



Agenda

City Council Regular Meeting

Monday, May 11, 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. Mayoral Proclamation Recognizing May 12th as Myalgic Encephalomyelitis/Chronic Fatigue Syndrome Day.
- b. Recognition of Homer Volunteer Fire Department Staff & Volunteer Certifications and Awards.

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 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 \$953.90 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. 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

- 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.

- 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.

- 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.

Memorandum CC-26-098 from City Manager as backup.

VISITORS (10 Minute limit per visitor)

- a. Eric Engebretsen, Homer Marine Trades Association 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. 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.

ORDINANCE(S)

CITY MANAGER'S REPORT

- [a.](#) City Manager's Report

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.

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.

Memorandum CC-26-099 from Personnel Director as backup.
Memorandum CC-26-100 from City Manager as backup.

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 **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.

PROCLAMATION OF MAY 12, 2026 AS MYALGIC ENCEPHALOMYELITIS / CHRONIC FATIGUE SYNDROME (ME/CFS) AWARENESS DAY.

WHEREAS, Myalgic Encephalomyelitis/Chronic Fatigue Syndrome (ME/CFS) is a serious, complex, and often disabling neuroimmune disease affecting an estimated 3.3 million people in the United States, including children and adults; and

WHEREAS, ME/CFS is characterized by debilitating fatigue, flu-like symptoms, cognitive impairment, autonomic dysfunction, pain, sleep disturbances, and its hallmark symptom, post-exertional malaise, a delayed worsening of symptoms following physical, cognitive or emotional exertion, which significantly limit daily functioning; and

WHEREAS, individuals living with ME/CFS frequently experience substantial barriers to healthcare access, employment, education, and community participation, and many face delayed diagnosis and misunderstanding of the illness; and

WHEREAS, May 12 is internationally recognized as ME/CFS Awareness Day, observed worldwide to increase public understanding of the disease and to honor the birth of Florence Nightingale, the founder of modern nursing, who is believed to have lived with a chronic neurological illness consistent with ME/CFS for much of her life; and

WHEREAS, in 2025, the State of Alaska formally recognized May 12 as Myalgic Encephalomyelitis (ME) Awareness Day in perpetuity with the passage of SB 60; and

WHEREAS, increasing awareness of ME/CFS supports improved illness identification, appropriate care, accurate documentation of disability, and improved quality of life for affected individuals and families within the community; and

WHEREAS, the City of Homer recognizes the importance of health equity, accessibility, and inclusion for people living with chronic and disabling conditions, and further acknowledges that improved awareness and understanding of illnesses such as ME/CFS benefit the community as a whole by supporting earlier care, appropriate management, reduced stigma, and greater participation in education, employment, and civic life; and

NOW, THEREFORE, I, Mayor of the City of Homer, do hereby proclaim May 12, 2026, as Myalgic Encephalomyelitis / Chronic Fatigue Syndrome (ME/CFS) Awareness Day in the City of Homer and encourage residents, healthcare providers, educators, and community organizations to increase awareness and understanding of ME/CFS and its impact on individuals, families, and the broader community.

IN WITNESS THEREOF, I have hereunto set my hand and the seal of the City of Homer, to be affixed this 11th day of May, 2026.

Rachel Lord, Mayor

Attest:

Amy Woodruff, City Clerk

CALL TO ORDER, PLEDGE OF ALLEGIANCE

Session 26-10, a Regular meeting of the City Council of Homer Alaska, was called to order on April 27, 2026 by Mayor Pro Tem Erickson at 6 p.m. at the City Hall Cowles Council Chambers located at 491 E Pioneer Avenue, Homer, Alaska, and started with the Pledge of Allegiance.

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

ABSENT: MAYOR LORD

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

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

DAVIS/VENUTI MOVED TO AMEND THE AGENDA TO ADD "MAYORAL PROCLAMATION RECOGNIZING APRIL AS SEXUAL ASSAULT AWARENESS MONTH" UNDER MAYORAL PROCLAMATIONS AND RECOGNITIONS.

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

DAVIS/VENUTI MOVED TO APPROVE THE AGENDA AS AMENDED

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

MAYORAL PROCLAMATIONS AND RECOGNITIONS

- a. Presentation of Legislative Citation to Retiring Police Department Lieutenant Ryan Browning;
Introduction of Lieutenant Taylor Crowder and Sergeant Tyler Jeffres

Mayor Pro Tem Erickson recognized Lieutenant Browning for his 25 years of service to the City and read the legislative citation for the audience. She invited Chief of Police Scanlon to the front of the room and he presented a plaque to Lieutenant Browning. He also introduced Sergeant Crowder and Officer Jeffres, who will be promoted to Lieutenant and Sergeant upon the retirement of Lieutenant Browning.

- b. Mayoral Proclamation Recognizing April as Sexual Assault Awareness Month

Mayor Pro Tem Erickson read a proclamation recognizing April as Sexual Assault Awareness Month and indicated that she will sign and present it to South Peninsula Haven House at a community event later this week.

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 April 13, 2026. Recommend Approval.
- b. Item B moved to new Business. Aderhold.
- c. Memorandum CC-26-089 Confirming the Appointments of Patricia Westbrook to the ADA Advisory Board and Clay Duda to the Port & Harbor Advisory Commission. Recommend Approval.
- d. Memorandum CC-26-090 Authorizing the Issuance of a Letter to State Legislators Vance, Stevens, and Josephson regarding House Bill 321 – Fish & Game Wildlife Refuges. Recommend Approval.
- e. 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. Recommended Dates Introduction April 27, 2026, Public Hearing and Second Reading May 11, 2026.
- f. Resolution 26-029, a Resolution of the City Council of Homer, Alaska, Accepting the Fiscal Year 2025 Basic Financial Statements and Acknowledging the Management Letter Submitted by the City's Independent Auditor, BDO USA, LLP and Authorizing the City Manager to Execute the Financial Report. City Manager/Finance Director. Recommend Adoption.

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

VISITORS (10 Minute limit per visitor)

- a. Representative Sarah Vance, Legislative Update

Representative Vance expressed her congratulations to Lieutenant Ryan Browning upon his retirement. Hard to believe her high school classmate is ready to retire. She shared updates on the following legislative matters:

- House Bill 52, addressing concerns in psychiatric hospitals for minors
- A bill establishing Alaska Arts and culture day in October
- A bill addressing home care employment
- House Bill 280, related to the Alaska LNG Project and potential changes to property tax regimens that would affect the property tax coming into the borough
- House Bill 239, an omnibus crime bill
- Status of the Operating budget and Capital budgets
- SB 64, election administration bill
- Several bills that would alter Daylight Savings Time in the State

- b. Bikky Shrestha, BDO, FY 25 Audit Presentation

Bikky shared the FY25 audit results, thanking the City for getting the information to auditors in a timely manner

- Congratulations to the Finance team, significant progress has been made on all previous findings and the audit was submitted within 9-month timeline

- BDO has submitted unmodified opinions on financial statements and on schedule of federal awards.
- All records requested were freely available for inspection
- The auditors have no findings to report for 2025

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

a. Worksession Report

City Manager Jacobsen reported on the budget items covered at the worksession. Brian from USI gave an overview of health insurance scenarios and the employee committee will review it. A resolution to select an option will come before Council at the May 11 meeting. The second item was the water rate model, which Council has determined to change to include a minimum gallon fee and to increase the commodity rate.

b. Committee of the Whole Report

Councilmember Davis reported that the Committee discussed concerns about a letter that was removed from the Consent Agenda due to a desire to change language. With regards to the Audit presentation, he noted that the audit is on time. Additional discussion about the insurance rates answered questions that were raised at the last meeting.

c. Mayor's Report

d. Borough Report

Assemblymember Cooper emphasized how the effects of cost shifting can roll downhill. It's important that the Borough hold fast on mill rates with the proposed LNG project. Exemptions to property tax affect how we can fund projects. The school district has submitted budget request to the borough for approval, and they requested \$3m in addition to what the Mayor proposed. The assembly should have the votes to support that. West Homer Elementary has drop-off traffic pattern issues, and assembly is working on it—there has been an increase in parents driving kids to school ever since Covid. There's also an RFP out to address the middle school drop off. Voters have said no over and over to raising the sales tax cap, Assemblymember Cooper is not supportive of pursuing that again until there's a clear plan to how to get it passed.

e. Economic Development Advisory Commission Report

Commissioner Marks reported that the EDC covered 3 areas in their meeting. After deciding that Commissioner Young did not have a conflict of interest, they covered the Short Term Rental Conversation. Discussed who to hear from and what documents to review, and determined that the group should plan out a schedule for the next few months, to be approved at the May meeting. Title 21 public review conversation with an eye to building heights and density. KPEDD Industrial Forum April 23—presentations on infrastructure building in Seward, updates on the AK LNG line, and information and updates on the mariculture, renewable energy, and workforce development. KPEDD has conducted a housing assessment that they will be releasing as a report with individual information on each of the different cities.

f. Library Advisory Board Report

Board member Wuestenfeld reported that the Board welcomed Kristen Philips and thanked outgoing board member Mike McKinney. The group watched a training video about barriers to fundraising. Two representatives from Planet Youth Homer provided a presentation on recent youth survey results. The board voted to recommend a balance transfer from the library donation account to the library endowment, and a written recommendation from the board will be submitted to Council shortly. The board will be meeting in June and July unlike usual schedule.

g. Planning Commission Report

Commissioner Schneider reported on the April 25th meeting. The group reviewed how to navigate the Public Review draft of Title 21 and reviewed edits to the Planning Commission Bylaws, which will come to Council shortly for approval.

- h. Port & Harbor Advisory Commission Report
- i. Parks, Art, Recreation and Culture Advisory Commission Report

Commissioner Parsley reported on the April meeting. A guest presentation from Bob Ostrom with the Kachemak Bay Running Club shared more about funding school running programs, Girls on the Run, and Let Me Run. PARCAC scheduled a worksession to visit the Pratt museum and the Woodard Creek area above the museum.

- j. Conversations with a Councilmember Report - Councilmember Davis

At least 6 people were in attendance at the Conversations with a Councilmember event. The tone was quite different than in previous meetings. Two people dominated the conversation and argued emphatically that the City Council needs to act on Short-Term Rentals immediately without waiting for the Title 21 rewrite or the report back from the Economic Development Advisory Commission.

PUBLIC HEARING(S)

- a. Ordinance 26-21, an Ordinance of the City Council of Homer, Alaska Amending the FY26 Capital Budget by Appropriating an Additional \$2,398.66 From the IT Capital Asset Repair and Maintenance Allowance (CARMA) Fund for the Purchase of Shared Network Storage at Multiple City Buildings. City Manager/Chief Technology Officer. Introduction April 13, 2026, Public Hearing and Second Reading April 27, 2026.

Memorandum CC-26-077 from Chief Technology Officer as backup.

DAVIS/VENUTI MOVED TO ADOPT ORDINANCE 26-21 BY READING OF TITLE ONLY FOR SECOND AND FINAL READING.

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

ORDINANCE(S)

CITY MANAGER'S REPORT

- a. City Manager's Report

City Manager Jacobsen discussed highlights from her report, including recent recognitions for Homer Volunteer Fire Department volunteers and staff. The City's ISO rating came out at a 4, which is good, and the department is identifying steps to improve the rating and bring it down to a 3.

She provided an update on the Airport Terminal damage, noting the City is awaiting the report on the Ground Penetrating Radar to know what next steps are for repair or replacement. The City may work with insurance to purchase another portable toilet to serve as a restroom facility and Atco trailers for tenants conduct their business through the summertime.

- b. Monthly FY26 Report

PENDING BUSINESS

a. Memorandum CC-26-088 Authorizing the Issuance of a letter to Larry Burton, Chief of Staff for Senator Dan Sullivan. Recommend Approval.

ADERHOLD/VENUTI MOVED TO AMEND THE FIRST PARAGRAPH TO REPLACE THE WORD “ME” WITH “COUNCILMEMBER SHELLY ERICKSON” AND TO DELETE THE SECOND SENTENCE AND SUBSTITUTE “WE THANK SENATOR SULLIVAN FOR HIS SUPPORT OF THE HOMER HARBOR EXPANSION PROJECT AND OTHER HARBOR-RELATED PROJECTS.”

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

ADERHOLD/VENUTI MOVED TO INSERT “AML” BETWEEN THE WORDS “HIS” AND “PRESENTATION” IN THE SECOND PARAGRAPH.

It was confirmed that “AML” is sufficient because the abbreviation is defined earlier in the text of the letter.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

ADERHOLD/VENUTI MOVED TO AMEND THE THIRD PARAGRAPH TO SUBSTITUTE “HOMER HARBOR IS CRITICAL TO THE STATE BECAUSE IT IS AT THE ENTRANCE OF COOK INLET, KACHEMAK BAY IS A PORT OF REFUGE FOR LARGE VESSELS ON THE GREAT CIRCLE ROUTE AND GOING UP COOK INLET, IT IS A HUB FOR TRANSPORTATION OF GOODS TO WESTERN ALASKA COMMUNITIES, AND IT PROVIDES A HOME PORT FOR NUMEROUS FISHING VESSELS” FOR THE SENTENCE THAT BEGINS “HOMER IS CRITICAL...” AND INSERT “IN SENATOR SULLIVAN’S PRESENTATION” AFTER THE PHRASE “TO NOT BE INCLUDED IN THE LIST OF TOWNS”

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

Council discussed the meaning of the word “Sector” in the context of the letter.

ADERHOLD/VENUTI MOVED TO SUBSTITUTE THE SENTENCE “INCLUDING THE U.S. COAST GUARD IN THE HOMER HARBOR EXPANSION PROJECT IS A POSITIVE FOR ALL ALASKANS BECAUSE OF HOW FAST THE WORLD IS CHANGING” FOR THE LAST SENTENCE OF THE FIFTH PARAGRAPH.

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

ADERHOLD/VENUTI MOVED TO REVISE THE LAST PARAGRAPH TO READ “THANK YOU FOR YOUR TIME AND CONSIDERATION OF OUR REQUEST.”

Discussion confirmed that this sentence would replace all of the sentences in the final paragraph.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

DAVIS/VENUTI MOVED TO APPROVE MEMORANDUM 26-088 AS AMENDED

There was no discussion.

VOTE. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.

RESOLUTIONS

COMMENTS OF THE AUDIENCE

COMMENTS OF THE CITY ATTORNEY

COMMENTS OF THE CITY CLERK

COMMENTS OF THE CITY MANAGER

The City Manager shared a list of open positions with the City.

COMMENTS OF THE MAYOR

Mayor Pro Tem Erickson shared that she has been traveling the state the last few weeks. Everyone is frozen, their sewer, water, and roads. Everything is slow to thaw out and there isn't much green. Homer is not alone in that. She will not be present at the next meeting as she travels to Washington, DC with the Port Director to meet with the Congressional Delegation. \$11.4 million grant for float replacement is a huge deal. Feeling grateful when she sees the work that the community is doing. It's interesting to see who you bump into and the connections that happen.

COMMENTS OF THE CITY COUNCIL

Councilmember Hansen said it always lovely to have a full chambers at a meeting, though sometimes all the people leave after the proclamations! It was a great meeting.

Councilmember Davis promoted the upcoming performances of Mozart's Requiem.

Councilmember Parsons thanked the Clerks office for keeping it together. This was a meeting where a lot of the discussion happened during worksession and committee of the whole. He stated that he is so impressed by staff and those who presented. It's good that the audit came through on time and clean. Special thanks to Elizabeth in finance with clear numbers and clear direction that we're moving forward on the water/sewer rates. On Saturday May 2nd there will be Cook Inletkeeper Electronics recycling from 10-2.

Councilmember Venuti thanked Shelly for being Mayor Pro Tem, she did a great job. She's excited for Melissa to be a grandmother soon. With an increase in motorized bikes on the sidewalks, the Chief of Police said he'd be happy to do a PSA so that parents can know what young riders can do and not do. Noting the upcoming Shorebird and Peony festivals, she said that she is amazed how much energy it takes to get festivals ready. They start early and we are the beneficiaries of that—all we have to do is show up! Several of the people are very involved in tourism and every one of them had good reports about increased bookings, so we think it will be a good summer with mostly local traffic. Thank you to Councilmember Aderhold for attending from Texas.

Councilmember Aderhold shared that it was 90 degrees in Texas. She should be back for the next meeting. Bummed to miss so many great things back in Homer and looking forward to being back home.

There being no further business to come before the council, Mayor Pro Tem Erickson adjourned the meeting at 7:30 p.m. Next Regular Meeting is Monday, May 11, 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-26-092

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.

Item Type: Action Memorandum
Prepared For: Mayor Lord and City Council
Date: May 7, 2026
From: Scott Lynn, Deputy City Clerk
Through: Melissa Jacobsen, City Manager

The City Clerk's Office has been notified by the AMCO Board of applications for the following renewals and new applications from businesses located within City of Homer. Homer Police Department reviewed the applications and had no objections to the renewals and applications. Staff recommend that Council authorize the issuance of a letter of non-objection for all the following applications.

