Woodard Canyon Trail.</p>
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FUNDING SOURCE(S)	OPERATING	GF CARMA	GF FLEET CARMA	PORT RESERVES	WATER CARMA
	0%	0%	0%	0%	0%
	HAWSP	HART-ROADS	HART-TRAILS	PORT FLEET RESERVES	SEWER CARMA
	0%	0%	100%	0%	0%

FUNDING SOURCE 1: HART-Trails	FUNDING SOURCE 2:	FUNDING SOURCE 3:
Current Balance <u>\$ 1,331,243</u>	Current Balance _____	Current Balance _____
Encumbered <u>\$ 453,035</u>	Encumbered _____	Encumbered _____
Requested Amount <u>\$ 378,000</u>	Requested Amount _____	Requested Amount _____
Other Items on Current Agenda <u>\$ 0</u>	Other Items on Current Agenda _____	Other Items on Current Agenda _____
Remaining Balance <u>\$ 500,208</u>	Remaining Balance _____	Remaining Balance _____
FUNDING SOURCE 4:	FUNDING SOURCE 5:	FUNDING SOURCE 6:
Current Balance _____	Current Balance _____	Current Balance _____
Encumbered _____	Encumbered _____	Encumbered _____
Requested Amount _____	Requested Amount _____	Requested Amount _____
Remaining Balance _____	Remaining Balance _____	Remaining Balance _____

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

3 City Manager/
4 Public Works Director

5 **ORDINANCE 26-29**

6
7 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
8 AMENDING THE FY26 CAPITAL BUDGET BY APPROPRIATING
9 \$378,000 FROM THE HOMER ACCELERATED ROADS AND TRAILS
10 (HART) TRAILS FUND FOR THE PLANNING AND DESIGN OF THE
11 WOODARD CANYON TRAIL ABOVE KAREN HORNADAY PARK.
12

13 WHEREAS, The City of Homer (City) purchased twenty acres of land above Karen
14 Hornaday Park through Ordinance 25-02 for the purpose of open space and recreation,
15 protection of stormwater drainage and steep slopes, preservation of wildlife corridors and
16 eventually the construction of a trail; and
17

18 WHEREAS, The slopes on this property range from 20% to 40%, and Homer City Code
19 (HCC) 21.44 requires all development near steep slopes and costal bluffs with a slope greater
20 than 15% be evaluated by a Civil Geotechnical Engineer for slope stability improvements and
21 erosion control measures; and
22

23 WHEREAS, This property has well documented historical slope instability and a recent
24 slope failure during the winter of 2024-2025; and
25

26 WHEREAS, The City adopted the Trail Design Criteria Manual in 2009, a year after the
27 adoption of the steep slopes code language, and the Trail Design Criteria Manual language
28 aligns with HCC 21.44; and
29

30 WHEREAS, Resolution 26-010 requested staff to hire professional trail planning and
31 design services for an informal loop trail; and
32

33 WHEREAS, A Request for Proposals was released for the Planning and Design of the
34 Woodard Canyon Trail with proposals due on April 28, 2026; and
35

36 WHEREAS, This Ordinance will provide the necessary funding to award the Planning
37 and Design of Woodard Canyon Trail; and
38

39 NOW, THEREFORE, THE CITY OF HOMER ORDAINS:
40

41 Section 1. The Homer City Council hereby amends the FY26 Capital Budget by
42 appropriating \$378,000 as follows:

43

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
165-xxxx	Woodard Canyon Trail	\$378,000

46

47 Section 2. This is a budget amendment ordinance, is temporary in nature, and shall
48 not be codified.

49

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

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CITY OF HOMER

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RACHEL LORD, MAYOR

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60 ATTEST:

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AMY WOODRUFF, CITY CLERK

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66 YES:

67 NO:

68 ABSENT:

69 ABSTAIN:

70

71 First Reading:

72 Public Hearing:

73 Second Reading:

74 Effective Date:



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum

TO: Mayor Lord and Homer City Council
 FROM: Melissa Jacobsen, City Manager
 DATE: May 20, 2026
 SUBJECT: City Manager's Report for May 26, 2026 Council Meeting

Draft Feasibility Study 30-Day Comment Period

The US Army Corps of Engineers (USACE) Draft Feasibility Report (DFR) for the Homer Harbor Expansion (HHE) Study is scheduled to open Friday, May 22nd. According to the information distributed to HHE website subscribers, the DFR summarizes the full body of the work completed during the general investigation study, including the engineering, environmental, and economic analysis of each alternative considered, the factors that led to the selection of the Alternative 2 as the Tentatively Selected Plan, and the proposed projects estimated cost and benefits.

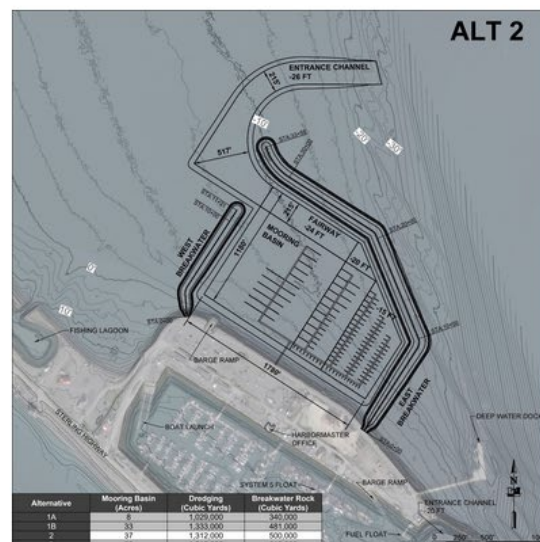
The USACE will publish the report and instructions for how to submit comments to the USACE on the Alaska District website under Reports and Studies and hard copies will be available for review at the Homer Public Library and the Clerks Office at Homer City Hall. The link was not available at the writing of this report, so check the City Website for more information on or after May 22nd.

There will be a Joint Worksession on June 8th at 4:00 p.m. at City Hall Cowles Council Chambers with the City Council and Port and Harbor Advisory Commission. It will be an opportunity to review components of the DFR and for City Leadership to ask questions of City and HDR staff involved in the development. If you'd like to join the HHE email list to receive updates like this, go to <https://homerharborexansion.com/>

Alternative 2 Details

- Mooring Basin: 37 acres
- Dredging: 1,312,000
- Breakwater Rock: 500,000 cy
- Breakwater alignments remain the same after geotechnical study results; breakwater cross-section widened from 15'-20'
- The parking area does not appear in the current diagram because the USACE considers it a Local Service Facility – not required for safe navigation and moorage and therefore outside the federal project scope. The City fully recognizes the importance of adequate parking to harbor users and the community and is committed to addressing this as a key consideration in future design phases.