Renewals:

License Type: Beverage Dispensary
License #: 2300
DBA Name: Down East Saloon
Service Location: 3125 East End Road, Homer, AK 99603
Licensee: Down East Saloon, LLC
Contact Person: Justin Cole

License Type: Restaurant Eating Place License
License #: 98
DBA Name: The Alibi
Service Location: 453 E Pioneer Avenue, Homer, AK 99603
Licensee: Mix Rocks LLC
Contact Person: Megan Palma

License Type: Package Store License
License #: 4162
DBA Name: Oaken Keg #1832
Service Location: 90 Sterling Highway, Homer, AK 99603
Licensee: Safeway Inc

Contact Person: Cody Perdue
License Type: Brewery Retail
License #: 15079
DBA Name: Homer Brewing Company
Service Location: 1411 Lake Shore Drive Homer, AK 99603
Licensee: Homer Brewing Company Inc.
Contact Person: Karen Berger

License Type: Restaurant/Eating Place
License #: 5904
DBA Name: The Broken Oar
Service Location: 3851 Homer Spit Road, Homer, AK, 99603
Licensee: The Broken Oar LLC
Contact Person: Ryan Jordan

License Type: Package Store License
License #: 4221
DBA Name: Save U More Liquor
Service Location: 3611 Greatland Street, AK 99603
Licensee: Castle Liquor Inc.
Contact Person: Valentin Caspaar

RECOMMENDATION: Voice non objection and approval for the Liquor License Renewals.

Fiscal Note: Revenues.

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 2300 Down East Saloon
Date: Tuesday, May 5, 2026 12:45:54 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objection to the License Renewal for the 2300 Down East Saloon.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 12:09 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 2300 Down East Saloon

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 8:30 AM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 2300 Down East Saloon

From: intranet@kpb.us <intranet@kpb.us>

Sent: Friday, April 3, 2026 12:16 PM

To: Department Clerk <clerk@ci.homer.ak.us>; ratone1975@yahoo.com; NScarlett@kpb.us; MJenkins@kpb.us; jwest@kpb.us

Cc: hills@kpb.us; MicheleTurner@kpb.us; mlaplante@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 2300 Down East Saloon

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

Good afternoon,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



March 31, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Down East Saloon, LLC**

DBA: Down East Saloon

Via email: ratone1975@yahoo.com

Local Government 1: Homer

Local Government 2: Kenai Peninsula Borough

Via email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; rraidmae@kpb.us;

slopez@kpb.us; hmills@kpb.us; jwest@kpb.us

Re: Beverage Dispensary License #2300 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#2300
License Type:	Beverage Dispensary License
Licensee:	Down East Saloon, LLC
Doing Business As:	Down East Saloon
Physical Address:	3125 E End Road Homer, AK 99603
Designated Licensee:	Justin Cole
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **June 23rd, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6382

Renewal Application Summary

Application ID:	6382
License No:	2300
License Type applied for Renewal:	Beverage Dispensary License(BDL)
Licensee Name:	Down East Saloon, Llc
License Expiration Date:	12/31/2025
Doing Business As:	Down East Saloon
Premises Address:	3125 E End Road, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	11/12/2025 11:26 AM AKST

Entity Information

Business Structure:	Limited liability company
FEIN/SSN Number:	
Alaska Entity number (CBPL):	10049110
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: 3125 E End Road, Homer, AK, 99603

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?!

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Justin Cole on 11/12/2025 11:27 AM AKST

Payment Info

Payment Type : Check

Check Number: 2868

Payment Date: 12/12/2025 11:45 AM AKST

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

DOWN EAST SALOON LLC

is licensed by the department to do business as

DOWN EAST SALOON LLC

3125 E END RD, HOMER, AK 99603

for the period

December 5, 2025 to December 31, 2027
for the following line(s) of business:

72 - Accommodation and Food Services



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	Down East Saloon LLC

Entity Type: Limited Liability Company

Entity #: 10049110

Status: Good Standing

AK Formed Date: 1/13/2017

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2027

Entity Mailing Address: 3125 E END RD, HOMER, AK 99603

Entity Physical Address: 3125 E END RD, HOMER, AK 99603

Registered Agent

Agent Name: Justin Cole

Registered Mailing Address: 33730 JUSTIN'S CT, HOMER, AK 99603

Registered Physical Address: 33730 JUSTIN'S CT, HOMER, AK 99603

Officials

Show Former

AK Entity #	Name	Titles	Owned
	JUSTIN COLE	Member	100.00

Filed Documents

Date Filed	Type	Filing	Certificate
1/13/2017	Creation Filing	Click to View	Click to View
1/13/2017	Initial Report	Click to View	
10/17/2018	Biennial Report	Click to View	
1/08/2020	Change of Officials	Click to View	
10/08/2020	Biennial Report	Click to View	
11/09/2022	Biennial Report	Click to View	
11/27/2024	Biennial Report	Click to View	

[Close Details](#)
[Print Friendly Version](#)

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 98 Alibi The
Date: Tuesday, May 5, 2026 12:44:37 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objection to the License Renewal for 98 Alibi.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 12:08 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 98 Alibi The

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 8:34 AM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 98 Alibi The

From: intranet@kpb.us <intranet@kpb.us>

Sent: Tuesday, March 24, 2026 11:45 AM

To: Department Clerk <clerk@ci.homer.ak.us>; meganpalma74@gmail.com; NScarlett@kpb.us; MJenkins@kpb.us

Cc: hmill@kpb.us; MicheleTurner@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 98 Alibi The

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

Good morning,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

March 24, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Mix Rocks, LLC**

DBA: The Alibi

Via email: meganpalma74@gmail.com

Local Government 1: Homer

Local Government 2: Kenai Peninsula Borough

Via email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; rraidmae@kpb.us;

slopez@kpb.us; hills@kpb.us

Re: Beverage Dispensary License #98 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#98
License Type:	Beverage Dispensary License
Licensee:	Mix Rocks, LLC
Doing Business As:	The Alibi
Physical Address:	453 E Pioneer Avenue Homer, AK 99603
Endorsement Type:	Restaurant Endorsement: 15796
Designated Licensee:	Megan Palma
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **April 14th, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6732

Renewal Application Summary

Application ID:	6732
License No:	98
License Type applied for Renewal:	Beverage Dispensary License(BDL)
Licensee Name:	Mix Rocks, Llc
License Expiration Date:	12/31/2025
Doing Business As:	The Alibi
Premises Address:	453 E Pioneer Ave, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	12/05/2025 07:39 AM AKST

Entity Information

Business Structure:	Limited liability company
FEIN/SSN Number:	
Alaska Entity number (CBPL):	131710
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: 453 E. Pioneer Ave, Homer, AK, 99603

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?!

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Endorsements

License #	License Type	Trade Name	License Status	City
15796	Restaurant Endorsement (RE)	The Alibi	Active	Homer

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a

license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Megan Palma on 12/05/2025 07:40 AM AKST

Payment Info

Payment Type : CC

Payment Id: 56d8ac0a-0126-4cc6-91f2-6e4383de50c9

Receipt Number: 101217977

Payment Date: 12/05/2025 07:44 AM AKST

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

MIX ROCKS LLC

is licensed by the department to do business as

THE ALIBI

453 E PIONEER AVE, HOMER, AK 99603

for the period

October 9, 2025 to December 31, 2026
for the following line(s) of business:

72 - Accommodation and Food Services



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner



Department of Commerce, Community, and Economic Development Corporations, Business & Professional Licensing

[State of Alaska](#) / [Commerce](#) / [Corporations, Business, and Professional Licensing](#) / [Search & Database Download](#) / [Corporations](#) / [Entity Details](#)

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	Mix Rocks LLC

Entity Type: Limited Liability Company

Entity #: 131710

Status: Good Standing

AK Formed Date: 11/22/2010

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2028

Entity Mailing Address: 453 E PIONEER, HOMER, AK 99603

Entity Physical Address: 453 E PIONEER AVE, HOMER, AK 99603-1076

Registered Agent

Agent Name: Megan Palma

Registered Mailing Address: 453 E PIONEER, HOMER, AK 99603

Registered Physical Address: 453 E PIONEER, HOMER, AK 99603

Officials

Show Former

AK Entity #	Name	Titles	Owned
	Megan Palma	Member	50.00
	Nelton Palma Jr	Member	50.00

Filed Documents

Date Filed	Type	Filing	Certificate
11/22/2010	Creation Filing	Click to View	
12/13/2010	Initial Report	Click to View	
2/23/2012	Biennial Report	Click to View	
10/20/2013	Biennial Report	Click to View	
1/02/2014	Agent Change	Click to View	
4/02/2016	Biennial Report	Click to View	
10/10/2017	Biennial Report	Click to View	
10/06/2019	Biennial Report	Click to View	
3/23/2021	Change of Officials	Click to View	
6/25/2021	Change of Officials	Click to View	
10/11/2021	Biennial Report	Click to View	
10/10/2023	Biennial Report	Click to View	
12/05/2025	Biennial Report	Click to View	

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 4162 Safeway - Oaken Keg #1832
Date: Tuesday, May 5, 2026 3:43:11 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objections to the license renewal for Safeway-Oaken Keg #1832.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 2:29 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 4162 Safeway - Oaken Keg #1832

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 1:47 PM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 4162 Safeway - Oaken Keg #1832

From: intranet@kpb.us <intranet@kpb.us>

Sent: Monday, March 30, 2026 3:30 PM

To: Department Clerk <clerk@ci.homer.ak.us>; cody.perdue@albertsons.com; NScarlett@kpb.us; MJenkins@kpb.us; jwest@kpb.us

Cc: hmill@kpb.us; MicheleTurner@kpb.us; mlaplante@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 4162 Safeway - Oaken Keg #1832

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

Good afternoon,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



March 26, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: Safeway, Inc.

DBA: Oaken Keg #1832

Via Email: cody.perdue@albertsons.com

CC: legal.licensing.team@albertsons.com;

Local Government 1: City of Homer

Via Email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

Local Government 2: Kenai Peninsula Borough

Via Email: micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us;
rraidmae@kpb.us; slopez@kpb.us; hills@kpb.us; jwest@kpb.us

Re: Package Store License #4162 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#4162
License Type:	Package Store
Licensee:	Safeway, Inc.
Doing Business As:	Oaken Keg #1832
Physical Address:	90 Sterling Highway, Homer, AK, 99603
Designated Licensee:	Cody Perdue
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council, if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **April 14th, 2026**, board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a).

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and in no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Anna White, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6078

Renewal Application Summary

Application ID:	6078
License No:	4162
License Type applied for Renewal:	Package Store License(PSL)
Licensee Name:	Safeway Inc.
License Expiration Date:	12/31/2025
Doing Business As:	Oaken Keg #1832
Premises Address:	90 Sterling Highway, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	10/29/2025 06:24 AM AKDT

Entity Information

Business Structure:	Corporation
FEIN/SSN Number:	██████████
Alaska Entity number (CBPL):	39147F
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: PO Box 29096 MS 6516, Phoenix, AZ, 85038

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

Do you intend to sell alcoholic beverages and ship them to another location in response to written solicitation in the next two years?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?!

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Cody Perdue on 10/29/2025 06:24 AM AKDT

Payment Info

Payment Type : CC

Payment Id: fd50acd5-ade1-46a3-bd92-5ba0f759f6b3

Receipt Number: 101187471

Payment Date: 10/29/2025 06:29 AM AKDT



State of Alaska / Commerce / Corporations, Business, and Professional Licensing / [Search & Database Download](#) / Corporations / Entity Details

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	SAFEWAY INC.

Entity Type: Business Corporation

Entity #: 39147F

Status: Good Standing

AK Formed Date: 11/7/1986

Duration/Expiration: Perpetual

Home State: DELAWARE

Next Biennial Report Due: 1/2/2028

Entity Mailing Address: CORP TAX DEPT, PO BOX 20, BOISE, ID 83726-0020

Entity Physical Address: 11555 DUBLIN CANYON RD, PLEASANTON, CA 94588

Registered Agent

Agent Name: Mandee Collins

Registered Mailing Address: 8585 OLD DAIRY RD STE 208, JUNEAU, AK 99801

Registered Physical Address: 8585 OLD DAIRY RD STE 208, JUNEAU, AK 99801

Officials

Show Former

AK Entity #	Name	Titles	Owned
	ALBERTSONS SAFEWAY LLC	Shareholder	100.00
	CODY PERDUE	Director, Treasurer	
	MARILYN BEARDSLEY	Director, Secretary, Vice President	
	ROBERT LARSON	Director, President	

Filed Documents

Date Filed	Type	Filing	Certificate
11/07/1986	Creation Filing		
2/01/1988	Biennial Report		
1/12/1990	Biennial Report		
12/13/1991	Biennial Report	Click to View	
12/31/1993	Biennial Report	Click to View	
12/11/1995	Biennial Report	Click to View	
12/19/1997	Biennial Report	Click to View	
1/25/2000	Biennial Report	Click to View	
2/04/2002	Biennial Report	Click to View	
2/02/2004	Biennial Report	Click to View	
1/03/2006	Biennial Report	Click to View	
3/03/2008	Biennial Report	Click to View	
12/18/2009	Biennial Report	Click to View	
12/23/2011	Biennial Report	Click to View	
7/30/2014	Biennial Report	Click to View	
2/17/2015	Change of Officials	Click to View	
5/13/2015	Change of Officials	Click to View	
5/13/2015	Agent Change	Click to View	
10/14/2015	Certificate of Compliance		Click to View
2/26/2016	Biennial Report	Click to View	
10/17/2017	Certificate of Compliance		Click to View
11/03/2017	Biennial Report	Click to View	
11/15/2017	Agent Change	Click to View	
6/06/2018	Change of Officials	Click to View	
12/05/2018	Certificate of Compliance		Click to View
10/03/2019	Biennial Report	Click to View	
12/14/2020	Change of Officials	Click to View	
12/13/2021	Biennial Report	Click to View	
12/13/2023	Biennial Report	Click to View	
12/18/2023	Agent Change	Click to View	
12/18/2025	Biennial Report	Click to View	

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

SAFEWAY INC.

is licensed by the department to do business as

OAKEN KEG

251 Little Falls Dr, Wilmington, DE 19808

for the period

October 8, 2025 to December 31, 2027
for the following line(s) of business:

44-45 - Retail Trade



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

SAFEWAY INC.

is licensed by the department to do business as

OAKEN KEG

251 Little Falls Dr, Wilmington, DE 19808

ENDORSEMENT: 1010752 - 5

Endorsement Type: *Tobacco Products, Electronic Smoking Products, or Products Containing Nicotine*

Effective October 8, 2025 through December 31, 2027

This business license has an endorsement for the physical address shown below:

#1832 90 STERLING HIGHWAY, HOMER, AK 99603



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 4136 HOMER BREWING COMPANY
Date: Tuesday, May 5, 2026 12:45:24 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objection to the License Renewal for the Homer Brewing Company.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 12:08 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 4136 HOMER BREWING COMPANY

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 8:30 AM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 4136 HOMER BREWING COMPANY

From: intranet@kpb.us <intranet@kpb.us>

Sent: Thursday, March 26, 2026 4:15 PM

To: Department Clerk <clerk@ci.homer.ak.us>; homerbrew96@gmail.com; NScarlett@kpb.us; MJenkins@kpb.us; jwest@kpb.us

Cc: hmills@kpb.us; MicheleTurner@kpb.us; mlaplante@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 4136 HOMER BREWING COMPANY

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

Good afternoon,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

March 26, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Homer Brewing Company, Inc.**

DBA: Homer Brewing Company

Via email: homerbrew96@gmail.com

Local Government 1: Homer

Local Government 2: Kenai Peninsula Borough

Via email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; rraidmae@kpb.us;

slopez@kpb.us; hmills@kpb.us; jwest@kpb.us

Re: Brewery Manufacturer License #4136 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#4136
License Type:	Brewery Manufacturer License
Licensee:	Homer Brewing Company, Inc.
Doing Business As:	Homer Brewing Company
Physical Address:	1411 Lake Shore Drive Homer, AK 99603
Endorsement Type:	Manufacturing Sampling Endorsement: 15236
Designated Licensee:	Karen Berger
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **April 14th, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6812

Renewal Application Summary

Application ID:	6812
License No:	4136
License Type applied for Renewal:	Brewery Manufacturer License (BML)
Licensee Name:	Homer Brewing Company, Inc.
License Expiration Date:	12/31/2025
Doing Business As:	Homer Brewing Company
Premises Address:	1411 Lake Shore Drive, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	12/10/2025 02:27 PM AKST

Entity Information

Business Structure:	Corporation
FEIN/SSN Number:	
Alaska Entity number (CBPL):	94436
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: 1411 Lake Shore Drive, Homer, AK, 99603

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?!

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Endorsements

License #	License Type	Trade Name	License Status	City
15236	Manufacturing Sampling Endorsement (MSE)	Homer Brewing Company	Active	Homer

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is 53 sufficient grounds for denying or revoking a

license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Karen E Berger on 12/10/2025 02:28 PM AKST

Payment Info

Payment Type : CC

Payment Id: d336bccc-a79f-4585-bc49-60c83440f8e9

Receipt Number: 101223526

Payment Date: 12/10/2025 02:33 PM AKST

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

Homer Brewing Company, Inc.

is licensed by the department to do business as

Homer Brewing Company, Inc.

1411 LAKE SHORE DR, HOMER, AK 99603

for the period

December 3, 2025 to December 31, 2027
for the following line(s) of business:

31-33 - Manufacturing



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	Homer Brewing Company, Inc.

Entity Type: Business Corporation

Entity #: 94436

Status: Good Standing

AK Formed Date: 6/9/2005

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2027

Entity Mailing Address: 1411 LAKE SHORE DR, HOMER, AK 99603

Entity Physical Address: 1411 LAKE SHORE DR, 1411 LAKE SHORE DR, HOMER, AK 99603

Registered Agent

Agent Name: Karen Elizabeth Berger

Registered Mailing Address: 1411 Lake Shore Dr, Homer, AK 99603

Registered Physical Address: 1411 Lake Shore Dr, Homer, AK 99603

Officials

Show Former (None on file)

AK Entity #	Name	Titles	Owned
	Karen Elizabeth Berger	Director, Secretary, Treasurer, Shareholder	50.00
	Stephen Forrest McCasland	President, Director, Shareholder	50.00

Filed Documents

Date Filed	Type	Filing	Certificate
6/09/2005	Creation Filing	Click to View	Click to View
7/18/2005	Initial Report	Click to View	
10/04/2005	Initial Report	Click to View	
10/10/2006	Biennial Report	Click to View	
1/08/2009	Biennial Report	Click to View	
12/30/2010	Biennial Report	Click to View	
12/31/2012	Biennial Report	Click to View	
2/10/2015	Biennial Report	Click to View	
12/19/2016	Biennial Report	Click to View	

Date Filed	Type	Filing	Certificate
12/26/2018	Biennial Report	Click to View	
12/16/2020	Biennial Report	Click to View	
12/13/2022	Biennial Report	Click to View	
12/09/2024	Biennial Report	Click to View	

Close Details

 **Print Friendly Version**

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 5904 Broken Oar, The
Date: Tuesday, May 5, 2026 3:42:14 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objections to the license renewal for The Broken Oar.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 2:28 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 5904 Broken Oar, The

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 1:46 PM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 5904 Broken Oar, The

From: intranet@kpb.us <intranet@kpb.us>

Sent: Thursday, March 26, 2026 8:45 AM

To: Department Clerk <clerk@ci.homer.ak.us>; RJordanAK@gmail.com; NScarlett@kpb.us;
MJenkins@kpb.us; jwest@kpb.us

Cc: hills@kpb.us; MicheleTurner@kpb.us; mlaplante@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 5904 Broken Oar, The

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

Good morning,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



March 24, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **The Broken Oar LLC**

DBA: The Broken Oar

Via email: rjordanak@gmail.com

Local Government 1: Homer

Local Government 2: Kenai Peninsula Borough

Via email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; rraidmae@kpb.us;

slopez@kpb.us; hmills@kpb.us; jwest@kpb.us

Re: Restaurant Eating Place License #5904 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#5904
License Type:	Restaurant Eating Place License
Licensee:	The Broken Oar LLC
Doing Business As:	The Broken Oar
Physical Address:	3851 Homer Spit Road Homer, AK 99603
Designated Licensee:	Ryan Jordan
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **April 14th, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6704

Renewal Application Summary

Application ID:	6704
License No:	5904
License Type applied for Renewal:	Restaurant Eating Place License (REPL)
Licensee Name:	The Broken Oar Llc
License Expiration Date:	12/31/2025
Doing Business As:	The Broken Oar
Premises Address:	3851 Homer Spit Road, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	12/08/2025 11:40 AM AKST

Entity Information

Business Structure:	Limited liability company
FEIN/SSN Number:	
Alaska Entity number (CBPL):	10120874
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: 181 Mountain View Drive #1, Homer, AK, 99603

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?:

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?:

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?:

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality:

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?!

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Restaurant Affidavit

Revenue in Food Sales during the first Calendar Year in the Renewal Period	\$xxx.xx
Revenue in Alcohol Sales during first Calendar Year in the Renewal Period	\$xxx.xx
% of Gross Revenue from Food Sales during the first Calendar Year in the Renewal Period	82.14
Revenue in Food Sales during the second Calendar Year in the Renewal Period	\$xxx.xx
Revenue in Alcohol Sales during second Calendar Year in the Renewal Period	\$xxx.xx
% of Gross Revenue from Food Sales during the second Calendar Year in the Renewal Period	78.48

Restaurant Detail

Dining after standard closing hours: AS 04.16.010(c)	No
Dining by persons 16 – 20 years of age: AS 04.16.049(a)(2)	Yes
Dining by persons under the age of 16 years, accompanied by a person over the age of 21: AS 04.16.049(a)(3)	Yes
Employment for any persons under 21 years of age: AS 04.16.049(c)	Yes

List where within the premises minors are anticipated to have access in the course of either dining or employment. (Example: Minors will only be allowed in the dining area. OR Minors will only be employed and present in the Kitchen.)

Minors will only be allowed and employed in the dish pit area and host stand.

Describe the policies, practices and procedures that will be in place to ensure that minors do not gain access to alcohol while dining or employed at your premises.

All alcohol is either locked in a closet or in the walk-in fridge. To access the walk-in fridge you need a key to access the door. Alcohol served during business hours is stored behind the bar area where minors are not allowed.

Is an owner, manager, or assistant manager who is 21 years of age or older always present on the premises during business hours? Yes

Food Service Permit

Is your license located in Municipality of Anchorage? No

Do you have Approved food service permit for this premises? Yes

Entertainment & Service

Are any forms of entertainment offered or available within the licensed business or within the proposed licensed premises? No

Food and beverage service offered or anticipated is: Table Service

Hours Of Operation

Sunday	Close
Monday	Close
Tuesday	01:00 PM - 07:00 PM
Wednesday	01:00 PM - 07:00 PM
Thursday	01:00 PM - 07:00 PM
Friday	01:00 PM - 07:00 PM
Saturday	01:00 PM - 07:00 PM

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

This application was digitally signed by : Ryan Jordan on 12/08/2025 11:43 AM AKST

Payment Info

Payment Type : CC

Payment Id: cad13d12-5fba-440e-b804-a83f75991d90

Receipt Number: 101220580

Payment Date: 12/08/2025 11:48 AM AKST

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

The Broken Oar LLC

is licensed by the department to do business as

The Broken Oar

3851 Homer Spit Road, Homer, AK 99603

for the period

December 31, 2025 to December 31, 2027
for the following line(s) of business:

72 - Accommodation and Food Services



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	The Broken Oar LLC

Entity Type: Limited Liability Company

Entity #: 10120874

Status: Good Standing

AK Formed Date: 1/2/2020

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2028

Entity Mailing Address: 181 MOUNTAIN VIEW DRIVE , #1, HOMER, AK 99603

Entity Physical Address: 3851 HOMER SPIT ROAD, HOMER, AZ 99603

Registered Agent

Agent Name: Ryan Jordan

Registered Mailing Address: 181 MOUNTIAN VIEW DRIVE, #1, HOMER, AK 99603

Registered Physical Address: 181 MOUNTIAN VIEW DRIVE, #1, HOMER, AK 99603

Officials

Show Former

AK Entity #	Name	Titles	Owned
	Ryan Jordan	Manager	
	Ryan Jordan	Member	100.00

Filed Documents

Date Filed	Type	Filing	Certificate
1/02/2020	Creation Filing	Click to View	Click to View
1/02/2020	Initial Report	Click to View	
3/07/2022	Biennial Report	Click to View	
6/30/2024	Biennial Report	Click to View	
1/16/2026	Biennial Report	Click to View	

Close Details

 Print Friendly Version

From: [Michael Scanlon](#)
To: [Scott Lynn](#)
Subject: RE: Liquor License: 4221 SAVE-U-MORE LIQUOR #6
Date: Tuesday, May 5, 2026 3:44:04 PM
Attachments: [image001.png](#)

Hello Scott,

The Homer Police Department has no objections to the license renewal for Save-U-More Liquor # 6.

Thank you,



Michael Scanlon

Chief of Police
Homer Police Department
625 Grubstake Ave
Homer, AK 99603
907-235-3150 (W)
907-235-3151 (F)
907-399-8122 (C)
Mscanlon@ci.homer.ak.us

From: Department Police <police@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 2:29 PM
To: Michael Scanlon <Mscanlon@ci.homer.ak.us>
Subject: FW: Liquor License: 4221 SAVE-U-MORE LIQUOR #6

From: Scott Lynn <slynn@ci.homer.ak.us>
Sent: Tuesday, May 5, 2026 1:47 PM
To: Department Police <police@ci.homer.ak.us>
Subject: FW: Liquor License: 4221 SAVE-U-MORE LIQUOR #6

From: intranet@kpb.us <intranet@kpb.us>

Sent: Monday, March 23, 2026 4:45 PM

To: Department Clerk <clerk@ci.homer.ak.us>; inorex@comcast.net; NScarlett@kpb.us; MJenkins@kpb.us

Cc: hmill@kpb.us; MicheleTurner@kpb.us; smclane@kpb.us; sessert@kpb.us

Subject: Liquor License: 4221 SAVE-U-MORE LIQUOR #6

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

Good afternoon,

Please see the attached non-objection letter regarding the referenced license.

Thank you!

Heather Mills

Borough Clerk Administrative Assistant

907-714-2165

Kenai Peninsula Borough



March 20, 2026

From: Alcohol.licensing@alaska.gov; amco.localgovernmentonly@alaska.gov;

Licensee: **Castle Liquor Inc.**

DBA: Save-U-More Liquor #6

Via email: inorex@comcast.net; deseraes@comcast.net

Local Government 1: Homer

Local Government 2: Kenai Peninsula Borough

Via email: mjacobsen@ci.homer.ak.us; clerk@ci.homer.ak.us; awoodruff@ci.homer.ak.us;

micheleturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; rraidmae@kpb.us;

slopez@kpb.us; hmills@kpb.us

Re: Package Store License #4221 Combined Renewal Notice for 2026-2027 Renewal Cycle

License Number:	#4221
License Type:	Package Store License
Licensee:	Castle Liquor Inc.
Doing Business As:	Save-U-More Liquor #6
Physical Address:	3611 Greatland Street Homer, AK 99603
Designated Licensee:	Valentin Caspaar
Phone Number:	[REDACTED]
Email Address:	[REDACTED]

License Renewal Application

Endorsement Renewal Application

Dear Licensee:

Our staff has reviewed your application after receiving your application and the required fees. Your renewal documents appear to be in order, and I have determined that your application is complete for purposes of AS 04.11.510, and AS 04.11.520.

Your application is now considered complete and will be sent electronically to the local governing body(s), your community council if your proposed premises are in Anchorage or certain locations in the Matanuska-Susitna Borough, and to any non-profit agencies who have requested notification of applications. The local governing body(s) will have 60 days to protest the renewal of your license.

Your application will be scheduled for the **April 14th, 2026** board meeting for Alcoholic Beverage Control Board consideration. The address and call-in number for the meeting will be posted on our home page. The board will not grant or deny your application at the meeting unless your local government waives its right to protest per AS 04.11.480(a). Information about this board meeting can be found on our website closer to the date of the board meeting. [Home, Alcohol & Marijuana Control Office](#)

Please feel free to contact us through the Alcohol.licensing@alaska.gov email address if you have any questions.

Dear Local Government:

We have received completed renewal applications for the above-listed licenses within your jurisdiction. This is the notice required under AS 04.11.480. A local governing body may protest the issuance, renewal, relocation, or transfer to another person of a license with one or more endorsements, or issuance of an endorsement by sending the director and the applicant a protest and the reasons for the protest in a clear and concise statement within 60 days of the date of the notice of filing of the application. A protest received after the 60-day period may not be accepted by the board, and no event may a protest cause the board to reconsider an approved renewal, relocation, or transfer.

To protest any application(s) referenced above, please submit your written protest for each within 60 days to AMCO and provide proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before the meeting of the local governing body. If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,
Reece Parks, Licensing Examiner II
For
Kevin Richard, Director



Document reference ID : 6674

Renewal Application Summary

You must review your application and confirm that the information displayed here is correct. Select **Review and Confirm** to continue and make the payment. If the information is not correct, select **Next** to return to the application, edit the data as needed and finalize the submission.

Application ID:	6674
License No:	4221
License Type applied for Renewal:	Package Store License(PSL)
Licensee Name:	Castle Liquor Inc.
License Expiration Date:	12/31/2025
Doing Business As:	Save-U-More Liquor #6
Premises Address:	3611 Greatland Street, Homer, AK, 99603
Application Status:	In Review
Application Submitted On:	03/18/2026 09:17 AM AKDT

Entity Information

Business Structure:	Corporation
FEIN/SSN Number:	
Alaska Entity number (CBPL):	43171D
Alaska Entity Formed Date:	
Home State:	

Entity Contact Information

Entity Address: PO Box 58547, Seattle, WA, 98138

Local Government and Community Council Details

City/Municipality: Homer

Borough: Kenai Peninsula Borough

Renewal Information

Are there any changes to your ownership structure that have not been reported to AMCO prior to this application?

No

Do you intend to sell alcoholic beverages and ship them to another location in response to written solicitation in the next two years?

No

As set forth in AS 04.11.330, how many hours did you operate during the first calendar year for this renewal period?

The license was regularly operated continuously throughout the first calendar year for this renewal period.

As set forth in AS 04.11.330, how many hours did you operate during the second calendar year for this renewal period?

The license was regularly operated continuously throughout the second calendar year for this renewal period.

Please select the seasonality

Year-round

Has any person or entity in this application been convicted or disciplined for a violation of Title 04, 3 AAC 304 or 305, or a local ordinance adopted under AS 04.21.010 in the preceding two calendar years?

No

Have any notices of violation or citations been issued for this license during the preceding two years?

Yes

Please provide an explanation of the type of violation or offense.

Alcohol Server Education

Upload Notices of Violation Document

- [4221-Save U More Liquor #6, NOV AM 24-1287.pdf](#)

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.

I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license and have provided all required documents for any new or changes of officers.

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 305.700.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that

any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature

Electronic Signature not collected; application submitted based on paper form.

Documents

#	File Name	Type	Added On
1	4221-Save U More Liquor #6, NOV AM 24-1287.pdf	Notice of Violation Document	03/18/2026 09:18 AM AKDT
2	#4221 AS.pdf	License Paper Form Application Document	03/18/2026 09:18 AM AKDT

No

Have any notices of violation or citations been issued for this license during the preceding two years?:

No

Attestations

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 305, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.

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I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Signature  3F544FD8B2114E8...

This application was digitally signed by : Deserae Newland on 12/02/2025 09:56 AM AKST

Payment Info

Payment Type : CC

Payment Id: f3d0d791-e68f-4903-a3f0-6cafa2b2ef8d

Receipt Number: 101213809

Payment Date: 12/02/2025 09:57 AM AKST

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing
PO Box 110806, Juneau, AK 99811-0806

This is to certify that

SAVE-U-MORE LIQUOR

PO BOX 58547, SEATTLE, WA 98138

owned by

CASTLE LIQUOR, INC

is licensed by the department to conduct business for the period

December 2, 2024 to December 31, 2026
for the following line(s) of business:

44-45 - Retail Trade



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	CASTLE LIQUOR, INC.

Entity Type: Business Corporation

Entity #: 43171D

Status: Good Standing

AK Formed Date: 12/27/1988

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2028

Entity Mailing Address: P.O. BOX 58547, SEATTLE, WA 98138

Entity Physical Address: 3611 GREATLAND ST, HOMER, AK 99603

Registered Agent

Agent Name: Mark Hemstreet

Registered Mailing Address: 3611 GREATLAND ST, HOMER, AK 99603

Registered Physical Address: 3611 GREATLAND ST, HOMER, AK 99603

Officials

Show Former

AK Entity #	Name	Titles	Owned
	VALENTIN CASPAAR	Director, President, Shareholder, Secretary, Treasurer	100.00

Filed Documents

Date Filed	Type	Filing	Certificate
12/22/1988	Creation Filing	Click to View	
1/01/1990	Biennial Report		
12/30/1991	Biennial Report	Click to View	
2/29/1992	Biennial Report		
3/14/1994	Biennial Report	Click to View	
1/19/1996	Biennial Report	Click to View	
2/12/1998	Biennial Report	Click to View	
2/01/2000	Biennial Report	Click to View	
12/31/2001	Agent Change	Click to View	
12/31/2001	Biennial Report	Click to View	

Date Filed	Type	Filing	Certificate
12/19/2003	Biennial Report	Click to View	
12/19/2003	Agent Change	Click to View	
12/19/2005	Biennial Report	Click to View	
4/13/2010	Biennial Report	Click to View	
4/13/2010	Biennial Report	Click to View	
4/14/2010	Agent Change	Click to View	
11/07/2011	Biennial Report	Click to View	
5/22/2014	Biennial Report	Click to View	
6/05/2014	Agent Change	Click to View	
4/01/2016	Biennial Report	Click to View	
10/22/2017	Biennial Report	Click to View	
4/14/2020	Biennial Report	Click to View	
2/28/2022	Biennial Report	Click to View	
12/04/2023	Biennial Report	Click to View	
12/02/2025	Biennial Report	Click to View	

[Close Details](#)[Print Friendly Version](#)

Notice of Violation

(3AAC 304.525)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 6-14-24

License #/Type: 4221 / Package Store

Licensee: Castle Liquor Inc.

Address: 3611 Greatland, Homer, AK

DBA: Save-U-More Liquor #6

AMCO Case #: 24-1287

This is a notice to you as licensee that an alleged violation has occurred. If the Alcoholic Beverage Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

On 6-14-24, an inspection was conducted at your establishment. Employees were asked to provide proof of server education. Clerk Chad Pruett, stated he had current server education but had left it at home. He later provided proof of current server education. Manger Mark R. Hemstreet showed TAP card #182172, which had expired 5-21-24. He was issued a citation #P00355191.