USACE Design Alternatives



Alaska Remote Sellers Sales Tax Commission (ARSSTC) Changes

The ARSSTC was established in 2019 to coordinate sales tax collection for remote sales into Alaska, and the City of Homer is a member. The ARSSTC recently approved amendments to its Intergovernmental Agreement (IGA) and Uniform Code (UC). The primary IGA change authorizes the Commission to collect from marketplace facilitators if a member jurisdiction opts in. The UC amendments add definitions related to accommodations and room charges.

Currently, the Kenai Peninsula Borough (KPB) collects remote sellers' sales tax on behalf of the City for businesses with a physical presence in the borough, including short-term rentals and retailers such as Walmart and Home Depot. The Assembly introduced Ordinance 2026-24 at its May 19 meeting to opt out of the ARSSTC changes. This would allow KPB to continue collecting these taxes and enforcing sales tax obligations for entities with a borough presence.

As a member, the City must decide whether to opt in or out and I will bring forward an ordinance at the next meeting. A key consideration is fiscal impact: opting in would increase service fees. The fees are Because KPB currently collects taxes from businesses with a physical presence, the City does not pay service fees on those sales from short-term rentals and major retailers. If the City opts in, it will become responsible for the additional fees. Fees to participate in the program include GovOS (filing platform) base rate of 12% or lower based on annual tax revenue tier, ATR (Tax Technology and Research) fixed at 1.4% and ASSRTC Commission fee fixed at 2.25%.

2026 Cruise Ship Schedule

The Chamber of Commerce has provided a copy of the 2026 Cruise Ship schedule for Homer, and a copy is attached to my report. The first one arrived on May 19, the Viking Venus carrying 930 passengers, and despite the cool start to the day it was lovely to see our guests walking in town and enjoying all that Homer has to offer.

Short Term Rental Update

The EDC has commenced work at the Council's direction regarding short-term rentals. A work plan has been developed for the coming months so the Commission can complete their recommendations to the Council by late October. A city website dedicated to the EDC's work will be launched soon and will include meeting dates so that interested members of the public may stay informed. Short term rental regulation and housing were hot topics at the EDC's May meeting and in the written comments submitted for the Title 21 Rewrite.

Attachments:

- City of Homer Employee Anniversaries
- Homer Harbor Expansion Draft Feasibility Report Information Flyer
- Kenai Peninsula Borough Backup Memo to KPB Ordinance 2026-24
- 2026 Chamber of Commerce Cruise Ship Schedule
- Letter from the Division of Elections regarding Polling Place Changes for Homer-Area Precincts



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum

TO: MAYOR LORD AND CITY COUNCIL
FROM: Andrea Browning
DATE: May 26, 2026
SUBJECT: May Employee Anniversaries

I would like to take the time to thank the following employees for the dedication, commitment and service they have provided the City and taxpayers of Homer over the years.

Sean McGrorty	Port	10	Years
Ralph Skorski	Public Works	8	Years
Taylor Crowder	Police	5	Years
Sean Love	Public Works	5	Years
Galina Orlova	Fire	2	Years



Coming Soon!

Draft Feasibility Report and 30-day Public Comment Period

May 22

More info

The report summarizes the economic, engineering and environmental analyses and why Alternative 2 was recommended to reduce overcrowding and improve safety in Homer Port & Harbor.

From May 22 to June 20, review the report and comment. Are there operational, environmental, design or community factors the Corps should consider that aren't reflected in the report?



www.homerharborexpan.com

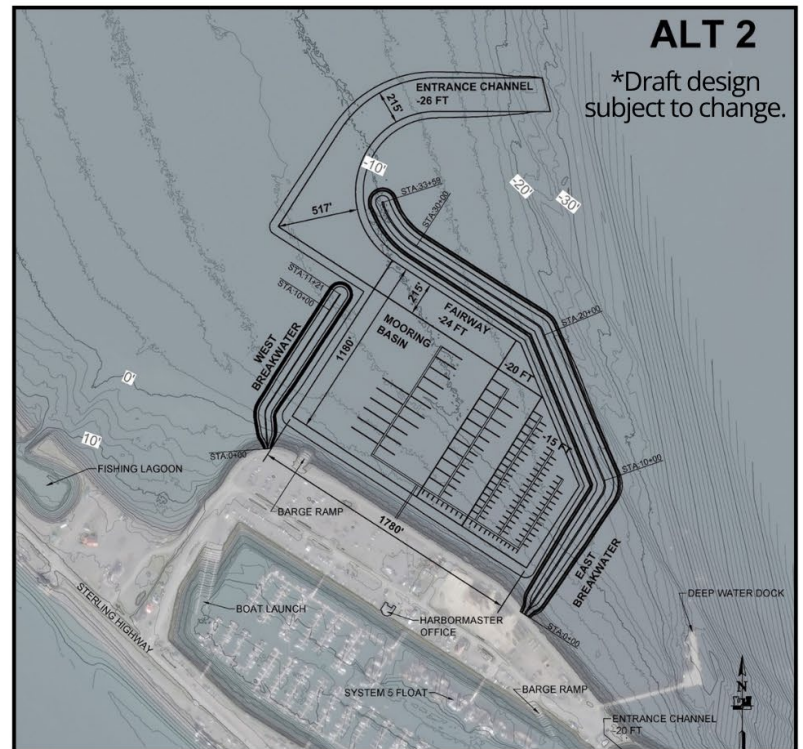
The US Army Corps of Engineers is wrapping up a feasibility study of options to alleviate navigational safety risks, overcrowding, and operational inefficiencies in Homer Port & Harbor.

They recommend Alternative 2, a new 37-acre basin adjacent to the existing harbor to accommodate:

- all large vessels on the overcrowded System 5 transient float,
- vessels relying on the Deep Water Dock for moorage, and
- all vessels on the Harbor's current waitlist.

Note: A parking area does not appear in Alt 2 because it is not required for safe navigation and moorage and therefore outside the federal design scope, but it will be addressed by the City in a future design phase.

On May 22, the Corps will publish the draft report and instructions on how to comment on the USACE Alaska District website under Reports and Studies: <https://www.poa.usace.army.mil/Library/Reports-and-Studies/>. Hard copies will be available at Homer Public Library and the Homer City Clerk's office at City Hall.



The Draft Feasibility Report is not a construction commitment — it is a study that recommends Alternative 2 as the path forward. Community members, harbor users, and stakeholders are encouraged to review the report and comment by June 20. The report is long, but the executive summary gives an overview, while the appendices provide backup data.

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor *PAM*

FROM: Brandi Harbaugh, Finance Director *BH*

DATE: May 7, 2026

RE: Ordinance 2026-24, Amending KPB Chapter 5.19, Uniform Remote Seller Sales Tax Code, in Accordance with Amendments Adopted by the Alaska Remote Seller Sales Tax Commission (Mayor)

At its March 31, 2026, Alaska Remote Seller Sales Tax Commission (ARSSTC) members meeting, the membership, by majority vote, approved amendments to the Uniform Remote Seller Sales Tax Code (Uniform Code). The approved changes are intended to allow a municipality, if it so elects, to require certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC. This would require certain marketplace facilitators who service local businesses for qualifying services to file with the ARSSTC instead of locally with the Kenai Peninsula Borough.