Your attention is referred to AS 04.21.025: Server education and AS 04.16.150: Licensee responsible for violations

Certified Mail 7021 0950 0001 6766 6703

You are directed to respond in writing to this Notice of Violation within 10 days of receipt to explain what action you have taken to prevent a re-occurrence of this violation. FAILURE TO RESPOND TO THIS NOTICE OF VIOLATION WITHIN 10 DAYS WILL RESULT IN YOUR APPEARANCE, EITHER IN PERSON OR TELEPHONICALLY, BEFORE THE ABC BOARD AT THEIR NEXT REGULARLY SCHEDULED BOARD MEETING.

***Please send your response to the address below and include your alcohol license number in your response.**

3 AAC 304.525 (B) provides that upon receipt of a Notice of Violation, a licensee may request to appear before the Director and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice and the Director must grant an appearance within ten days after receipt of a request. A Licensee shall respond, either orally or in writing, to the Notice.

Alcohol & Marijuana Control Office

ATTN: Enforcement

550 W. 7th Ave, Suite 1600

Anchorage, Alaska 99501

amco.enforcement@alaska.gov

Issuing Investigator: J. Hamilton

Received by:

SIGNATURE: *F.R. Hamilton*

SIGNATURE:

Delivered VIA: Mail

Date:



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.

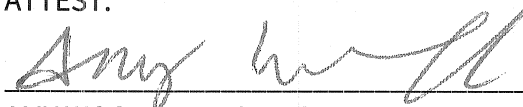
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CITY OF HOMER



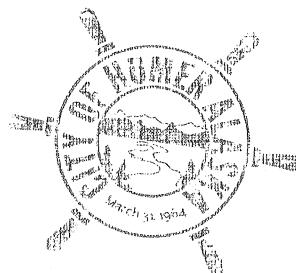
RACHEL LORD, MAYOR

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 \$ 88 297,910.32

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	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.
-------------	---

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 _____

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

3 City Manager/Fire Chief

4 **ORDINANCE 26-24**

5
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
7 AMENDING THE FY26 CAPITAL BUDGET BY ACCEPTING AND
8 APPROPRIATING A 2026 ALASKA DEPARTMENT OF NATURAL
9 RESOURCES VOLUNTEER FIRE CAPACITY (VFC) GRANT IN THE
10 AMOUNT OF \$8,585.14 AND APPROPRIATING \$953.90 FROM THE
11 FIRE CAPITAL ASSET REPAIR AND MAINTENANCE ACCOUNT
12 (CARMA) TO PURCHASE SIXTEEN EMERGENCY RESPONSE
13 PAGERS AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE
14 AND EXECUTE THE APPROPRIATE DOCUMENTS.
15

16 WHEREAS, the Homer Volunteer Fire Department (HVFD) applied to the Alaska
17 Department of Natural Resources (AK DNR) for a Volunteer Fire Capacity (VFC) Grant to
18 purchase sixteen emergency response pagers; and
19

20 WHEREAS, the AK DNR has awarded a VFC grant to HVFD in the amount of \$8,585.14;
21 and
22

23 WHEREAS, a required 10% local match of \$953.90 is funded through Fire General Fund
24 CARMA, which brings the total project cost to \$9,539.04; and
25

26 NOW, THEREFORE, THE CITY OF HOMER ORDAINS:
27

28 Section 1. The Homer City Council hereby amends the FY26 Capital Budget by accepting
29 and appropriating the 2026 AK DNR Volunteer Fire Capacity Grant in the amount of \$8,585.14
30 as follows:
31

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

34 Volunteer Fire Capacity Grant
35

36 Section 2. The Homer City Council hereby amends the FY26 Capital Budget by
37 appropriating \$953.90 as follows:
38

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

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42 Section 3. The City Manager is authorized to negotiate and execute the appropriate
43 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

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

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

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

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

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

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

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

City Manager Recommendation: Approved Denied Amended

Comments: Awaiting updated work agreement + volunteer incentive plan

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

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

Date 1/9/2026

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

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

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

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

Requestor's Name: _____ Dept Head Approval _____

Date _____

City Manager Recommendation: Approved Denied Amended

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

Comments: _____

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

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

Date 1/9/2026

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

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

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

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

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

Requestor's Name: _____ Dept Head Approval _____
Date _____

City Manager Recommendation: Approved Denied Amended

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

Comments: _____

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

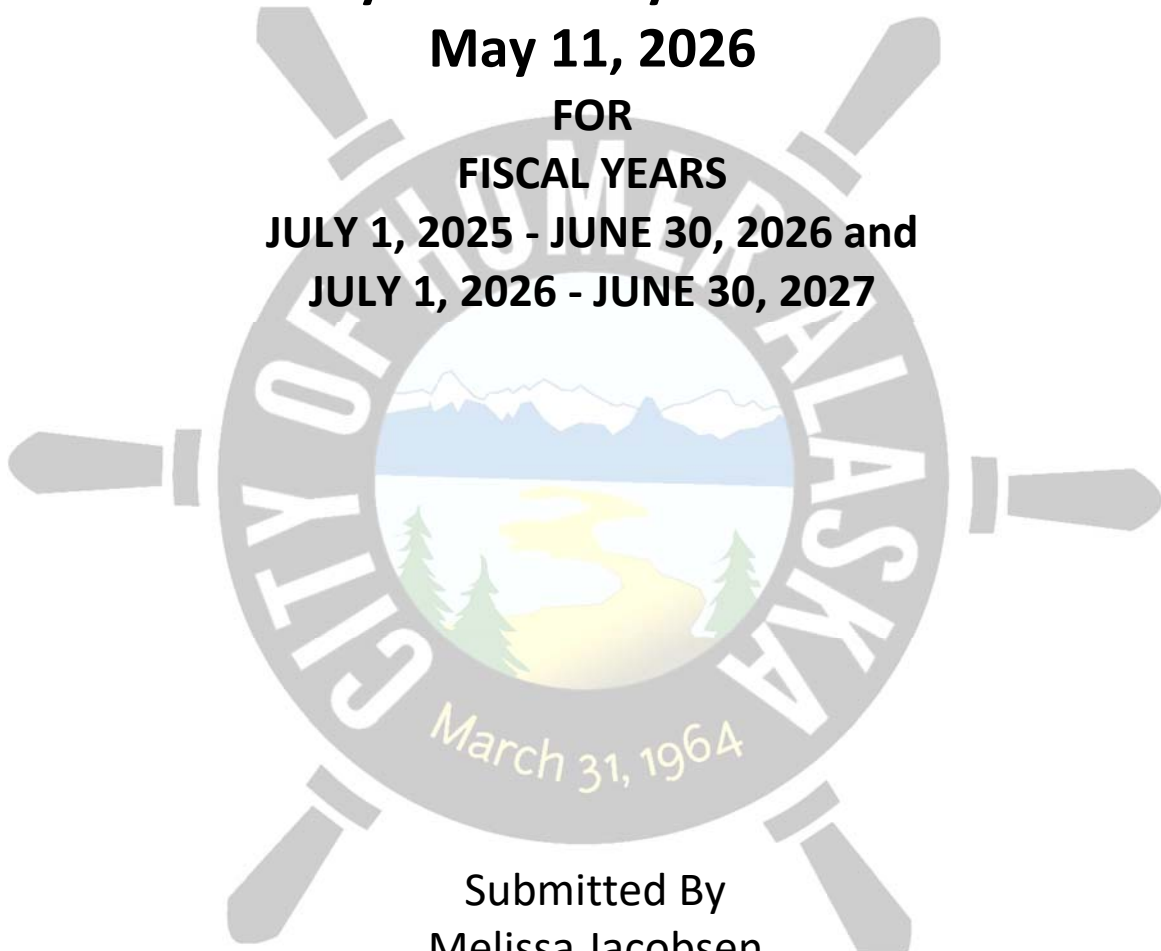
FY27

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

CITY OF HOMER

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

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



**Submitted By
Melissa Jacobsen
City Manager**

Prepared By Finance Department

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND		TOTAL COMBINED EXPENDITURES						Difference Between	
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	FY27 & FY25		
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	Budget		
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	\$	%	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%	
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%	
5601	Uniform	38,387	58,863	67,900	56,400	61,400	(6,500)	-9.6%	
5602	Safety Equipment	25,340	34,489	39,950	33,450	33,450	(6,500)	-16.3%	
5603	Employee Training	110,778	215,259	309,510	220,050	221,700	(87,810)	-28.4%	
5604	Public Education	824	2,835	4,750	4,250	4,250	(500)	-10.5%	
5605	Sister Cities	-	3,962	-	-	-	-	0.0%	
5611	ADA Compliance	-	-	250	250	250	-	0.0%	
5614	Car Allowance	10,182	22,354	9,842	22,300	22,300	12,458	126.6%	
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%	
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%	
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%	
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%	
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%	
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%	
5633	Phones	-	3,968	10,000	8,000	8,000	(2,000)	-20.0%	
5634	Networking	5,055	6,274	6,500	29,000	29,000	22,500	346.2%	
5635	Software	54,272	50,979	70,500	109,500	131,400	60,900	86.4%	
5636	Servers	10,129	21,317	15,000	50,000	50,000	35,000	233.3%	
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%	
5801	Pratt Museum	69,000	79,000	79,000	77,000	77,000	(2,000)	-2.5%	
5804	Homer Chamber of Commerce	-	75,000	75,000	75,000	75,000	-	0.0%	
5815	Parks & Recreation Board	189	1,475	1,500	-	-	(1,500)	-100.0%	
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%	
	Homer Marine Trades Association					8,000			
	Total Maintenance and Operations	4,154,156	4,584,654	5,337,558	5,277,804	5,424,139	86,581	1.6%	
	Transfers								
5106	Leave Cash Out	122,629	221,360	178,375	330,254	221,320	42,945	24.1%	
5990	Transfers To	1,156,267	190,866	16,752	205,764	301,972	285,219	1702.6%	
	Total Transfers	1,278,896	412,226	195,128	536,018	523,292	328,164	168.2%	
	Total	15,862,445	15,424,760	16,534,397	16,734,441	17,658,112	1,123,715	6.8%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND									
ADMIN COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	746,852	796,849	843,596	717,474	729,880	(113,716)	-13.5%	
5102	Fringe Benefits	405,406	389,350	396,118	352,849	386,664	(9,454)	-2.4%	
5103	Part-time Wages	53,648	28,015	75,464	47,527	49,817	(25,647)	-34.0%	
5104	Part-time Benefits	6,901	41,170	20,822	22,310	26,517	5,695	27.3%	
5105	Overtime	14,034	13,326	15,349	13,997	14,011	(1,337)	-8.7%	
5107	Part-time Overtime	3,118	-	1,200	-	-	(1,200)	-100.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	20,785	23,763	-	-	-	-	0.0%	
Total Salaries and Benefits		1,250,744	1,292,473	1,352,548	1,154,157	1,206,889	(145,660)	-10.8%	
Maintenance and Operations									
5201	Office Supplies	3,959	5,286	5,750	5,900	5,900	150	2.6%	
5202	Operating Supplies	2,234	3,474	2,500	4,000	4,000	1,500	60.0%	
5203	Fuel and Lube	-	-	-	-	-	-	0.0%	
5206	Food and Staples	9,995	9,164	11,900	12,900	13,900	2,000	16.8%	
5208	Equipment Maintenance	1,526	736	3,275	3,300	3,300	25	0.8%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	73,682	60,375	95,400	79,500	82,500	(12,900)	-13.5%	
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%	
5214	Rents & Leases	357	341	-	-	-	-	0.0%	
5215	Communications	14,721	9,843	11,800	10,850	10,850	(950)	-8.1%	
5216	Freight and Postage	755	247	550	550	550	-	0.0%	
5217	Electricity	-	-	-	-	-	-	0.0%	
5218	Water	-	-	-	-	-	-	0.0%	
5219	Sewer	-	-	-	-	-	-	0.0%	
5221	Property Insurance	-	-	-	-	-	-	0.0%	
5223	Liability Insurance	2,376	4,198	9,454	9,484	10,432	978	10.3%	
5227	Advertising	17,953	23,437	30,650	27,150	27,150	(3,500)	-11.4%	
5228	Books	-	-	-	-	-	-	0.0%	
5229	Periodicals	70	-	550	550	550	-	0.0%	
5230	Audio Visual	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	1,185	2,370	3,450	3,450	3,450	-	0.0%	
5233	Computer Related Items	5,389	3,195	6,200	6,200	6,200	-	0.0%	
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%	
5235	Membership Dues	3,526	2,714	5,850	4,150	4,150	(1,700)	-29.1%	
5236	Transportation	18,126	290	-	-	-	-	0.0%	
5237	Subsistence	7,507	23	-	-	-	-	0.0%	
5238	Printing and Binding	2,435	3,577	10,000	10,300	10,000	-	0.0%	
5240	Political Activities	-	-	-	-	-	-	0.0%	
5244	Snow Removal	-	-	-	-	-	-	0.0%	
5248	Lobbying	2,411	4,944	12,000	10,000	11,000	(1,000)	-8.3%	
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%	
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%	
5603	Employee Training	23,749	38,706	67,000	39,000	39,000	(28,000)	-41.8%	
5604	Public Education	-	-	-	-	-	-	0.0%	
5611	ADA Compliance	-	-	250	250	250	-	0.0%	
5614	Car Allowance	3,514	2,624	3,500	4,000	4,000	500	14.3%	
5627	IT Security	-	-	-	-	-	-	0.0%	
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%	
5633	Phones	-	-	-	-	-	-	0.0%	
5634	Networking	-	-	-	-	-	-	0.0%	
5635	Software	815	16,831	9,900	11,300	11,200	1,300	13.1%	
5636	Servers	-	-	-	-	-	-	0.0%	
5639	Subscription Databases	-	-	-	-	-	-	0.0%	
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%	
Total Maintenance and Operations		221,113	216,339	321,479	270,834	276,382	(45,097)	-14.0%	
Total		1,471,857	1,508,812	1,674,027	1,424,991	1,483,270	(190,756)	-11.4%	

City of Homer
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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%

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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
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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%

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

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0115- COMMUNITY RECREATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	91,028	99,981	159,009	164,044	175,816	16,807	10.6%
5102	Fringe Benefits	46,128	49,661	86,203	85,684	97,223	11,020	12.8%
5103	Part-time Wages	16,170	27,890	(0)	-	-	0	-100.0%
5104	Part-time Benefits	1,285	21,789	0	-	-	(0)	-100.0%
5105	Overtime	1,104	-	1,351	-	-	(1,351)	-100.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,450	2,882	-	-	-	-	0.0%
	Total Salaries and Benefits	158,164	202,204	246,564	249,728	273,039	26,475	10.7%
Maintenance and Operations								
5201	Office Supplies	289	97	250	400	400	150	60.0%
5202	Operating Supplies	2,234	3,490	2,500	4,000	4,000	1,500	60.0%
5206	Food and Staples	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	207	136	500	500	500	-	0.0%
5210	Professional Services	16,874	15,376	18,000	22,000	22,000	4,000	22.2%
5215	Communications	1,247	4,176	1,950	4,000	4,000	2,050	105.1%
5216	Freight and Postage	-	-	50	50	50	-	0.0%
5223	Liability Insurance	268	630	1,404	1,408	1,549	145	10.3%
5227	Advertising	706	614	900	900	900	-	0.0%
5233	Computer Related Items	4,837	3,111	4,200	4,200	4,200	-	0.0%
5235	Membership Dues	250	275	300	600	600	300	100.0%
5236	Transportation	1,094	-	-	-	-	-	0.0%
5237	Subsistence	329	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,800	1,800	1,800	-	0.0%
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%
5603	Employee Training	2,793	2,052	4,500	4,500	4,500	-	0.0%
5614	Car Allowance	502	499	500	1,000	1,000	500	100.0%
5635	Software	22	10,543	7,400	8,000	7,600	200	2.7%
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%
	Total Maintenance and Operations	31,654	43,161	47,754	55,858	55,599	7,845	16.4%
	Total	189,818	245,365	294,318	305,587	328,638	34,320	11.7%

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FUND 100 - GENERAL FUND								
COMMUNITY DEVELOPMENT COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	369,499	320,325	388,709	402,564	422,512	33,803	8.7%
5102	Fringe Benefits	192,429	174,140	182,351	195,190	215,701	33,350	18.3%
5103	Part-time Wages	15,445	-	50,256	38,971	39,790	(10,467)	-20.8%
5104	Part-time Benefits	1,231	19,380	22,358	21,609	25,696	3,338	14.9%
5105	Overtime	-	201	2,500	1,500	1,500	(1,000)	-40.0%
5107	Part-time Overtime	41	-	-	1,000	500	500	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,828	9,240	-	-	-	-	0.0%
Total Salaries and Benefits		588,473	523,286	646,175	660,834	705,699	59,524	9.2%
Maintenance and Operations								
5201	Office Supplies	2,971	842	3,500	3,000	3,000	(500)	-14.3%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	846	3,000	3,500	2,000	(1,000)	-33.3%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	5,810	20,000	20,000	20,000	-	0.0%
5213	Survey and Appraisal	-	4,350	10,000	5,000	5,000	(5,000)	-50.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,461	1,400	2,400	2,400	1,000	71.4%
5216	Freight and Postage	53	22	300	300	600	300	100.0%
5223	Liability Insurance	628	1,656	3,752	3,764	4,140	388	10.3%
5227	Advertising	2,003	4,589	4,000	3,500	3,500	(500)	-12.5%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	61	1,500	1,000	1,000	(500)	-33.3%
5233	Computer Related Items	3,302	132	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	3,672	1,885	4,500	3,000	3,000	(1,500)	-33.3%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,500	500	500	(1,000)	-66.7%
5252	Credit Card Expenses	270	401	-	500	1,100	1,100	0.0%
5603	Employee Training	2,932	16,506	17,000	15,500	16,000	(1,000)	-5.9%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	15,275	8,599	15,900	21,700	23,700	7,800	49.1%
Total Maintenance and Operations		45,502	49,692	91,352	89,164	91,440	88	0.1%
Total		633,974	572,978	737,527	749,998	797,139	59,612	8.1%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	124,657	168,642	128,229	130,606	136,016	7,788	6.1%
5102	Fringe Benefits	56,775	90,146	54,991	57,842	62,690	7,699	14.0%
5103	Part-time Wages	-	-	50,256	38,971	39,790	(10,467)	-20.8%
5104	Part-time Benefits	-	-	22,358	21,609	25,696	3,338	14.9%
5105	Overtime	-	-	1,000	-	-	(1,000)	-100.0%
5107	Part-time Overtime	-	-	-	1,000	500	500	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,316	4,862	-	-	-	-	0.0%
	Total Salaries and Benefits	184,747	263,649	256,834	250,029	264,692	7,858	3.1%
Maintenance and Operations								
5201	Office Supplies	-	825	1,500	1,500	1,500	-	0.0%
5206	Food and Staples	-	360	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	5,135	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	4,350	5,000	5,000	5,000	-	0.0%
5215	Communications	-	383	700	700	700	-	0.0%
5216	Freight and Postage	-	13	150	150	150	-	0.0%
5223	Liability Insurance	-	735	1,662	1,667	1,834	172	10.3%
5227	Advertising	-	715	1,000	1,000	1,000	-	0.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	61	500	500	500	-	0.0%
5233	Computer Related Items	-	112	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	-	1,079	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	500	500	(500)	-50.0%
5603	Employee Training	-	8,473	7,000	6,000	6,500	(500)	-7.1%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	-	144	400	700	700	300	75.0%
	Total Maintenance and Operations	-	22,385	34,412	33,717	34,384	(28)	-0.1%
	Total	184,747	286,034	291,246	283,746	299,076	7,830	2.7%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0130 - PLANNING & ZONING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	244,843	151,683	260,481	271,957	286,496	26,015	10.0%
5102	Fringe Benefits	135,654	83,994	127,360	137,348	153,011	25,650	20.1%
5103	Part-time Wages	15,445	-	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,231	19,380	(0)	-	-	0	-100.0%
5105	Overtime	-	201	1,500	1,500	1,500	-	0.0%
5107	Part-time Overtime	41	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,512	4,378	-	-	-	-	0.0%
	Total Salaries and Benefits	403,726	259,636	389,341	410,805	441,007	51,666	13.3%
Maintenance and Operations								
5201	Office Supplies	2,971	17	2,000	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	486	2,000	2,500	1,000	(1,000)	-50.0%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	675	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	-	5,000	-	-	(5,000)	-100.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,077	700	1,700	1,700	1,000	142.9%
5216	Freight and Postage	53	9	150	150	450	300	200.0%
5223	Liability Insurance	628	921	2,090	2,097	2,307	216	10.3%
5227	Advertising	2,003	3,874	3,000	2,500	2,500	(500)	-16.7%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	-	1,000	500	500	(500)	-50.0%
5233	Computer Related Items	3,302	20	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,672	806	3,000	1,500	1,500	(1,500)	-50.0%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	500	-	-	(500)	-100.0%
5252	Credit Card Expenses	270	401	-	500	1,100	1,100	0.0%
5603	Employee Training	2,932	8,033	10,000	9,500	9,500	(500)	-5.0%
5635	Software	15,275	8,456	15,500	21,000	23,000	7,500	48.4%
	Total Maintenance and Operations	45,502	27,307	56,940	55,447	57,057	116	0.2%
	Total	449,227	286,944	446,281	466,252	498,063	51,782	11.6%

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0113 - INFORMATION TECHNOLOGY								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	205,282	271,842	299,278	309,158	311,411	12,134	4.1%
5102	Fringe Benefits	129,762	141,848	138,934	148,576	160,698	21,764	15.7%
5103	Part-time Wages	331	-	-	-	-	-	0.0%
5104	Part-time Benefits	26	-	-	-	-	-	0.0%
5105	Overtime	27,821	5,307	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,200	7,990	-	-	-	-	0.0%
	Total Salaries and Benefits	369,423	426,987	443,212	462,734	477,109	33,898	7.6%
Maintenance and Operations								
5201	Office Supplies	3,007	609	2,000	1,000	1,000	(1,000)	-50.0%
5210	Professional Services	3,349	30,307	40,000	40,000	40,000	-	0.0%
5215	Communications	68,904	66,884	40,000	45,000	45,000	5,000	12.5%
5216	Freight and Postage	23	1,128	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	767	1,644	3,716	3,728	4,100	385	10.3%
5228	Books	2,409	655	250	1,500	1,500	1,250	500.0%
5231	Tools and Equipment	4,547	2,469	10,000	3,500	3,500	(6,500)	-65.0%
5233	Computer Related Items	31,961	56,828	40,000	40,000	40,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	793	10,464	11,000	9,000	9,000	(2,000)	-18.2%
5614	Car Allowance	1,884	2,250	2,438	2,500	2,500	62	2.5%
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%
5633	Phones	-	3,968	10,000	8,000	8,000	(2,000)	-20.0%
5634	Networking	5,055	6,274	6,500	29,000	29,000	22,500	346.2%
5635	Software	24,008	9,563	25,000	51,000	71,000	46,000	184.0%
5636	Servers	10,129	16,269	15,000	50,000	50,000	35,000	233.3%
	Total Maintenance and Operations	156,837	250,689	286,904	365,228	385,600	98,697	34.4%
	Total	526,260	677,676	730,115	827,962	862,710	132,594	18.2%

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

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0145 - LIBRARY								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	382,755	397,385	424,929	443,664	460,886	35,957	8.5%
5102	Fringe Benefits	230,733	234,803	225,461	244,436	273,754	48,293	21.4%
5103	Part-time Wages	89,734	85,421	116,823	111,805	115,960	(863)	-0.7%
5104	Part-time Benefits	66,680	65,953	58,161	64,410	76,810	18,649	32.1%
5105	Overtime	99	460	1,000	1,000	1,000	-	0.0%
5107	Part-time Overtime	137	456	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,183	11,469	-	-	-	-	0.0%
	Total Salaries and Benefits	780,320	795,946	826,374	865,315	928,410	102,037	12.3%
Maintenance and Operations								
5201	Office Supplies	8,307	7,436	9,000	7,000	7,000	(2,000)	-22.2%
5202	Operating Supplies	1,240	1,139	1,270	-	-	(1,270)	-100.0%
5203	Fuel and Lube	21,204	17,310	18,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	87	3,516	3,000	1,500	1,500	(1,500)	-50.0%
5209	Building & Grounds Maintenance	66	-	250	-	-	(250)	-100.0%
5210	Professional Services	8,585	10,847	9,400	9,400	9,400	-	0.0%
5214	Rents & Leases	5,374	3,793	6,000	4,000	4,000	(2,000)	-33.3%
5215	Communications	33,332	28,009	36,000	36,000	30,000	(6,000)	-16.7%
5216	Freight and Postage	3,208	4,035	4,500	4,750	4,750	250	5.6%
5217	Electricity	31,628	30,152	33,609	33,167	36,483	2,874	8.6%
5218	Water	1,086	1,428	1,148	1,571	1,728	580	50.5%
5219	Sewer	1,486	1,485	1,263	1,634	1,797	534	42.3%
5221	Property Insurance	15,037	20,133	21,940	24,134	26,548	4,607	21.0%
5223	Liability Insurance	1,433	2,564	5,846	5,865	6,451	605	10.3%
5227	Advertising	967	531	1,000	500	500	(500)	-50.0%
5228	Books	40,211	44,349	44,000	44,000	44,000	-	0.0%
5229	Periodicals	10,742	9,709	12,000	10,000	9,000	(3,000)	-25.0%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	3,726	3,696	5,250	2,000	1,000	(4,250)	-81.0%
5233	Computer Related Items	200	557	5,500	3,500	1,000	(4,500)	-81.8%
5235	Membership Dues	730	817	1,500	750	750	(750)	-50.0%
5236	Transportation	2,029	-	-	-	-	-	0.0%
5237	Subsistence	2,100	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	600	-	-	(600)	-100.0%
5242	Janitorial	-	-	-	-	-	-	0.0%
5244	Snow Removal	20,020	16,120	10,200	10,200	10,200	-	0.0%
5250	Camera Area Network	-	-	-	900	900	900	0.0%
5252	Credit Card Expenses	620	808	600	600	600	-	0.0%
5603	Employee Training	844	2,472	8,500	5,500	5,500	(3,000)	-35.3%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	13,852	13,957	19,500	17,000	17,000	(2,500)	-12.8%
5636	Servers	-	5,048	-	-	-	-	0.0%
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%
	Total Maintenance and Operations	244,344	256,325	299,877	271,971	267,108	(32,769)	-10.9%
	Total	1,024,664	1,052,271	1,126,251	1,137,286	1,195,518	69,267	6.2%

City of Homer
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FUND 100 - GENERAL FUND								
DEPT 0100 - MAYOR/COUNCIL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	8,100	10,950	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	644	868	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	8,744	11,818	14,056	14,056	14,056	-	0.0%
Maintenance and Operations								
5201	Office Supplies	-	10,795	500	500	500	-	0.0%
5206	Food and Staples	1,027	1,907	3,300	4,000	4,000	700	21.2%
5210	Professional Services	4,126	583	24,200	24,200	24,200	-	0.0%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5215	Communications	-	-	-	-	-	-	0.0%
5223	Liability Insurance	654	1,064	2,299	2,306	2,537	238	10.3%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	3,513	2,411	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	6,714	6,531	6,770	6,770	6,770	-	0.0%
5236	Transportation	4,256	-	-	-	-	-	0.0%
5237	Subsistence	6,963	-	-	-	-	-	0.0%
5248	Lobbying	21,000	21,716	51,000	51,000	51,000	-	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	1,775	13,446	18,200	13,200	13,200	(5,000)	-27.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
	Total Maintenance and Operations	338,613	458,081	434,411	441,982	455,263	20,853	4.8%
Transfers								
5990	Transfers To	102,561	113,366	16,752	134,384	155,505	138,753	828.3%
	Total Transfers	102,561	113,366	16,752	134,384	155,505	138,753	828.3%
	Total	449,918	583,265	465,219	590,422	624,825	159,606	34.3%

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

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
FIRE COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	648,506	658,675	847,017	745,033	887,515	40,498	4.8%
5102	Fringe Benefits	401,061	447,057	462,257	426,245	535,567	73,310	15.9%
5103	Part-time Wages	42,756	43,361	56,976	58,229	59,452	2,476	4.3%
5104	Part-time Benefits	5,602	5,805	7,728	7,898	8,064	336	4.3%
5105	Overtime	76,241	103,898	42,964	42,964	42,964	-	0.0%
5107	Part-time Overtime	4,874	1,761	3,701	3,701	3,701	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	19,276	21,983	-	-	-	-	0.0%
	Total Salaries and Benefits	1,198,317	1,282,541	1,420,642	1,284,069	1,537,262	116,620	8.2%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	28,827	39,958	43,260	34,500	35,000	(8,260)	-19.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	13,469	3,242	14,000	12,000	12,250	(1,750)	-12.5%
5208	Equipment Maintenance	2,292	15,172	21,000	12,000	12,500	(8,500)	-40.5%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	69,436	58,540	114,250	68,000	73,000	(41,250)	-36.1%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	20,197	50,836	48,895	36,000	36,000	(12,895)	-26.4%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	900	1,730	3,500	2,500	2,500	(1,000)	-28.6%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,500	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	10,590	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	18,651	26,003	29,000	22,500	22,500	(6,500)	-22.4%
5603	Employee Training	18,650	52,266	72,360	42,500	43,000	(29,360)	-40.6%
5604	Public Education	824	2,835	2,750	1,750	1,750	(1,000)	-36.4%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
	Total Maintenance and Operations	344,922	468,102	552,419	423,693	446,247	(106,172)	-19.2%
	Total	1,543,239	1,750,642	1,973,062	1,707,762	1,983,509	10,447	0.5%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0150 - FIRE ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	226,513	228,681	247,871	145,784	205,223	(42,649)	-17.2%	
5102	Fringe Benefits	137,237	133,796	132,927	77,189	118,592	(14,335)	-10.8%	
5103	Part-time Wages	-	99	-	-	-	-	0.0%	
5104	Part-time Benefits	-	200	-	-	-	-	0.0%	
5105	Overtime	17,052	5,588	14,070	14,070	14,070	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,478	6,753	-	-	-	-	0.0%	
	Total Salaries and Benefits	387,280	375,118	394,868	237,043	337,885	(56,983)	-14.4%	
Maintenance and Operations									
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%	
5202	Operating Supplies	4,449	6,244	5,500	4,500	5,000	(500)	-9.1%	
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%	
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%	
5207	Vehicle and Boat Maintenance	668	1,143	3,000	2,000	2,250	(750)	-25.0%	
5208	Equipment Maintenance	198	6,735	10,500	7,000	7,500	(3,000)	-28.6%	
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%	
5210	Professional Services	35,760	54,346	103,750	60,000	65,000	(38,750)	-37.3%	
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%	
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%	
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%	
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%	
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%	
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%	
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%	
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%	
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%	
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%	
5227	Advertising	100	110	500	250	250	(250)	-50.0%	
5228	Books	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	3,290	10,979	11,000	6,000	6,000	(5,000)	-45.5%	
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%	
5235	Membership Dues	675	300	1,250	750	750	(500)	-40.0%	
5236	Transportation	8,099	140	-	250	250	250	0.0%	
5237	Subsistence	11,242	1,860	-	2,000	2,000	2,000	0.0%	
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%	
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%	
5601	Uniform	7,014	31,804	34,500	25,000	30,000	(4,500)	-13.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
5603	Employee Training	203	18,356	23,000	15,000	15,000	(8,000)	-34.8%	
5604	Public Education	54	1,222	750	750	750	-	0.0%	
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%	
	Total Maintenance and Operations	213,138	316,843	362,154	287,943	309,997	(52,157)	-14.4%	
	Total	600,418	691,960	757,023	524,986	647,882	(109,141)	-14.4%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0151 - FIRE SERVICES									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	194,490	215,847	298,217	299,624	360,982	62,765	21.0%	
5102	Fringe Benefits	125,193	154,214	164,183	174,528	220,029	55,847	34.0%	
5103	Part-time Wages	21,378	21,664	28,488	29,114	29,726	1,238	4.3%	
5104	Part-time Benefits	2,801	2,869	3,864	3,949	4,032	168	4.3%	
5105	Overtime	26,059	49,371	14,447	14,447	14,447	-	0.0%	
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,866	7,646	-	-	-	-	0.0%	
	Total Salaries and Benefits	378,224	452,491	511,049	523,513	631,067	120,018	23.5%	
Maintenance and Operations									
5202	Operating Supplies	243	2,507	5,000	5,000	5,000	-	0.0%	
5207	Vehicle and Boat Maintenance	12,801	2,100	11,000	10,000	10,000	(1,000)	-9.1%	
5208	Equipment Maintenance	2,094	8,437	10,500	5,000	5,000	(5,500)	-52.4%	
5210	Professional Services	29,406	3,519	6,000	5,000	5,000	(1,000)	-16.7%	
5231	Tools and Equipment	11,411	32,231	30,395	25,000	25,000	(5,395)	-17.7%	
5235	Membership Dues	175	1,291	2,000	1,500	1,500	(500)	-25.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5237	Subsistence	-	-	-	-	-	-	0.0%	
5601	Uniform	3,459	-	-	-	-	-	0.0%	
5602	Safety Equipment	18,028	24,307	26,000	20,000	20,000	(6,000)	-23.1%	
5603	Employee Training	10,553	18,764	30,000	20,000	20,000	(10,000)	-33.3%	
5604	Public Education	641	920	1,000	500	500	(500)	-50.0%	
	Total Maintenance and Operations	88,812	94,075	121,895	92,000	92,000	(29,895)	-24.5%	
	Total	467,036	546,565	632,944	615,513	723,067	90,123	14.2%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0152 - EMS SERVICES									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	227,503	214,147	300,929	299,624	321,310	20,381	6.8%	
5102	Fringe Benefits	138,631	159,047	165,147	174,528	196,945	31,797	19.3%	
5103	Part-time Wages	21,378	21,598	28,488	29,114	29,726	1,238	4.3%	
5104	Part-time Benefits	2,801	2,736	3,864	3,949	4,032	168	4.3%	
5105	Overtime	33,130	48,940	14,447	14,447	14,447	-	0.0%	
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,932	7,584	-	-	-	-	0.0%	
	Total Salaries and Benefits	432,813	454,932	514,725	523,513	568,310	53,585	10.4%	
Maintenance and Operations									
5202	Operating Supplies	24,135	31,207	32,760	25,000	25,000	(7,760)	-23.7%	
5210	Professional Services	4,271	676	4,500	3,000	3,000	(1,500)	-33.3%	
5231	Tools and Equipment	5,496	7,626	7,500	5,000	5,000	(2,500)	-33.3%	
5235	Membership Dues	50	139	250	250	250	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5237	Subsistence	258	-	-	-	-	-	0.0%	
5601	Uniform	117	-	-	-	-	-	0.0%	
5602	Safety Equipment	623	1,696	3,000	2,500	2,500	(500)	-16.7%	
5603	Employee Training	7,894	15,147	19,360	7,500	8,000	(11,360)	-58.7%	
5604	Public Education	129	693	1,000	500	500	(500)	-50.0%	
	Total Maintenance and Operations	42,972	57,184	68,370	43,750	44,250	(24,120)	-35.3%	
	Total	475,785	512,117	583,095	567,263	612,560	29,465	5.1%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
POLICE COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,825,313	1,845,133	2,109,135	2,157,844	2,189,080	79,945	3.8%
5102	Fringe Benefits	1,180,105	1,147,957	1,060,979	1,113,732	1,251,811	190,832	18.0%
5103	Part-time Wages	22,371	32,090	0	-	-	(0)	-100.0%
5104	Part-time Benefits	2,624	23,362	0	-	-	(0)	-100.0%
5105	Overtime	453,060	407,818	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	720	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	60,598	64,948	-	-	-	-	0.0%
	Total Salaries and Benefits	3,544,792	3,522,932	3,434,958	3,536,420	3,705,734	270,776	7.9%
Maintenance and Operations								
5201	Office Supplies	4,448	5,113	7,750	6,700	6,800	(950)	-12.3%
5202	Operating Supplies	14,197	12,594	20,500	19,000	19,000	(1,500)	-7.3%
5203	Fuel and Lube	68,913	77,632	55,700	57,000	58,500	2,800	5.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	20,698	21,493	21,000	17,500	18,000	(3,000)	-14.3%
5207	Vehicle and Boat Maintenance	4,662	6,636	6,500	6,500	7,500	1,000	15.4%
5208	Equipment Maintenance	126	2,838	7,750	5,250	5,750	(2,000)	-25.8%
5209	Building & Grounds Maintenance	8,620	7,076	14,000	13,500	14,250	250	1.8%
5210	Professional Services	323,611	290,488	346,000	390,500	393,000	47,000	13.6%
5214	Rents & Leases	20,986	17,351	17,285	16,000	16,500	(785)	-4.5%
5215	Communications	66,908	78,889	65,600	65,400	70,400	4,800	7.3%
5216	Freight and Postage	2,289	1,876	2,650	2,150	2,850	200	7.5%
5217	Electricity	56,523	61,617	60,768	67,779	74,557	13,789	22.7%
5218	Water	1,871	2,162	2,048	2,379	2,616	568	27.7%
5219	Sewer	1,926	2,248	1,922	2,473	2,720	798	41.5%
5220	Refuse and Disposal	1,181	1,165	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	8,061	9,862	10,737	11,810	12,991	2,255	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	95,890	83,489	137,671	138,480	152,328	14,657	10.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	44,700	43,998	40,000	48,000	68,500	28,500	71.3%
5233	Computer Related Items	1,933	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,848	2,445	1,650	1,650	1,650	-	0.0%
5236	Transportation	8,862	1,512	-	300	300	300	0.0%
5237	Subsistence	1,608	1,972	-	300	300	300	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5250	Camera Area Network	-	-	-	12,000	12,000	12,000	0.0%
5601	Uniform	18,572	22,130	21,000	19,000	19,000	(2,000)	-9.5%
5603	Employee Training	51,169	58,793	63,750	60,350	61,000	(2,750)	-4.3%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
	Total Maintenance and Operations	896,814	883,937	981,983	1,045,601	1,106,991	125,009	12.7%
Transfers								
5990	Transfers To	-	-	-	-	-	-	0.0%
	Total Transfers	-	-	-	-	-	-	0.0%
	Total	4,441,606	4,406,869	4,416,940	4,582,022	4,812,725	395,785	9.0%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0160 - POLICE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	114,985	119,144	134,259	134,529	115,793	(18,466)	-13.8%
5102	Fringe Benefits	36,579	36,289	45,812	35,471	60,194	14,382	31.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,281	4,057	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,199	3,552	-	-	-	-	0.0%
	Total Salaries and Benefits	160,044	163,042	182,327	172,256	178,243	(4,084)	-2.2%
Maintenance and Operations								
5201	Office Supplies	2,656	1,650	1,000	1,700	1,800	800	80.0%
5202	Operating Supplies	8,514	6,804	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	59,435	63,378	42,500	46,000	47,000	4,500	10.6%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	1,689	5,702	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,697	5,386	5,000	5,000	6,000	1,000	20.0%
5208	Equipment Maintenance	126	2,338	6,000	3,500	4,000	(2,000)	-33.3%
5209	Building & Grounds Maintenance	3,829	3,916	6,000	5,500	6,250	250	4.2%
5210	Professional Services	14,803	17,328	16,000	16,000	18,000	2,000	12.5%
5214	Rents & Leases	15,052	13,189	10,285	10,000	10,500	215	2.1%
5215	Communications	64,100	78,792	65,000	65,000	70,000	5,000	7.7%
5216	Freight and Postage	726	477	350	350	1,050	700	200.0%
5217	Electricity	39,551	39,253	36,414	43,179	47,496	11,083	30.4%
5218	Water	993	1,218	1,138	1,340	1,473	335	29.4%
5219	Sewer	1,016	1,266	1,087	1,392	1,531	445	40.9%
5220	Refuse and Disposal	880	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	6,482	7,763	8,451	9,297	10,226	1,775	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	21,602	24,346	42,023	44,153	48,568	6,545	15.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	22,348	18,619	17,000	17,000	37,500	20,500	120.6%
5233	Computer Related Items	1,677	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,338	2,178	1,400	1,400	1,400	-	0.0%
5236	Transportation	7,083	1,339	-	-	-	-	0.0%
5237	Subsistence	1,402	1,972	-	-	-	-	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5601	Uniform	8,433	9,237	8,000	8,000	8,000	-	0.0%
5603	Employee Training	47,262	56,639	45,600	45,600	46,000	400	0.9%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
	Total Maintenance and Operations	401,906	434,210	399,349	414,389	461,673	62,325	15.6%
	Total	561,950	597,252	581,676	586,646	639,916	58,241	10.0%