Member jurisdictions requested the option to decide whether to opt-in to the revisions. It is in the best interest of the Kenai Peninsula Borough to retain current code changes related to businesses, including marketplace facilitators, that have a physical presence in the KPB and not elect to change current practices to require such business file with ARSSTC. Implementing a split reporting situation will impose complex and duplicative filing requirements on local businesses and require additional reconciliations between filings. The fees associated with the ARSSTC range between 15.65% at the beginning of each calendar year and 7.65% depending on where the tiered fee arrangement is at the time of the transaction. Therefore, opting-in would also reduce sales tax revenues available for funding education.

Your consideration is appreciated.

Homer, AK

2026 Cruise Ship Schedule



May

Tuesday
May 19, 2026
Viking
Venus
(930 guests)
08:00-18:00

Tuesday
May 26, 2026
Ritz Carlton
Luminera
(452 guests)
08:00-20:00

June

Sunday
June 7, 2026
Viking Orion
(930 guests)
08:00-18:00

Monday
June 22, 2026
Crystal
Symphony
(606 guests)
08:00-17:00

July

Tuesday
July 7, 2026
Hanseatic
Inspiration
(230 guests)
06:00-22:00

Saturday
July 11, 2026
Hanseatic
Inspiration
(230 guests)
06:00-22:00

August

Tuesday
Aug. 4, 2026
Hanseatic
Inspiration
(230 guests)
06:00-22:00

**Saturday -
Monday**
Aug. 8-10,
2026
World of
Residencea
(200 guests)

Saturday
09:00
-
Monday
22:00

Saturday
Aug. 22, 2026
Viking
Orion
(930 guests)
09:00-19:00

Sept

Friday
Sept. 4, 2026
Silversea
Silver Moon
(596 guests)
08:00-18:00

Saturday
Sept. 12, 2026
Viking
Venus
(930 guests)
08:00-18:00

Wednesday
Sept. 23, 2026
Holland
America
Zaandam
(1432 guests)
08:00-17:00

Oct

Thursday
Oct. 1, 2026
Viking
Orion
(930 guests)
08:00-18:00

For more information on the
Cruise Ship Schedule please
contact the Homer Chamber of
Commerce & Visitor Center at
907-235-7740. Or visit us at
201 Sterling Highway,
Homer AK 99603



Director's Office
PO Box 110017
Juneau, Alaska 99811-0017
907-465-4611 907-465-3203 FAX
elections@gov.state.ak.us



Region I Office
9109 Mendenhall Mall Rd, Ste 3
Juneau, AK 99801-7136
907-465-3021; 907-465-2289 FAX
electionsrl@alaska.gov

STATE OF ALASKA
Division of Elections
Office of the Lieutenant Governor

May 7, 2026

Amy Woodruff
City Clerk
491 E Pioneer Ave
Homer AK 99603-7624

Dear Amy:

As required by Alaska Statute 15.10.090, this letter serves notice that the Division of Elections has changed the Election Day polling place location for the following precinct:

Precinct	Old Location	New Location
06-210 Diamond Ridge	Homer Chamber of Commerce 201 Sterling Hwy Homer, AK 99603	Kachemak Bay Campus 500 E Pioneer Ave Homer, AK 99603
06-230 Homer No. 1	Homer City Council Chambers 491 E Pioneer Ave Homer, AK 99603	Kachemak Bay Campus 500 E Pioneer Ave Homer, AK 99603

The above changes will be in effect for the November 3rd, 2026 Kenai Peninsula Borough election and all future state and federal elections.

If you have questions or concerns about the above changes, please feel free to contact me.

Sincerely,
Region I Elections Staff

General Fund
Expenditure Report
Actuals through April 2026
83% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26	FY26 YTD	
	ADOPTED BUDGET	ACTUAL	
		\$	%
Revenues			
Property Taxes	\$ 5,431,570	\$ 5,928,610	109%
Sales and Use Taxes	8,374,067	7,737,491	92%
Permits and Licenses	43,463	32,002	74%
Fines and Forfeitures	3,543	2,400	68%
Use of Money	-	-	
Intergovernmental	750,919	580,297	77%
Charges for Services	513,406	460,217	90%
Other Revenues	-	89,549	
Airport	222,248	101,700	46%
Operating Transfers	1,467,157	-	0%
Total Revenues	\$ 16,806,373	\$ 14,932,266	89%
Expenditures & Transfers			
Administration	\$ 2,142,690	\$ 1,677,219	78%
Clerks/Council	867,737	531,026	61%
Planning	466,252	382,424	82%
Library	1,139,976	908,791	80%
Finance	920,718	729,499	79%
Fire	1,721,874	1,362,389	79%
Police	4,614,240	3,896,058	84%
Public Works	3,787,976	2,616,021	69%
Airport	242,066	225,985	93%
City Hall, HERC	169,827	141,305	83%
Non-Departmental	197,000	197,000	100%
Total Operating Expenditures	\$ 16,270,355	\$ 12,667,717	78%
Transfer to Other Funds			
Leave Cash Out	\$ 330,254	\$ -	0%
Other	195,764	-	0%
Total Transfer to Other Funds	\$ 526,018	\$ -	0%
Transfer to CARMA			
General Fund Fleet CARMA	\$ -	\$ -	0%
General Fund CARMA	-	-	0%
Seawall CARMA	10,000	-	0%
Total Transfer to CARMA Funds	\$ 10,000	\$ -	0%
Total Expenditures & Transfers	\$ 16,806,373	\$ 12,667,717	75%
Net Revenues Over (Under) Expenditures w/HART Roads Budget Transfer*	\$ 0	\$ 2,264,549	
		\$ 2,825,703	

*Based off FY26 YTD Roads Maintenance Operating Expenses (\$561,154)