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0161 - DISPATCH									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	355,330	372,869	407,474	421,507	439,074	31,600	7.8%	
5102	Fringe Benefits	240,169	240,788	218,947	236,382	265,594	46,647	21.3%	
5103	Part-time Wages	-	1,266	-	-	-	-	0.0%	
5104	Part-time Benefits	-	100	-	-	-	-	0.0%	
5105	Overtime	59,028	41,525	42,446	42,446	42,446	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%	
5112	PERS Relief	11,021	11,946	-	-	-	-	0.0%	
	Total Salaries and Benefits	665,548	669,235	668,867	700,335	747,114	78,247	11.7%	
Maintenance and Operations									
5201	Office Supplies	1,694	3,156	5,250	4,000	4,000	(1,250)	-23.8%	
5202	Operating Supplies	151	191	2,500	2,000	2,000	(500)	-20.0%	
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	270	8,779	14,000	15,000	15,000	1,000	7.1%	
5214	Rents & Leases	5,934	4,162	7,000	6,000	6,000	(1,000)	-14.3%	
5215	Communications	2,698	-	-	-	-	-	0.0%	
5216	Freight and Postage	1,298	1,099	2,000	1,500	1,500	(500)	-25.0%	
5231	Tools and Equipment	3,563	6,394	7,000	7,000	7,000	-	0.0%	
5233	Computer Related Items	256	-	-	-	-	-	0.0%	
5235	Membership Dues	510	267	250	250	250	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5237	Subsistence	-	-	-	-	-	-	0.0%	
5250	Camera Area Network	-	-	-	-	6,000	6,000	0.0%	
5601	Uniform	2,403	4,360	3,000	2,500	2,500	(500)	-16.7%	
5603	Employee Training	3,908	2,154	11,750	11,750	12,000	250	2.1%	
	Total Maintenance and Operations	22,685	30,562	52,750	50,000	56,250	3,500	6.6%	
	Total	688,233	699,797	721,617	750,335	803,364	81,747	11.3%	

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0162 - INVESTIGATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	123,291	122,601	126,439	130,790	135,187	8,748	6.9%	
5102	Fringe Benefits	75,951	75,588	61,729	65,850	72,316	10,587	17.2%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	38,920	36,655	17,332	17,332	17,332	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,314	4,591	-	-	-	-	0.0%	
	Total Salaries and Benefits	242,477	239,436	205,500	213,972	224,835	19,335	9.4%	
Maintenance and Operations									
5202	Operating Supplies	1,279	1,600	6,000	5,500	5,500	(500)	-8.3%	
5210	Professional Services	21,002	17,727	14,000	11,500	11,500	(2,500)	-17.9%	
5215	Communications	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	8,206	7,253	8,000	16,000	16,000	8,000	100.0%	
5236	Transportation	1,779	173	-	300	300	300	0.0%	
5237	Subsistence	206	-	-	300	300	300	0.0%	
	Total Maintenance and Operations	32,472	26,752	28,000	33,600	33,600	5,600	20.0%	
	Total	274,949	266,188	233,500	247,572	258,435	24,935	10.7%	

City of Homer
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FUND 100 - GENERAL FUND									
DEPT 0163 - PATROL									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	912,241	880,702	1,016,762	1,041,582	1,075,906	59,144	5.8%	
5102	Fringe Benefits	591,417	571,124	507,215	536,878	589,285	82,070	16.2%	
5103	Part-time Wages	11,416	-	-	-	-	-	0.0%	
5104	Part-time Benefits	1,356	-	-	-	-	-	0.0%	
5105	Overtime	267,421	251,929	154,880	154,880	154,880	-	0.0%	
5107	Part-time Overtime	720	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	31,376	32,651	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,815,946	1,736,406	1,678,857	1,733,339	1,820,071	141,214	8.4%	
Maintenance and Operations									
5202	Operating Supplies	-	63	-	-	-	-	0.0%	
5210	Professional Services	-	-	-	-	-	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5601	Uniform	5,847	7,460	7,500	6,500	6,500	(1,000)	-13.3%	
5603	Employee Training	-	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	5,847	7,523	7,500	6,500	6,500	(1,000)	-13.3%	
	Total	1,821,794	1,743,929	1,686,357	1,739,839	1,826,571	140,214	8.3%	

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0164 - JAIL								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	319,466	349,817	424,201	429,436	423,120	(1,081)	-0.3%
5102	Fringe Benefits	235,989	224,167	227,276	239,151	264,421	37,145	16.3%
5103	Part-time Wages	10,955	30,824	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,269	23,261	0	-	-	(0)	-100.0%
5105	Overtime	82,410	73,652	47,931	47,931	47,931	-	0.0%
5107	Part-time Overtime	-	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,689	12,208	-	-	-	-	0.0%
	Total Salaries and Benefits	660,777	714,813	699,407	716,518	735,471	36,064	5.2%
Maintenance and Operations								
5201	Office Supplies	98	307	1,500	1,000	1,000	(500)	-33.3%
5202	Operating Supplies	4,253	3,935	3,500	3,000	3,000	(500)	-14.3%
5203	Fuel and Lube	1,650	2,232	2,000	2,000	2,000	-	0.0%
5206	Food and Staples	19,008	15,791	20,000	16,500	17,000	(3,000)	-15.0%
5207	Vehicle and Boat Maintenance	965	1,250	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	500	750	750	750	-	0.0%
5209	Building & Grounds Maintenance	4,792	3,161	5,000	5,000	5,000	-	0.0%
5210	Professional Services	3,849	6,654	2,000	8,000	8,500	6,500	325.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	265	300	300	300	300	-	0.0%
5217	Electricity	8,583	13,223	15,225	14,545	16,000	774	5.1%
5218	Water	248	304	285	335	368	84	29.4%
5219	Sewer	254	316	272	348	383	111	41.0%
5223	Liability Insurance	73,956	58,362	93,911	92,584	101,843	7,932	8.4%
5231	Tools and Equipment	10,582	11,732	8,000	8,000	8,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5250	Camera Area Network	-	-	-	12,000	6,000	6,000	0.0%
5601	Uniform	1,889	1,074	2,500	2,000	2,000	(500)	-20.0%
5603	Employee Training	-	-	6,400	3,000	3,000	(3,400)	-53.1%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
	Total Maintenance and Operations	130,392	119,143	163,142	170,863	176,644	13,502	8.3%
	Total	791,168	833,957	862,549	887,381	912,115	49,566	5.7%

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
PUBLIC WORKS COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	877,266	993,072	1,144,350	1,177,996	1,233,544	89,193	7.8%
5102	Fringe Benefits	604,182	632,155	639,524	682,054	764,091	124,566	19.5%
5103	Part-time Wages	138,706	87,168	75,612	78,988	80,647	5,035	6.7%
5104	Part-time Benefits	16,741	10,501	25,269	9,614	9,816	(15,454)	-61.2%
5105	Overtime	49,016	53,045	51,202	61,376	62,727	11,525	22.5%
5107	Part-time Overtime	3,945	2,036	4,466	3,888	3,888	(579)	-13.0%
5108	Unemployment Benefits	652	816	-	-	-	-	0.0%
5112	PERS Relief	24,636	30,157	-	-	-	-	0.0%
Total Salaries and Benefits		1,715,145	1,808,949	1,940,424	2,013,916	2,154,712	214,288	11.0%
Maintenance and Operations								
5201	Office Supplies	3,754	2,965	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	233,220	282,034	300,000	308,700	308,700	8,700	2.9%
5203	Fuel and Lube	179,924	144,417	132,000	159,000	159,000	27,000	20.5%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5207	Vehicle and Boat Maintenance	209,347	197,269	275,000	275,000	275,000	-	0.0%
5208	Equipment Maintenance	7,813	9,668	15,000	15,400	15,400	400	2.7%
5209	Building & Grounds Maintenance	46,623	43,362	60,607	60,607	60,607	-	0.0%
5210	Professional Services	235,188	207,143	229,500	225,500	225,500	(4,000)	-1.7%
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%
5214	Rents & Leases	5,946	34,481	95,000	84,000	84,000	(11,000)	-11.6%
5215	Communications	14,393	16,184	20,640	20,640	20,640	-	0.0%
5216	Freight and Postage	871	(6)	1,000	1,000	1,000	-	0.0%
5217	Electricity	80,977	99,055	96,713	92,504	98,235	1,522	1.6%
5218	Water	10,064	12,211	12,765	13,433	14,776	2,011	15.8%
5219	Sewer	13,560	17,552	21,317	19,307	21,237	(80)	-0.4%
5220	Refuse and Disposal	4,337	6,869	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	7,086	9,266	10,095	11,104	12,215	2,120	21.0%
5222	Auto Insurance	14,518	15,988	14,885	15,581	17,140	2,255	15.2%
5223	Liability Insurance	12,004	16,258	18,856	18,916	20,807	1,951	10.3%
5227	Advertising	2,117	1,622	3,250	3,250	3,250	-	0.0%
5231	Tools and Equipment	33,054	25,156	31,350	34,450	34,450	3,100	9.9%
5233	Computer Related Items	2,077	2,100	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,263	352	1,400	1,400	1,400	-	0.0%
5236	Transportation	140	3,631	-	1,000	1,000	1,000	0.0%
5237	Subsistence	320	285	-	300	300	300	0.0%
5238	Printing and Binding	778	695	750	750	750	-	0.0%
5244	Snow Removal	15,625	10,463	-	10,000	10,000	10,000	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	4,366	-	-	-	-	-	0.0%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%
5601	Uniform	9,225	4,432	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	6,689	8,485	10,950	10,950	10,950	-	0.0%
5603	Employee Training	9,101	15,153	23,700	20,000	20,000	(3,700)	-15.6%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	4,305	15,732	3,800	15,000	15,000	11,200	294.7%
5635	Software	22	205	-	5,000	5,000	5,000	0.0%
5815	Parks & Recreation Board	189	-	-	-	-	-	0.0%
Total Maintenance and Operations		1,441,854	1,419,394	1,722,577	1,768,792	1,782,356	59,780	3.5%
Transfers								
5990	Transfers To	-	-	-	71,380	146,466	146,466	0.0%
Total Transfers		-	-	-	71,380	146,466	146,466	0.0%
Total		3,156,999	3,228,343	3,663,001	3,854,088	4,083,534	420,533	11.5%