Water and Sewer Fund
Expenditure Report
Actuals through April 2026
83% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26	FY26 YTD	
	ADOPTED BUDGET	ACTUAL	
		\$	%
Revenues			
Water Fund	\$ 2,522,112	\$ 2,038,927	81%
Sewer Fund	2,157,567	2,076,238	96%
Total Revenues	\$ 4,679,679	\$ 4,115,165	88%
Expenditures & Transfers			
<u>Water</u>			
Administration	\$ 367,168	\$ 316,406	86%
Treatment Plant	781,321	436,156	56%
System Testing	36,000	22,590	63%
Pump Stations	126,114	96,577	77%
Distribution System	427,867	413,137	97%
Reservoir	29,695	27,474	93%
Meters	207,883	66,897	32%
Hydrants	219,623	187,444	85%
<u>Sewer</u>			
Administration	\$ 367,360	\$ 303,125	83%
Plant Operations	914,573	596,561	65%
System Testing	18,400	6,975	38%
Lift Stations	240,124	200,483	83%
Collection System	335,476	260,619	78%
Total Operating Expenditures	\$ 4,071,603	\$ 2,934,445	72%
Transfer to Other Funds			
Leave Cash Out	\$ 25,360	\$ -	0%
GF Admin Fees	-	-	0%
Other	10,277	-	0%
Total Transfer to Other Funds	\$ 35,637	\$ -	0%
Transfers to CARMA			
Water	\$ 308,460		0%
Sewer	263,979		0%
Total Transfer to CARMA Funds	\$ 572,440	\$ -	0%
Total Expenditures & Transfers	\$ 4,679,679	\$ 2,934,445	63%
Net Revenues Over(Under) Expenditures	\$ 0	\$ 1,180,720	

Port and Harbor Fund
Expenditure Report
Actuals through April 2026
83% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Administration	\$ 741,793	\$ 732,737	99%	
Harbor	4,269,962	3,746,813	88%	
Pioneer Dock	351,663	296,286	84%	
Fish Dock	614,006	694,287	113%	
Deep Water Dock	170,000	178,428	105%	
Outfall Line	2,400	4,800	200%	
Fish Grinder	8,000	9,330	117%	
Load and Launch Ramp	130,000	63,726	49%	
Total Revenues	\$ 6,287,824	\$ 5,726,406	91%	
Expenditures & Transfers				
Administration	\$ 1,325,915	\$ 993,801	75%	
Harbor	1,454,590	1,184,503	81%	
Pioneer Dock	105,242	79,080	75%	
Fish Dock	915,281	704,205	77%	
Deep Water Dock	120,895	115,994	96%	
Outfall Line	19,000	2,410	13%	
Fish Grinder	47,039	34,870	74%	
Parking	211,631	110,454	52%	
Camping	119,070	82,945	70%	
Harbor Maintenance	492,573	376,566	76%	
Main Dock Maintenance	40,858	27,500	67%	
Deep Water Dock Maintenance	51,358	35,325	69%	
Load and Launch Ramp	118,899	102,596	86%	
Total Operating Expenditures	\$ 5,022,351	\$ 3,850,249	77%	
Transfer to Other Funds				
Leave Cash Out	\$ 59,849	\$ -	0%	
GF Admin Fees	-	-	0%	
Debt Service	-	-	0%	
Other	248,498	-	0%	
Total Transfer to Other Funds	\$ 308,348	\$ -	0%	
Transfers to Reserves				
Harbor	\$ 957,125	\$ -	0%	
Load and Launch Ramp	-	-	0%	
Total Transfer to Reserves	\$ 957,125	\$ -	0%	
Total Expenditures & Transfers	\$ 6,287,824	\$ 3,850,249	61%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 1,876,157		



MEMORANDUM

CC-26-113

Seasonal Sales Tax Proposal

Item Type: Informational Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: May 22, 2026
From: Councilmember Davis
Through: Elizabeth Fischer, Finance Director and Melissa Jacobsen, City Manager

BACKGROUND:

Based on sales patterns at my business, I’ve long believed that a seasonal sales tax structure, with a higher rate during peak summer and a lower rate during the off-season, could both increase total revenue and reduce the annual tax burden on year-round residents. Monthly taxable sales data received from the Kenai Peninsula Borough Finance Department, together with quarterly remitter totals extrapolated using the same seasonal distribution patterns, confirms that this can work. Using the Borough’s combined 2025 taxable sales estimates (monthly remitters plus extrapolated quarterly remitters), June through August accounted for approximately 47.6% of annual taxable sales.

How the Math Works

For residents with relatively steady monthly spending, a seasonal tax structure can reduce total annual City sales tax paid.

By way of example, a 2 percentage point increase for approximately 3 months (June-August), combined with a 1 percentage point reduction for the remaining 9 months, reduces annual City sales tax paid by about 5.2% for a steady-spending household.

These same rates (totals including Borough sales tax would be 9.85% and 6.85% respectively) would increase the amount collected by the City approximately as follows:

Higher-rate period	Lower-rate period	Estimated additional revenue collected during higher-rate period	Estimated reduction during lower-rate period	Estimated net additional City revenue
June 1–August 31	Sept 1 - May 31	+\$2.97 million	-\$1.67 million	+\$1.30 million

Under this scenario, the increase in summer visitor-season revenue exceeds the reduction generated by the lower off-season rate, resulting in both increased City revenue and a modest reduction in annual sales tax burden for many year-round residents whose spending patterns are relatively stable throughout the year.

Recommendation

At some point — not necessarily in 2026, when voters are already being asked to consider extending the HART sales tax — Council may wish to consider advancing a ballot proposition asking voters whether to adopt a seasonal sales tax structure for Homer, with a higher rate during peak summer and a lower rate during the remainder of the year. June through August is the simplest window to explain and administer, but if Council wishes to capture more peak-season spending while still preserving a net annual tax reduction for local households, a fixed-date window that reliably includes Memorial Day and Labor Day (e.g. May 24–Sept 7) also merits serious consideration.

AI disclosure: This memo and calculations were prepared with the assistance of ChatGPT; the calculations were subsequently confirmed by Finance staff.

ATTACHMENTS:

Sales Tax Collection Report

Taxable Totals**2025****2024**

4.85%	Taxable Sales	Tax Collected	Taxable Sales	Tax Collected
January	\$2,572,030.82	\$124,743.49	\$2,729,058.41	\$132,359.33
February	\$2,550,403.81	\$123,694.58	\$2,748,322.06	\$133,293.62
March	\$3,081,073.36	\$149,432.06	\$3,123,060.75	\$151,468.45
April	\$3,289,234.68	\$159,527.88	\$3,354,747.21	\$162,705.24
May	\$5,085,445.88	\$246,644.13	\$5,203,761.64	\$252,382.44
June	\$8,122,414.60	\$393,937.11	\$8,497,639.53	\$412,135.52
July	\$9,982,107.53	\$484,132.22	\$10,126,886.91	\$491,154.02
August	\$8,689,046.21	\$421,418.74	\$9,101,018.57	\$441,399.40
September	\$4,187,402.82	\$203,089.04	\$4,462,889.90	\$216,450.16
October	\$3,109,155.18	\$150,794.03	\$3,470,483.08	\$168,318.43
November	\$2,812,181.99	\$136,390.83	\$3,087,131.00	\$149,725.85
December	\$2,843,404.77	\$137,905.13	\$3,032,990.80	\$147,100.05
QTR 1	\$35,340,985.81	\$1,714,037.81	\$37,770,604.62	\$1,831,874.32
QTR 2	\$72,674,057.21	\$3,524,691.77	\$74,041,873.75	\$3,591,030.88
QTR 3	\$105,256,965.89	\$5,104,962.85	\$103,442,864.91	\$5,016,978.95
QTR 4	\$42,335,994.22	\$2,053,295.72	\$42,048,684.65	\$2,039,361.21

From: [Department City Manager](#)
To: [Amy Woodruff](#)
Subject: FW: Title 21 comments
Date: Friday, May 15, 2026 4:09:39 PM

From: Sandra Garity <aksandy612@gmail.com>

Sent: Friday, May 15, 2026 2:43 PM

To: Department Planning <Planning@ci.homer.ak.us>; DonnaAderhold@cihomer.ak.us; Jason Davis <JasonDavis@ci.homer.ak.us>; Bradley Parsons <bradleyparsons@ci.homer.ak.us>; Shelly Erickson <ShellyErickson@ci.homer.ak.us>; Storm Hansen <StormHansen@ci.homer.ak.us>; Caroline Venuti <CarolineVenuti@ci.homer.ak.us>; Department City Manager <citymanager@ci.homer.ak.us>; Rachel Lord <RachelLord@ci.homer.ak.us>

Subject: Title 21 comments

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

I have a number of concerns regarding Title 21

1) Attainable housing/STRs

- . I suggest that rentals under 30 days be defined as STRs and be listed under the B&B code.
- . The property that the STR is on is the primary residence of the owner.
- . The STR is grandfathered in and cannot be sold as a STR
- . STRs are registered/permitted for tax purposes and limiting of STRs
- . There should be a cap on STRs , a specific percentage of available housing
- . To code this is important, so that action could be taken for non-compliance
- . Protect neighborhoods as that, and not business STRs in neighborhoods, that eliminate the neighborhood environment

2). Building size

I was very disappointed with the recommendation to lift the cap on building size and height.

. Leave the cap of 8,000 sf and height of 35 ft. If something larger is requested then request a CUP or Planned Unit / Development Permit, and public hearings should be required.

. Large developments should require a public process, not automatically give a developer the go ahead.

3). Environment

. Eliminate PUD or define when it can be used. As it is, it lifts the lid on all development restrictions like height and footprint anywhere and should not be used for projects like the Doyon Hotel. Specify that it is for hospitals, schools and recreation centers.

. My understanding is a planning commissioner cannot make a site visit on large-scale projects or projects in sensitive/technical areas. A planning commissioner should be required to do a site visit on these projects.

Utilize the GIS mapping expertise that is at Homer Public Works.

. Clear, fill and grade permit should be required for any removal of trees or vegetation and/or grading critical areas. Poor drainage management comes at a cost to downstream property owners and the city.

. Require buffers around creeks, wetlands and steep slopes, they are necessary for stormwater to permeate the soil, replenish the groundwater, decrease soil erosion and prevent stream-bank and steep slope collapse.

Thank you for the opportunity for public input . I hope these issues will be in Code so that there is compliance or an action that can be taken when there is non-compliance. I also hope there can be a good and fair balance between the public and developers. Twenty years is a long time for the next Comprehensive Plan. It would benefit the community if these issues could be written in a code and are enforced.

Thank you
Sandra Garity
Homer

From: [sharon.whyta](#)
To: [Department Clerk](#)
Subject: title 21 - comments on the draft/environment portion
Date: Tuesday, May 12, 2026 5:21:38 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Mayor and Council People:

Thanks for extending the time for Title 21 zoning considerations in the updating of our Comp Plan. It's a lot to keep up with—just for me and so I know it represents a LOT of work on your part! This is a big undertaking with longterm ramifications for our community and the opportunities for young people growing up or coming to our area; any time spent is worth the thoughtful care and many voices in different areas and disciplines in our community. I appreciate the ability to comment and stay involved in the process.

In general, I'm a little puzzled with the environmental and building sections as I review them, because the changes in the draft do not seem to reflect the sentiments our community expressed at the initial open houses I attended for public input, or most comments made at Planning Commission meetings. I attended a lunch with a council today to find out more about this specific question, and another participant said there was a survey which went to a select few, including chamber of commerce big businesses she knew of. She wondered if that was the answer to my question of where did these changes originate, if not from public input at the open houses. We love our businesses, and we also know we need to consider community values over profit at every turn, if we are to protect quality of life for future generations.

I have been troubled to hear the number of LLC's buying land in our area the last few years and putting up businesses while not invested as locals in quality of life here. The issues of large bldg CUP's was debated some years back with many of us engaged in a community-wide process, which resulted in clear guidelines: "a permit for developments over 8,000 sf, has requirements for a clearer public interest/ traffic analysis etc. for buildings over 15,000 sf (size of Aspen Suites Hotel), and prohibits box stores (retail and wholesale businesses over 75,000 sf).— on CUP's for all bldgs larger than 18,000 square feet." Is our planning dept. not willing to look at each permit separately in this fashion, to instead promote open blanket development in the new "large format development" category? Our community is growing, but not as fast as predicted then—and maybe that's ok for planning purposes, but it's also partly because all the new building is not addressing our affordable housing issue, which is impacting all our organizations and businesses' ability to hire and retain staff. Employers regularly talk about this. Young people tell me they can't stay here because they can't find a rental, never mind ever to buy a home. This is a quality of life issue, since true community requires people of all ages to live and work and play together. I was a public health nurse for 26 years and our local MAPP assessments have consistently shown that residents value community, livability and resilience. Housing is also largely an issue of non-local people buying properties and using our housing for air BnB's currently—for profit, not community-building. The percentage of housing units available to people living here year-round was reported at only 48% at a housing meeting that MAPP sponsored after our open houses last fall. Our declining school population is evidence that if we are growing at all, it's not to welcome growing families and young people starting out their careers.

I'm also troubled by the new category of light industrial mixed use:

The city proposal to change Homer City Code to allow developments of a scale of a box store or data center in this new category includes areas in the Peatlands along Kachemak Drive, as

well as at the top of Baycrest Hill, and in the Gateway Business District at the intersection of Pioneer and the highway. Allowing buildings the size of Safeway basically anywhere in town, without any permit needed, seems too much too fast, in my opinion; again, it doesn't represent what i saw of the results of public input, so where does this direction come from? Regarding new development, but also considering the public feedback in general on creeks, wetlands, and watersheds, there should be Title 21 details for protecting trees in sensitive areas and trail connectivity-- written specifically into city planning and zoning law...these issues are interconnected, and need to be spelled out to serve as clear directives for our planning commission and dept. going forward.

Thank you for taking my input and questions; I look forward to hearing about the citizen input you receive by May 15, and how you will proceed going forward when the current draft is revised from these comments. Public process is a beautiful way to consider all the community's choices, and again I appreciate your insisting on time and each of your personal to make this document a useful map going forward~

Respectfully,
Sharon Whytal
city resident of 26 years, area for 40+

May 14 2026

Dear City Council, City Planner and Planning Commission,

I have been struggling for weeks to try and express my viewpoint about the Zoning Code proposals. It is impossible to go through a 200 plus page document that is often written in legal terms and understand it. It really needs to be presented to the public in a summarized form that is possible to comprehend.