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

City of Homer
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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	611,373	679,114	757,671	776,622	828,708	71,038	9.4%	
5102	Fringe Benefits	391,189	431,416	415,051	441,396	501,635	86,584	20.9%	
5103	Part-time Wages	18,937	-	4,447	4,544	4,640	193	4.3%	
5104	Part-time Benefits	2,036	-	506	571	583	77	15.3%	
5105	Overtime	31,469	41,047	47,187	51,040	47,187	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	17,448	20,767	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,072,453	1,172,343	1,224,861	1,274,173	1,382,754	157,893	12.9%	
Maintenance and Operations									
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%	
5202	Operating Supplies	164,158	32,679	212,850	122,850	122,850	(90,000)	-42.3%	
5203	Fuel and Lube	36,173	39,372	30,600	30,600	30,600	-	0.0%	
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%	
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%	
5208	Equipment Maintenance	33,201	40,773	46,550	46,550	46,550	-	0.0%	
5209	Building & Grounds Maintenance	7,786	5,022	7,700	7,700	7,700	-	0.0%	
5210	Professional Services	54,650	49,829	65,500	75,500	80,500	15,000	22.9%	
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%	
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%	
5215	Communications	16,657	20,823	9,000	9,000	9,000	-	0.0%	
5216	Freight and Postage	450	187	6,500	6,500	6,500	-	0.0%	
5217	Electricity	224,992	249,410	249,291	274,351	301,786	52,495	21.1%	
5221	Property Insurance	11,263	13,386	14,582	16,040	17,644	3,062	21.0%	
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%	
5223	Liability Insurance	2,649	4,853	11,080	11,115	12,226	1,147	10.3%	
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%	
5227	Advertising	1,505	-	1,000	1,000	1,000	-	0.0%	
5231	Tools and Equipment	7,588	6,648	9,400	9,400	9,400	-	0.0%	
5233	Computer Related Items	678	410	750	750	750	-	0.0%	
5234	Record and Permits	200	-	250	250	250	-	0.0%	
5235	Membership Dues	976	925	1,000	1,000	1,000	-	0.0%	
5236	Transportation	680	-	-	-	-	-	0.0%	
5237	Subsistence	945	-	-	-	-	-	0.0%	
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%	
5252	Credit Card Expenses	17,436	14,042	25,000	25,000	25,000	-	0.0%	
5602	Safety Equipment	2,702	589	1,553	1,550	1,450	(103)	-6.6%	
5603	Employee Training	4,637	11,791	13,150	13,150	13,150	-	0.0%	
5606	Bad Debt Expenses	8,821	3,054	12,000	12,000	12,000	-	0.0%	
5608	Debt Repayment - Interest	1,639	4,353	-	-	-	-	0.0%	
	Total Maintenance and Operations	803,274	698,969	928,324	917,424	985,226	56,902	6.1%	
Transfers									
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%	
5241	GF Admin Fees	-	-	-	-	-	-	0.0%	
5990	Transfers To	376,780	364,468	335,754	317,680	481,406	145,652	43.4%	
	Total Transfers	440,515	371,882	341,365	330,516	488,586	147,221	43.1%	
	Total	2,316,242	2,243,194	2,494,551	2,522,112	2,856,566	362,015	14.5%	

City of Homer
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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									
	Transfer to Water CARMA	358,804	346,558	325,376	312,534	476,094	150,718	46.3%	
	Transfer to Reserves for Energy Project Repay	12,398	12,398	4,919	-	-	(4,919)	-100.0%	
	Transfer to Revolving Energy Fund	469	469	188	-	-	(188)	-100.0%	
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	-	0.0%	
	Transfer to Health Insurance Fund	109	43	271	145	312	41	15.0%	
5990	Total Transfers	376,780	364,468	335,754	317,680	481,406	145,652	43.4%	
Other									
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%	
5241	GF Admin Fees	-	-	-	-	-	-	0.0%	
	Total Other	63,736	7,414	5,611	12,836	7,180	1,568	28.0%	
	Total	674,474	681,589	692,342	695,480	891,279	198,937	28.7%	

City of Homer
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FUND 200 - UTILITY FUND									
DEPT 0401 - WATER TREATMENT PLANT									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	183,823	205,211	226,972	228,027	239,102	12,131	5.3%	
5102	Fringe Benefits	120,137	130,012	121,173	127,361	142,555	21,382	17.6%	
5103	Part-time Wages	293	-	445	454	464	19	4.3%	
5104	Part-time Benefits	36	-	51	57	58	8	15.3%	
5105	Overtime	18,734	26,845	21,000	24,853	21,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,387	6,690	-	-	-	-	0.0%	
	Total Salaries and Benefits	328,411	368,756	369,640	380,753	403,180	33,540	9.1%	
Maintenance and Operations									
5202	Operating Supplies	5,628	3,679	10,000	10,000	10,000	-	0.0%	
5203	Fuel and Lube	34,061	37,971	30,000	30,000	30,000	-	0.0%	
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%	
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%	
5208	Equipment Maintenance	19,450	25,530	25,000	25,000	25,000	-	0.0%	
5209	Building & Grounds Maintenance	4,019	3,541	3,000	3,000	3,000	-	0.0%	
5210	Professional Services	11,615	17,818	30,000	30,000	30,000	-	0.0%	
5215	Communications	-	-	-	-	-	-	0.0%	
5217	Electricity	101,184	97,041	106,014	106,745	117,419	11,405	10.8%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	-	-	-	900	900	900	0.0%	
5602	Safety Equipment	-	-	-	1,100	1,000	1,000	0.0%	
5603	Employee Training	2,095	2,223	2,500	2,500	2,500	-	0.0%	
	Total Maintenance and Operations	344,299	322,882	357,014	399,745	440,319	83,305	23.3%	
	Total	672,710	691,638	726,654	780,498	843,499	116,845	16.1%	

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

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FUND 200 - UTILITY FUND									
DEPT 0403 - PUMP STATION									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	14,952	17,149	17,805	17,784	18,764	960	5.4%	
5102	Fringe Benefits	9,762	10,606	9,930	10,477	11,807	1,877	18.9%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	60	92	600	600	600	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	399	497	-	-	-	-	0.0%	
	Total Salaries and Benefits	25,173	28,344	28,335	28,861	31,171	2,837	10.0%	
Maintenance and Operations									
5202	Operating Supplies	118	96	500	500	500	-	0.0%	
5203	Fuel and Lube	2,112	1,401	600	600	600	-	0.0%	
5208	Equipment Maintenance	6,964	8,824	12,000	12,000	12,000	-	0.0%	
5209	Building & Grounds Maintenance	1,724	732	2,000	2,000	2,000	-	0.0%	
5217	Electricity	62,042	74,229	79,859	81,652	89,818	9,959	12.5%	
5231	Tools and Equipment	475	172	500	500	500	-	0.0%	
	Total Maintenance and Operations	73,434	85,454	95,459	97,252	105,418	9,959	10.4%	
	Total	98,608	113,798	123,793	126,114	136,589	12,796	10.3%	

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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
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FUND 200 - UTILITY FUND									
DEPT 0405 - WATER RESERVOIR									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget	Budget	
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	3,737	5,384	5,835	6,046	6,398	563	9.7%	
5102	Fringe Benefits	3,153	3,758	3,557	3,849	4,368	811	22.8%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	4	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	100	155	-	-	-	-	0.0%	
	Total Salaries and Benefits	6,994	9,297	9,391	9,895	10,765	1,374	14.6%	
Maintenance and Operations									
5202	Operating Supplies	547	76	600	600	600	-	0.0%	
5208	Equipment Maintenance	1,304	2,201	1,800	1,800	1,800	-	0.0%	
5209	Building & Grounds Maintenance	1,043	213	1,200	1,200	1,200	-	0.0%	
5210	Professional Services	10,110	6,005	5,000	15,000	20,000	15,000	300.0%	
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%	
	Total Maintenance and Operations	14,204	9,694	9,800	19,800	24,800	15,000	153.1%	
	Total	21,198	18,992	19,191	29,695	35,565	16,374	85.3%	

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

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FUND 200 - UTILITY FUND									
DEPT 0407 - WATER HYDRANTS									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	6,498	9,318	9,000	9,000	9,000	-	0.0%	
5208	Equipment Maintenance	-	882	-	400	400	400	0.0%	
5210	Professional Services	100	342	2,500	2,500	2,500	-	0.0%	
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%	
	Total Maintenance and Operations	13,950	15,618	18,000	18,400	18,400	400	2.2%	
	Total	13,950	15,618	18,000	18,400	18,400	400	2.2%	

City of Homer
FY26/27 Operating Budget

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

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0504 - COLLECTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	132,112	136,575	160,124	165,669	175,065	14,941	9.3%	
5102	Fringe Benefits	86,017	88,798	88,370	94,619	106,472	18,102	20.5%	
5103	Part-time Wages	585	-	889	909	928	39	4.3%	
5104	Part-time Benefits	71	-	101	114	117	15	15.3%	
5105	Overtime	1,881	5,403	5,000	5,000	5,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,564	4,093	-	-	-	-	0.0%	
	Total Salaries and Benefits	224,230	234,868	254,485	266,311	287,582	33,097	13.0%	
Maintenance and Operations									
5202	Operating Supplies	134,668	7,882	25,000	25,000	25,000	-	0.0%	
5208	Equipment Maintenance	1,810	229	2,000	2,000	2,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	38,502	4,679	95,000	40,000	40,000	(55,000)	-57.9%	
5214	Rents & Leases	-	-	-	-	-	-	0.0%	
5217	Electricity	-	-	-	-	-	-	0.0%	
5227	Advertising	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	1,602	2,101	1,600	1,600	1,600	-	0.0%	
	Total Maintenance and Operations	176,582	14,890	123,600	68,600	68,600	(55,000)	-44.5%	
	Total	400,812	249,759	378,085	334,911	356,182	(21,903)	-5.8%	

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION							
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	597,344	625,649	500,000	511,000	525,000	25,000	5.0%
	Operating Revenue - Admin	615,344	643,649	518,000	529,000	543,000	25,000	4.8%
4527	PERS Revenue	32,821	40,694	-	-	-	-	0.0%
4634	Port Storage Fees	207,662	172,016	96,164	166,000	170,000	73,836	76.8%
4635	Port Impound Fees	816	2,017	-	1,000	1,000	1,000	0.0%
4705	Business Licenses	20	30	-	-	-	-	0.0%
4801	Interest on Investments	73,468	140,244	-	-	-	-	0.0%
4901	Surplus Property	2,187	-	-	1,000	5,000	5,000	0.0%
4902	Other Revenue	11,189	(0)	-	44,793	44,793	44,793	0.0%
4990	Transfers In	-	-	26,572	-	-	(26,572)	-100.0%
	Non-Operating Revenue - Admin	328,162	355,001	122,736	212,793	220,793	98,057	79.9%
0601	HARBOR							
4245	Waste Oil Disposal	1,079	-	-	-	-	-	0.0%
4249	Oil Spill Rec	-	-	-	-	-	-	0.0%
4318	Parking Fees	158,725	178,961	225,000	225,000	230,000	5,000	2.2%
4319	Electrical Supplies	1,449	1,014	2,380	1,500	1,500	(880)	-37.0%
4402	Non Moving Fine	100	12,219	8,000	6,000	6,000	(2,000)	-25.0%
4624	Berth Trans Mo	716,742	748,679	720,640	612,544	648,576	(72,064)	-10.0%
4625	Berth Reserved	1,628,043	1,779,007	1,828,236	1,974,495	2,013,984	185,748	10.2%
4626	Berth Trans A	325,749	361,422	332,805	359,430	366,618	33,813	10.2%
4627	Berth Trans S/A	132,878	152,941	156,364	168,873	172,250	15,886	10.2%
4628	Berth Trans Dly	159,413	170,279	154,599	166,967	170,306	15,707	10.2%
4629	Metered Energy	140,575	146,080	89,472	146,080	146,080	56,608	63.3%
4644	Pumping	-	-	-	-	-	-	0.0%
4645	Wooden Grid	4,089	4,912	4,833	5,000	5,000	167	3.5%
4646	Commercial Ramp	49,562	65,949	55,000	55,000	55,000	-	0.0%
4647	Berth Wait List	15,082	13,425	12,623	14,573	14,573	1,950	15.5%
4648	Steel Grid Fees	6,969	2,605	8,000	-	-	(8,000)	-100.0%
4653	L&L Ramp	5,276	-	-	-	-	-	0.0%
4654	Spit Camping	35,018	205,241	110,000	200,000	200,000	90,000	81.8%
4663	Trans Enrg 110 V	34,863	45,349	42,746	42,000	42,000	(746)	-1.7%
4664	Trans Engy 220 V	20,569	29,451	28,744	22,000	22,000	(6,744)	-23.5%
4665	Trans Engy 208 V	204,723	193,837	159,228	160,000	170,000	10,772	6.8%
4666	Comm Ramp Wharf	41,055	67,069	40,000	43,000	45,000	5,000	12.5%
	Operating Revenue - Harbor	3,681,959	4,178,439	3,978,670	4,202,462	4,308,887	330,217	8.3%
4802	Penalty Income	7,797	14,884	6,500	6,500	6,500	-	0.0%
4902	Other Revenue	66,923	67,272	60,167	61,000	61,000	833	1.4%
	Non-Operating Revenue - Harbor	74,720	82,156	66,667	67,500	67,500	833	1.2%
0602	PIONEER DOCK							
4631	USCG Leases	38,976	40,495	30,796	35,000	35,000	4,204	13.6%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	198,654	193,311	214,809	265,663	265,663	50,854	23.7%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	9,291	6,908	10,500	9,000	9,000	(1,500)	-14.3%
4642	PD Docking	39,991	45,052	46,000	42,000	42,000	(4,000)	-8.7%
	Operating Revenue - Pioneer Dock	286,911	285,767	302,106	351,663	351,663	49,557	16.4%

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

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,200,096	1,379,157	1,552,986	1,559,044	1,619,104	66,118	4.3%
5102	Fringe Benefits	197,813	884,305	873,798	892,548	1,010,727	136,929	15.7%
5103	Part-time Wages	171,551	122,103	184,933	229,894	234,691	49,757	26.9%
5104	Part-time Benefits	19,895	14,232	23,173	44,115	48,613	25,440	109.8%
5105	Overtime	29,798	29,580	39,439	42,416	43,351	3,913	9.9%
5107	Part-time Overtime	164	460	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	-	4,932	-	-	-	-	0.0%
5112	PERS Relief	32,821	40,694	-	-	-	-	0.0%
Total Salaries and Benefits		1,652,138	2,475,462	2,678,207	2,771,895	2,960,365	282,157	10.5%
Maintenance and Operations								
5201	Office Supplies	6,257	4,040	4,700	5,500	5,500	800	17.0%
5202	Operating Supplies	21,809	26,337	26,000	35,000	35,000	9,000	34.6%
5203	Fuel and Lube	43,534	49,017	36,300	38,300	39,300	3,000	8.3%
5204	Chemicals	-	4,408	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	18,002	33,396	25,000	30,000	30,000	5,000	20.0%
5208	Equipment Maintenance	69,361	62,505	77,000	107,000	107,000	30,000	39.0%
5209	Building & Grounds Maintenance	56,517	40,523	67,000	99,500	95,500	28,500	42.5%
5210	Professional Services	51,240	19,760	36,500	42,500	42,500	6,000	16.4%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	18,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5217	Electricity	649,413	654,842	803,495	720,326	750,559	(52,936)	-6.6%
5218	Water	85,913	138,976	91,528	174,873	179,459	87,930	96.1%
5219	Sewer	11,977	12,383	15,919	16,621	12,233	(3,686)	-23.2%
5220	Refuse and Disposal	52,883	52,288	63,300	68,300	68,300	5,000	7.9%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5226	Testing and Analysis	-	4,073	7,000	7,000	7,000	-	0.0%
5227	Advertising	4,345	6,888	7,000	7,000	7,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	17,252	5,214	18,700	26,500	19,500	800	4.3%
5234	Record and Permits	-	-	4,000	4,000	4,000	-	0.0%
5235	Membership Dues	7,435	6,085	7,000	8,500	8,500	1,500	21.4%
5236	Transportation	12,464	2,201	4,000	4,000	4,000	-	0.0%
5237	Subsistence	8,765	663	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	282	3,500	3,000	3,000	(500)	-14.3%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5249	Oil Spill Response	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	7,094	2,423	18,000	25,000	25,000	7,000	38.9%
5252	Credit Card Expenses	101,699	132,100	129,000	138,000	138,000	9,000	7.0%
5256	Waste Oil Disposal	18,691	39,136	45,000	35,000	35,000	(10,000)	-22.2%
5258	Float and Ramp Repairs	43,986	15,624	25,000	35,000	35,000	10,000	40.0%
5287	Animal Control Building Maintenance	1,010	-	2,100	2,100	2,100	-	0.0%
5601	Uniform	5,986	11,574	11,500	9,500	9,500	(2,000)	-17.4%
5602	Safety Equipment	5,880	7,360	15,000	15,000	15,000	-	0.0%
5603	Employee Training	5,681	32,999	41,000	50,500	50,500	9,500	23.2%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
5635	Software	134	3,200	4,000	9,000	8,000	4,000	100.0%
5637	Diving Services	16,045	30,945	8,500	27,000	27,000	18,500	217.6%
5638	Signage Parking Delineation	18,065	37,294	31,000	25,000	25,000	(6,000)	-19.4%
Total Maintenance and Operations		1,610,323	1,808,581	2,100,713	2,339,294	2,380,122	279,409	13.3%
Transfers								
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	1,353,072	1,203,680	1,069,064	1,116,785	1,069,907	843	0.1%
Total Transfers		1,410,478	1,277,547	1,118,577	1,176,634	1,117,763	(813)	-0.1%
Total		4,672,940	5,561,589	5,897,497	6,287,824	6,458,249	560,753	9.5%