There are two areas that I feel comfortable commenting on. The first is the size limitation on new construction. In the current zoning plan, it is limited by total size. The new plan seems to allow it to be limited by a percentage of a total lot size. This would allow a company to combine together lots and build a massive building. I do not feel that this is appropriate at this time within the city limits for a variety of reasons. First, large box stores historically put small locally owned businesses out of business. It is the small stores scattered throughout town that make Homer unique from the bookstores, to clothing stores to gift shops. Many of them would not make it with the competition. Secondly, all recent surveys have shown that the local population appreciates open space within Homer and the surrounding community. We would be losing a lot of land with massive size development. A lot of this development could take place in the peatlands of Homer. These lands are essential for wildlife and for natural water storage. Lastly, I think all buildings, especially larger ones need to go through a permitting process.

It is very challenging to understand the changes to the zoning of areas between housing, light industrial etc. I think it is apparent to everyone that it is challenging to find any housing in Homer year-round. This is only complicated by the many units that become seasonal short-term rentals. I think housing areas need to remain zoned housing. That short-term rentals in these areas need to be run by people living on the site. I think the zoning codes need to cover limitations on absent owners investing in short-term rentals and B&B's removing housing from the market and changing the feelings of neighborhoods.

It is hard to responds otherwise to a huge document that is challenging to understand. I feel you need to issue a summary that highlights the key changes and extend the comment period to allow time to review.

Thank you,

Janet Fink
64957 Da Mar Loop
Homer, Alaska 99603
907 235 6890

From: [Lani Raymond](#)
To: [Department Clerk](#)
Subject: Comments on Title 21
Date: Thursday, May 14, 2026 9:10:45 AM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Would you please distribute this email to the members of the City Council and to Rachel Lord. Thank you.

Homer City Council and Rachel Lord, City Mayor,

I am in favor of the changes to the code that support our environment and quality of life. That means: protection of wetlands, moderate growth, green spaces, public input for projects, and being cognizant of the effects that climate change are likely to bring.

My biggest concern has to do with whether the public will be shut out of the permitting process. Now we have the Conditional Use Permit process where the public gets to give input. But the new system, PUD, would allow an administrative decision—a decision WITHOUT ANY PUBLIC INPUT for large hotels, data centers, prisons, or cruise ship facilities...all without any public input. At the very minimum, City Code should state clearly that PUDs can only be used for projects that clearly benefit the community: schools, hospitals, rec centers, necessary infrastructure. All other development projects should include having public input.

One reason we live in Homer is because it is such a beautiful place. We enjoy it, visitors and tourists are drawn to this beauty and come to Homer and enjoy it. If it is developed without restraint or careful planning and without public input, it's likely that this beauty will be drastically diminished. Such as out on the spit where more parking lots may be developed: Do people really want to travel so far up here to see...parking lots? Or large box stores or data centers?

There also seems to be a disregard for engineering/scientific recommendations for wetland areas and for steep slope issues and potential disasters. Both of those will be exacerbated by worse storms and unpredictable and unusual weather patterns resulting from climate change, as we are already seeing.

My biggest question is why anyone would think it was a good idea to stop the community from being able to weigh in on what is going to be changed in their city? Why is this even being considered? It is our City and we have a good system in place for public input. When you do ask (like for the very expensive Comp Plan), people have ideas about what they want/don't want to see happen here in Homer. We citizens should have a say in this process for planned, moderate development. But somehow, this process has turned almost 180 degrees against the will of the people. We need to be sure that interests other than Homer's do not prevail. Rampant development, unchecked with public input and without adequate engineering/scientific input, will doom our city as a tourist attraction and as the excellent place to live that it now is.

Thank you.

Lani Raymond (Homer area)



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From: [Jenny Stroyeck](#)
To: [Department Clerk](#)
Subject: Comments on Title 21
Date: Thursday, May 14, 2026 11:13:31 AM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Please include in city council packet. Thanks!

This letter has been submitted as comment on the Public review Draft, Revised Title 21.

Thank you for the opportunity to comment. I have previously attended two meetings during this process looking for insight into this very large project. And reviewed the plan at a couple of stages.

Input from meetings and the community survey show 77% of respondents would like to protect open space within the Homer community. Two thirds support “moderate development” and walkability.

I am unable to see how those priorities align with allowing 30,000 square foot buildings with very little oversight as to environmental conditions and infrastructure. The switch to the percentage of lot method will result in giant buildings with no landscaping and no open space. The CUP (Conditional Use Permit) process should be retained - as the planning commission has requested. I would like to see the CUP process expanded to include buildings over 8000 square feet instead of the current 15,000 square feet. This is our chance to make Homer a livable and walkable community that supports small businesses, not another Alaskan town littered with big box stores and franchise chains.

Why is there not a requirement for comprehensive mapping and integration of GIS information into the zooming plan? We have the technology and science that show exactly where wetlands need to be protected for the health of our environment and where steep slopes should not be developed for safety. To disregard this is short-sighted and will ultimately increase costs to the city in the long run.

I am happy to see some changes to promote affordable housing in the city. I’d support more aggressive efforts to limit short-term rentals and encourage condo or town house developments to benefit both young couples and seniors looking to downsize (thereby freeing up larger houses for families).

The PUD (Planned Use Development) designation should be limited to those projects benefiting the community in the future. A recreation center, for example, or a community auditorium/theater, or multi dwelling affordable housing like a townhouse complex. Not hotels and data centers. Consideration needs to be given to existing infrastructure and how it can support the proposed project. For example, we do not currently have either the electrical or water infrastructure to support a large data center. Review and analysis of current effects of data centers in the lower 48 are leading to moratoriums in many communities and 10+ states.

Homer established a gateway district many years ago with the intent of preserving the beauty of the entrance into town. Suddenly, we’re willing to put 30,00 square foot buildings there? I

do not get the support of unchecked development from within the planning commission or the current city council. Is all this drive coming from city staff and the consulting firm? Endless growth and expansion is a dated philosophy that disregards the environmental health and quality of life in a community.

Full disclosure: I do reside outside the city limits, but own a business within the city limits. Homer is the community in which i do virtually all of my shopping (no Amazon account here!) and I am a consumer of both city and borough services (library, college, hospital, etc.)

Thanks for your attention and the time invested in this process.

Jenny Stroyeck
65240 Diamond Ridge Rd.
Homer, Ak 99603

From: [Department City Manager](#)
To: [Amy Woodruff](#)
Subject: FW: Comment on Homer Title 21 DRAFT Update
Date: Friday, May 15, 2026 4:09:49 PM

From: Laurie Daniel <lauriedanieltnc@hotmail.com>
Sent: Friday, May 15, 2026 2:40 PM
To: shelly@agnewbeck.com; Ryan Foster <rfoster@ci.homer.ak.us>; Department City Manager <citymanager@ci.homer.ak.us>
Subject: Comment on Homer Title 21 DRAFT Update

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

To: City of Homer Manager, Planning Dept, and Agnew::Beck Consultants
From: Laurie Daniel lauridanieltnc@hotmail.com
Subject: Homer Title 21 Update

May 15, 2026

Hello, folks. Thank you for the opportunity to provide comment on the Draft Update to Homer Title 21 Zoning Code. Unfortunately, I am highly disappointed in the Draft Update. I think you have not listened to the community and instead are all rather development-minded, creating a blueprint for a destructive and unwanted development plan in Homer.

Overall, I support and echo here all the excellently researched, well-considered, and highly detailed comments submitted by the Kachemak Bay Conservation Society and the Kachemak Bay Watershed Council. It is imperative that the Update approach be strongly inclusive of wetland, watershed and open space protection for fish and wildlife habitat, which will also serve to protect water quality and prevent the natural hazards from development in these areas. Critical green infrastructure helps manage flooding, landslides, bluff-erosion, ice and water on the roads, overflowing culverts, and septic system failure. Protecting these habitats and open space will not restrict growth but instead direct it to appropriate areas. Taking an ecologically-based approach to planning is imperative to future economic sustainability as we go forward.

Besides which, the Homer community has made it abundantly clear that we want slow, sustainable, environmentally-supportive growth over a multi-decade time frame. The importance and value of Homer and the Kachemak Bay area is derived directly from its incredible natural environment. Protecting that is of utmost importance for the local community to thrive. We do not want or anticipate large population increase. The vast majority of residents seek to protect natural and open spaces within the city from development and to increase access to recreational opportunities. As spelled out in the

recent Comprehensive Plan update process, the community overwhelmingly prioritized protecting open spaces from development, minimum to moderate growth, walkability, recreational access, protection from flooding and landslides, and affordable housing. These values straight out need to be placed into code.

Highlighting an important KBWC comment - *The Planning Team is pursuing a code framework that would grant the Planning Director unchecked power to allow nonconforming uses, when no survey indicates the public's desire for such a broad and significant undermining of basic zoning structure, and the Planning Commission as a body said that they thought this was a terrible idea.* To be honest, I don't trust the current Planning Director or his team to represent the community's interests or needs; he has proven himself to do the opposite, seeking to change Homer in profound ways that no one has asked for and refusing to work on issues that the public, City Council and the Planning Commission want included in current code changes.

Very specifically, I absolutely oppose changing code to allow large format development, including buildings over 8,000 sf. Homer does not want box stores or similar-sized businesses. Those establishments are readily available in the greater southcentral area; we have no need of them in our community and prohibited them years ago through the Retail and Wholesale rule (15,000 sf limit). Homer does not want anything like 75,000 sq ft buildings, whether they be businesses, large apartment complexes, large hotels, etc. We must ensure that any larger development fits the community need. For instance, we do not want anything like a data center, a prison, or a cruise ship facility. Homer is a small town viably populated with small and medium-sized businesses. When we do need a larger building, like HHS or SPH that benefits the community as a whole, we must be assured that the development will be held to and follow our building guidelines and not receive exceptions through a PUD permit or any such thing. Homer does not want sprawl. We do not want anything like a data center, a prison or a cruise ship facility. I am adamantly opposed to large format or light industrial mixed use development in the Gateway District or ranging up Baycrest Hill, especially around the scenic overlook at the top, including between there and Bluff Point.

Additionally, I fully support limiting short-term or nightly rentals to owner-occupied residences in our residential neighborhoods. We need to ensure our neighborhoods remain as such by preventing investors from purchasing housing for the express purpose of populating it with a continual rotation of transient visitors who have no investment in the neighborhood and serve only to make money as a business. Residential zoning must be unconditionally distinct from mixed use or business zoning. We have a housing shortage in the Homer area and it is a clear disservice to our community to allow neighborhood homes to be turned into disinterested, short-term lodging businesses.

Again, please consider all the specific points and suggestions made by KBCS and KBWC to be repeated here. I believe you have a very great deal of revision work to be made to this Draft Update before submitting it to the City Council for their consideration.

Thank you,

Laurie Daniel
PO Box 3713
Homer, AK 99603

From: kim_thejuniorfamily.com
To: [Department City Manager](#); [Mayor Email](#); [Department Clerk](#); [Department Clerk](#); shelly@agnewbeck.com
Cc: kim_thejuniorfamily.com
Subject: STR - Support for Title 21 Rewrite relating to STR's and permitting
Date: Friday, May 15, 2026 4:59:40 PM
Importance: High

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you in advance for reading and considering my email. I'm writing in support of STR rules and guidelines for Homer.

I understand a draft for changes relating to Short Term Rentals in Homer is in the works and I wanted to take a moment to express my full SUPPORT for this to be finalized and approved.

In addition, I want to make certain its clearly stated and documented within any re-write of regulations/ordinance for Short Term Rentals, that properties which are located within neighborhoods with CCR's and/or HOA's will **NOT** be allowed to apply for and/or be approved for Licensing/Permit to operate if the CCR's and/or HOA's prohibit Short Term Rentals, Bed & Breakfast, Businesses of any kind to operate within these neighborhoods.

Our neighborhood CCR's which were written/recorded in the 90's, specifically state no bed and breakfast (aka short term rentals) or businesses can operate in the neighborhood. Our family along with many others intentionally purchased within these neighborhoods due to the neighborhood having CCR's and/or HOA's for the pure enjoyment and protection of not having to deal with the negative impact businesses and operations such as bed and breakfast/short term rentals can bring to a neighborhood.

With all the natural beauty and wonderful things Homer has to offer, more and more people from lower 48 and elsewhere have been drawn to purchase property in Homer. Sadly, not all have respect for rules, guidelines, ordinances, or their fellow Homer residents, and they put their greed and making money as their first priority with full disregard for rules and their neighbors. Unfortunately, this leads to neighbors who do follow the rules having to defend the CCR's through the only means currently available which is the very costly legal system.

By the City establishing strict and very clearly written rules, guidelines and not allow for any loopholes for those within CCR and/or HOA areas to find a work around, would be essential in this re-write. Without clearly written details relating to CCR and/or HOA neighborhoods, these current rule breakers will only continue to find a work around. This can become very detrimental to owners personally, emotionally and financially, if

guidelines, rules, ordinance, and regulations are not put into place within City of Homer.

Please be clear within any re-write as to permitting, licensing ***NOT*** being approved for properties within areas which are already restricted from having these short term and similar type rentals and businesses. This is currently a significant issue within Homer and within CCR and/or HOA neighborhoods and is becoming very costly for us tax payers.

I ask, if it is not already clear in the re-write documents, that it be clearly noted permitting/licensing will ***not*** be allowed or approved for any property where CCR's and/or HOA's do not allow for short term rental businesses of any kind.

Equally important is to specifically note what the penalty will be if any Short-Term Rental anywhere within the City is found to be operating against the ordinance, rules, guidelines. As an extra side note: it's easy to use the reference of AirBnB, VRBO, etc., however, it's critical to not specify these names only and rather utilize ***"all types of short term rentals"*** as Bed & Breakfast are short term rentals, and online rental bookings through Zillow, [Bookings.com](https://www.bookings.com), etc. Only trying to help avoid any loopholes for the rule breakers to find.

Thank you for pursuing and putting forth the hours of hard work toward protecting the future of housing in Homer and the quality of life of all who have the honor of calling Homer home.

Kindly and Respectfully,

Kimberly Junior
265 Tulin Terrace Blvd
POBox 2712
Homer, AK

I am writing specifically about concerns with the drastic change in building size for large format development. Chapters 21.24 and 21.25: Gateway Business District and also Light Industrial Mixed Use

What I don't see addressed anywhere in the info I read is any priority given to the long term businesses of Homer. A number of us have been here +/- 50 years and have increased and grown with the town. When the size cap was decided in the early 2000's, the city and the planners did acknowledge the importance of our local businesses and all the importance they have had over the years.

Going from a size cap of 8000 (which may be outdated and time to increase) to 30,000 or 75,000 square feet is completely outrageous. One point I really want to make here is:

NO ONE MOVED TO HOMER EXPECTING TO HAVE A GIANT FURNITURE STORE OR GROCERY STORE WITH DISCOUNTED PRICES!!! It is not like we had a large store that has closed and left a void. People have moved to Homer because they like the small town charm and the lack of big businesses like what every city USA has. Having worked at a small business in Homer since 1978, I hear over and over again about what charm Homer has and why it is such an appeal to people from not only Alaskan cities (Kenai, Soldotna, Anchorage, Wasilla, Palmer, etc) but to so many tourists who visit from the Lower 48, or even internationally. I guess what all this is coming to is the big question of "do we want Homer to continue to be a tourist town and a destination place, or do we want to suddenly transform into any town USA and be just another duplicate of so many other places?"

I have a business on Pioneer Avenue, which is (or was) the main street in town for most of Homer's existence. For the past 2 summers, I have heard from 3 or 4 family groups who stopped in and said "we have been on the Spit for 3 days and we didn't even realize there was more to Homer. We thought all the businesses and restaurants were out there." I shudder to think if the Gateway Business District were to have a large shopping complex up there, would any visitors to Homer see anything beyond that shopping mall and then the Spit?

As it is currently, the larger businesses (Safeway, Save U More, Hospital) are struggling to keep employees hired or to find enough employees, in part because affordable housing is not available. This gets into the Short Term Rental part of your document, but I will leave that for others to comment on.

I also feel your proposals really do not take into account the fragile peatlands that are as deep as 30 feet in places and critical in many ways. I lived on Kachemak Drive as a child and remember the vast number of moose that fed and lived in those peatlands during the winter when the snow was deep on the hillsides. I have seen multiple mudslides after heavy rain on East End road and I know those peatlands act as giant sponges- able to absorb a lot of that water. I know Kachemak Drive has had some big issues since the road was paved and the knowledge of how important the peatlands and how those would impact the road changes were not taken into consideration. I can not believe there is any reason to put more development in that area which is considered critical habitat.

I also have concerns about situations where new businesses may open but the roads are not developed to keep traffic moving safely. In areas such as East End Road where it is a two lane road with no middle turn lane. There are many, many more residents out East End then there were 40 years ago and now many more businesses in those first 3 miles or so with traffic turning across the other lane. When will that road become updated and safer? What consideration is taken if the land beyond Kachemak Drive continues to develop and what happens if a large fire breaks out on East End and there is not a alternative road to escape on?

And speaking of fires, if building sizes of up to 30,000 or the ludicrous size of 75,000 sf were to be accepted, will our fire department also grow and be funded as fully as they will need to be to support a disaster in such a large building? Will there be money to fully fund a much needed large Fire Department if so?

The recently created Comprehensive Plan for Homer had much public input and desire for protecting open spaces from development, moderate growth, walkability, recreational access, protection from hazards like flooding and landslides and affordable housing. These values are all important, and critical to keep this thriving community as it is. I don't see much mentioned in this Draft Code Revision about that. Yes, I see you require x number of feet in front of a building or whatever, but that doesn't create a walkable, recreation area.

I have lived in this community for most of my life and I have been involved in many aspects of planning and developing. I have had a thriving business in downtown Homer and have supported and appreciated so much of what our local non-profits and local businesses have provided all these years. What I have seen and heard that residents (and visitors) appreciate in Homer are the open spaces, and the local, unique businesses, we have. The ability to explore and see wildlife and open spaces. The comprehensive plan also supports all this. I am a bit perplexed as to where and who is driving this current code? Who really wants to see a 30,000 square foot building (much less a 75,000 SF one!?) Nothing I have observed in my everyday life in Homer shows any of this is of importance or value. Again, I question where the pressure is coming from if you who are putting this comprehensive plan out there see that need?

We currently have one elementary school that is slated to possibly close in a year- a tragedy in my mind. We are seeing threats of closure to the local swimming pool and theater at the high school. I was at the Community Choir concert of the Mozart Requiem a few weeks ago. It was sold OUT- and it sold out a couple of days prior to the date of the concert. I was at the Kachemak Bay Shorebird Key Note talk last weekend and it was almost sold out. These are the things I want Homer to continue to excel in. Not who can build the largest and ugliest building in town and see what they can do to force out existing businesses. How much can our little town absorb and not see drastic changes that will impact more than we can imagine? Who in their right mind would want that here? Not the locals who have invested for dozens of years? I really question where these proposals are coming from? Homer does not want, nor need, any building of the sizes you are proposing on this document. I would like to see this all re-adjusted to prioritize what life here is a reflection of, and then bring this back to the community.

I just want to remind you that Homer has NOT lost any large shopping centers. NO ONE moved to Homer or the surrounding area thinking they could get cheap furniture or cheap clothes or expecting any other amenities that these large scale buildings would bring. Nothing has been lost but so much will be lost if these large scale developments are allowed to happen. It is not the locals who are driving this proposal, so who is it?

I do hope you will consider going back to the drawing board on building size limits. When I see size caps of 75,000 that is a huge red flag that perhaps there is consideration for something that does not need to be in Homer such as a prison or a data center or a large warehouse business of some sort. We do not have the infrastructure nor the population to support any business of these large scale sizes.

Thank you for your time,
Sue Post
2dogsue@gmail.com
(907) 235-4190