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0600 - ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	211,178	353,285	367,344	318,737	395,076	27,732	7.5%
5102	Fringe Benefits	35,095	200,087	194,664	170,421	227,545	32,881	16.9%
5103	Part-time Wages	7,055	4,779	11,988	51,649	54,228	42,241	352.4%
5104	Part-time Benefits	566	387	1,444	22,647	26,878	25,434	1761.6%
5105	Overtime	2,199	4,453	5,845	5,845	6,780	935	16.0%
5107	Part-time Overtime	69	85	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,946	-	-	-	-	0.0%
5112	PERS Relief	5,784	10,396	-	-	-	-	0.0%
	Total Salaries and Benefits	261,946	575,417	581,284	569,298	710,508	129,224	22.2%
Maintenance and Operations								
5201	Office Supplies	3,390	2,048	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	960	3,049	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	32	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	4,216	10,000	15,000	10,000	-	0.0%
5210	Professional Services	18,241	1,333	5,000	5,000	5,000	-	0.0%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	18,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5227	Advertising	3,470	6,637	6,000	6,000	6,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	174	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	4,255	3,175	3,500	3,500	3,500	-	0.0%
5236	Transportation	7,494	1,504	4,000	4,000	4,000	-	0.0%
5237	Subsistence	4,418	60	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	-	3,000	3,000	3,000	-	0.0%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5252	Credit Card Expenses	96,395	126,018	125,000	130,000	130,000	5,000	4.0%
5258	Float and Ramp Repairs	-	-	-	-	-	-	0.0%
5603	Employee Training	2,055	8,076	14,500	22,500	22,500	8,000	55.2%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5608	Debt Repayment - Interest	-	-	-	-	-	-	0.0%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5635	Software	134	3,200	4,000	9,000	8,000	4,000	100.0%
	Total Maintenance and Operations	409,903	531,390	646,669	769,773	785,171	138,501	21.4%
Transfers								
	Transfer to Port Reserves	-	298,588	158,491	298,287	233,430	74,939	47.3%
	Transfer to Port Fleet Reserves	30,000	30,000	30,000	70,000	70,000	-	0.0%
	Transfer to Reserves for Match Funding	993,675	500,000	500,000	500,000	500,000	-	0.0%
	Transfer to Bond Fund	300,000	375,000	380,000	248,130	265,687	(114,313)	-30.1%
	Transfer to Health Insurance Fund	212	92	573	368	790	217	37.9%
5990	Total Transfers	1,323,887	1,203,680	1,069,064	1,116,785	1,069,907	843	0.1%
Others								
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Others	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
	Total	2,053,143	2,384,353	2,346,530	2,515,706	2,613,442	266,911	11.4%

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0601 - HARBOR								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	445,886	476,097	461,218	479,987	496,591	35,373	7.7%
5102	Fringe Benefits	71,622	263,009	257,266	268,801	298,193	40,926	15.9%
5103	Part-time Wages	96,470	90,650	120,416	35,774	36,525	(83,891)	-69.7%
5104	Part-time Benefits	11,318	10,689	14,503	4,309	4,399	(10,104)	-69.7%
5105	Overtime	17,732	18,640	18,123	20,248	20,248	2,125	11.7%
5107	Part-time Overtime	64	311	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	1,145	-	-	-	-	0.0%
5112	PERS Relief	12,331	14,262	-	-	-	-	0.0%
	Total Salaries and Benefits	655,423	874,803	873,226	810,818	857,656	(15,570)	-1.8%
Maintenance and Operations								
5201	Office Supplies	848	844	600	910	910	310	51.7%
5202	Operating Supplies	8,027	8,411	7,500	6,375	6,375	(1,125)	-15.0%
5203	Fuel and Lube	22,013	26,418	17,000	14,450	14,450	(2,550)	-15.0%
5204	Chemicals	-	4,408	3,000	-	-	(3,000)	-100.0%
5207	Vehicle and Boat Maintenance	4,607	6,085	5,000	4,250	4,250	(750)	-15.0%
5208	Equipment Maintenance	135	940	2,000	1,850	1,850	(150)	-7.5%
5209	Building & Grounds Maintenance	9,640	20,242	7,500	6,250	6,250	(1,250)	-16.7%
5210	Professional Services	3,850	6,562	2,500	8,125	8,125	5,625	225.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	438,210	416,996	557,757	420,695	424,765	(132,993)	-23.8%
5218	Water	41,982	78,536	50,729	97,390	95,327	44,598	87.9%
5219	Sewer	7,175	7,913	9,936	9,204	4,325	(5,611)	-56.5%
5220	Refuse and Disposal	51,514	52,288	60,000	59,000	59,000	(1,000)	-1.7%
5227	Advertising	875	251	1,000	850	850	(150)	-15.0%
5231	Tools and Equipment	7,279	3,034	4,000	10,700	3,700	(300)	-7.5%
5235	Membership Dues	140	400	500	925	925	425	85.0%
5236	Transportation	2,554	130	-	-	-	-	0.0%
5237	Subsistence	3,232	257	-	-	-	-	0.0%
5238	Printing and Binding	-	282	500	-	-	(500)	-100.0%
5249	Oil Spill Response	-	-	1,000	850	850	(150)	-15.0%
5287	Electrical Supplies	1,010	-	2,100	1,785	1,785	(315)	-15.0%
5601	Uniform	5,014	7,581	5,000	3,200	3,200	(1,800)	-36.0%
5602	Safety Equipment	2,966	4,281	5,000	4,250	4,250	(750)	-15.0%
5603	Employee Training	476	12,167	12,000	11,700	11,700	(300)	-2.5%
5638	Signage Parking Delineation	18,065	37,294	31,000	9,500	9,500	(21,500)	-69.4%
	Total Maintenance and Operations	629,612	695,317	785,622	672,259	662,386	(123,236)	-15.7%
	Total	1,285,036	1,570,121	1,658,848	1,483,077	1,520,042	(138,806)	-8.4%

City of Homer
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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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	47,627	35,321	31,683	38,311	39,587	7,904	24.9%
5102	Fringe Benefits	7,163	19,265	17,154	20,917	23,151	5,998	35.0%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,745	1,196	1,734	1,734	1,734	-	0.0%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,313	1,053	-	-	-	-	0.0%
	Total Salaries and Benefits	57,848	56,972	50,571	60,962	64,472	13,902	27.5%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	807	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	125	2,000	2,000	2,000	-	0.0%
5210	Professional Services	1,996	240	2,000	2,000	2,000	-	0.0%
5217	Electricity	18,201	19,928	21,072	21,921	24,113	3,041	14.4%
5218	Water	10,099	12,359	8,977	13,594	14,954	5,976	66.6%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	32,297	33,459	38,549	44,015	47,567	9,018	23.4%
	Total	90,146	90,430	89,120	104,977	112,039	22,919	25.7%

City of Homer
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FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0603 - FISH DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	157,322	162,751	290,087	254,907	228,281	(61,806)	-21.3%	
5102	Fringe Benefits	41,479	190,129	182,068	152,936	158,394	(23,674)	-13.0%	
5103	Part-time Wages	25,289	-	23,793	25,810	24,827	1,034	4.3%	
5104	Part-time Benefits	2,986	-	3,765	3,109	2,990	(775)	-20.6%	
5105	Overtime	2,453	1,699	7,701	7,701	7,701	-	0.0%	
5107	Part-time Overtime	24	-	2,179	2,179	2,179	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,250	4,741	-	-	-	-	0.0%	
	Total Salaries and Benefits	233,803	359,319	509,593	446,641	424,372	(85,221)	-16.7%	
Maintenance and Operations									
5201	Office Supplies	1,840	516	1,000	1,000	1,000	-	0.0%	
5202	Operating Supplies	5,907	5,170	3,000	3,000	3,000	-	0.0%	
5203	Fuel and Lube	4,278	3,768	3,000	5,000	5,000	2,000	66.7%	
5204	Chemicals	-	-	3,000	3,000	3,000	-	0.0%	
5207	Vehicle and Boat Maintenance	725	-	-	-	-	-	0.0%	
5208	Equipment Maintenance	43,847	30,048	50,000	75,000	75,000	25,000	50.0%	
5209	Building & Grounds Maintenance	15,679	(763)	13,000	6,000	6,000	(7,000)	-53.8%	
5210	Professional Services	20,998	8,680	5,000	5,000	5,000	-	0.0%	
5217	Electricity	170,763	193,973	198,610	213,370	234,707	36,097	18.2%	
5218	Water	14,594	34,018	14,782	37,420	41,162	26,381	178.5%	
5219	Sewer	796	399	567	439	483	(84)	-14.9%	
5231	Tools and Equipment	1,057	287	1,500	1,500	1,500	-	0.0%	
5235	Membership Dues	1,130	760	-	1,000	1,000	1,000	0.0%	
5250	Camera Area Network	546	-	4,000	8,000	8,000	4,000	100.0%	
5601	Uniform	597	690	3,000	2,000	2,000	(1,000)	-33.3%	
5602	Safety Equipment	1,849	755	1,000	1,000	1,000	-	0.0%	
5603	Employee Training	356	9,957	6,000	11,000	11,000	5,000	83.3%	
	Total Maintenance and Operations	284,960	288,258	307,460	373,730	398,852	91,393	29.7%	
	Total	518,763	647,577	817,052	820,371	823,225	6,172	0.8%	

City of Homer
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FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0604 - DEEP WATER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between		
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	47,824	40,374	44,780	57,175	58,966	14,185	31.7%	
5102	Fringe Benefits	7,142	25,041	25,040	32,127	35,600	10,560	42.2%	
5103	Part-time Wages	-	94	-	-	-	-	0.0%	
5104	Part-time Benefits	-	14	-	-	-	-	0.0%	
5105	Overtime	1,756	1,361	1,734	2,093	2,093	359	20.7%	
5107	Part-time Overtime	-	28	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	1,319	1,203	-	-	-	-	0.0%	
	Total Salaries and Benefits	58,041	68,115	71,554	91,396	96,659	25,105	35.1%	
Maintenance and Operations									
5202	Operating Supplies	-	-	-	-	-	-	0.0%	
5203	Fuel and Lube	-	318	1,000	1,000	1,000	-	0.0%	
5209	Building & Grounds Maintenance	42	-	1,000	1,000	1,000	-	0.0%	
5210	Professional Services	-	-	2,000	2,000	2,000	-	0.0%	
5217	Electricity	10,656	10,974	12,838	12,072	13,279	441	3.4%	
5218	Water	11,276	5,755	9,608	13,330	13,963	4,355	45.3%	
5219	Sewer	1,003	756	1,156	831	915	(241)	-20.9%	
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%	
5250	Camera Area Network	409	-	4,000	7,000	7,000	3,000	75.0%	
5601	Uniform	-	-	-	-	-	-	0.0%	
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%	
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%	
	Total Maintenance and Operations	23,387	17,803	36,102	39,234	41,157	5,055	14.0%	
	Total	81,427	85,917	107,656	130,630	137,816	30,160	28.0%	

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 -	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									
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	Budget		
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	10,260	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	296	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	10,556	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	-	-	4,000	4,000	4,000	-	0.0%	
5208	Equipment Maintenance	13,919	20,584	14,000	14,000	14,000	-	0.0%	
5209	Building & Grounds Maintenance	-	35	2,500	2,500	2,500	-	0.0%	
5210	Professional Services	-	735	15,000	15,000	15,000	-	0.0%	
5218	Water	6,381	6,399	5,150	7,039	7,743	2,593	50.4%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%	
5235	Membership Dues	1,715	1,715	2,500	2,500	2,500	-	0.0%	
	Total Maintenance and Operations	22,015	29,468	45,150	47,039	47,743	2,593	5.7%	
	Total	22,015	40,024	45,150	47,039	47,743	2,593	5.7%	

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0607 - PARKING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	51,428	53,450	53,450	0.0%
5102	Fringe Benefits	-	-	-	30,271	33,770	33,770	0.0%
5103	Part-time Wages	-	-	-	65,544	66,920	66,920	0.0%
5104	Part-time Benefits	-	-	-	7,894	8,060	8,060	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	155,136	162,200	162,200	0.0%
Maintenance and Operations								
5201	Office Supplies	-	-	-	60	60	60	0.0%
5202	Operating Supplies	-	-	-	750	750	750	0.0%
5203	Fuel and Lube	-	-	-	1,700	1,700	1,700	0.0%
5204	Chemicals	-	-	-	2,000	2,000	2,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	-	-	-	100	100	100	0.0%
5209	Building & Grounds Maintenance	-	-	-	750	750	750	0.0%
5210	Professional Services	-	-	-	250	250	250	0.0%
5217	Electricity	-	-	-	37,000	37,000	37,000	0.0%
5227	Advertising	-	-	-	100	100	100	0.0%
5231	Tools and Equipment	-	-	-	200	200	200	0.0%
5235	Membership Dues	-	-	-	50	50	50	0.0%
5249	Oil Spill Response	-	-	-	100	100	100	0.0%
5287	Electrical Supplies	-	-	-	210	210	210	0.0%
5601	Uniform	-	-	-	300	300	300	0.0%
5602	Safety Equipment	-	-	-	500	500	500	0.0%
5603	Employee Training	-	-	-	300	300	300	0.0%
5638	Signage Parking Delineation	-	-	-	11,625	11,625	11,625	0.0%
	Total Maintenance and Operations	-	-	-	56,495	56,495	56,495	0.0%
	Total	-	-	-	211,631	218,695	218,695	0.0%

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0608 - CAMPING								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26	7/1/26 - 6/30/27	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	31,312	32,441	32,441	0.0%
5102	Fringe Benefits	-	-	-	17,925	19,915	19,915	0.0%
5103	Part-time Wages	-	-	-	38,109	38,909	38,909	0.0%
5104	Part-time Benefits	-	-	-	4,590	4,686	4,686	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	91,935	95,951	95,951	0.0%
Maintenance and Operations								
5201	Office Supplies	-	-	-	30	30	30	0.0%
5202	Operating Supplies	-	-	-	375	375	375	0.0%
5203	Fuel and Lube	-	-	-	850	850	850	0.0%
5204	Chemicals	-	-	-	1,000	1,000	1,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	250	250	250	0.0%
5208	Equipment Maintenance	-	-	-	50	50	50	0.0%
5209	Building & Grounds Maintenance	-	-	-	30,000	30,000	30,000	0.0%
5210	Professional Services	-	-	-	125	125	125	0.0%
5217	Electricity	-	-	-	1,000	1,000	1,000	0.0%
5218	Water	-	-	-	4,000	4,000	4,000	0.0%
5219	Sewer	-	-	-	2,500	2,500	2,500	0.0%
5220	Refuse and Disposal	-	-	-	6,000	6,000	6,000	0.0%
5227	Advertising	-	-	-	50	50	50	0.0%
5231	Tools and Equipment	-	-	-	100	100	100	0.0%
5235	Membership Dues	-	-	-	25	25	25	0.0%
5249	Oil Spill Response	-	-	-	50	50	50	0.0%
5287	Electrical Supplies	-	-	-	105	105	105	0.0%
5601	Uniform	-	-	-	1,500	1,500	1,500	0.0%
5602	Safety Equipment	-	-	-	250	250	250	0.0%
5638	Signage Parking Delineation	-	-	-	3,875	3,875	3,875	0.0%
	Total Maintenance and Operations	-	-	-	52,135	52,135	52,135	0.0%
	Total	-	-	-	144,070	148,086	148,086	0.0%

City of Homer
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:

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>
--	--

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

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

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

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

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

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

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

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

City Manager Recommendation: Approved Denied Amended

Comments: _____

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

Requesting Department Public Works

Date 3/24/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>E 113 1/2-ton 4x4 Pick-up</u> Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: <u>\$60,000</u>	<input type="checkbox"/> Operating Line Item Increase
(FINANCE DEPT WILL COMPLETE)		
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost _____		

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

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

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

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

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

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

Date ##

City Manager Recommendation: Approved Denied Amended

M. Javelle 5/5/26

Comments: _____

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

Requesting Department Public Works

Date 3/24/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Public Works Campus Conceptual Design</u> Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: <u>\$150,000</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.

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

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

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

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

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

Date 3/24/2026

City Manager Recommendation: Approved Denied Amended

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

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

Requesting Department Police

Date 1/13/2026

<input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____	<input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Portable Radio Purchase</u> Fund Name: <u>General Fund</u> Account Name: <u>Tools and Equipment</u> Account # <u>100.0160.5231</u> Estimated Cost: <u>\$19,000</u>
--	--

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

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

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

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

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

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

City Manager Recommendation: Approved Denied Amended
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 *Myacola*
Date 5/5/20

City Manager Recommendation: Approved Denied Amended

Comments:

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

Requesting Department Public Works

Date 3/24/2026

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

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

Request Title FY27 Firehydrant Replacement

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$100,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

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

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

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

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

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

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

Date ##

City Manager Recommendation: Approved Denied Amended



Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST**

FY26 BUDGET

Requesting Department Port and Harbor/ Public Works

Date 1/14/2026

<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 <u>City Pump house/ Sea Tow Rental building</u> <u>Re-shingle roof/ replace windows</u> Fund Name: <u>Port and Gen Fund</u> Account Name: <u>Port Reserves and Water CARMMA</u> Account # <u>456-380 and genfund Water CARMMA</u> Estimated Cost: <u>\$46,500</u>
---	---

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:

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

 AMY WOODRUFF, CITY CLERK

136

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



MEMORANDUM

CC-26-095

Approval of 2027-2032 Capital Improvement Plan/FY2028 Legislative Request Development Schedule

Item Type: Action Memorandum
Prepared For: Mayor and City Council
Date: April 28, 2026
From: Jenny Carroll, Special Projects & Communications Coordinator
Through: Melissa Jacobsen, City Manager

Please see the attached schedule for developing the 2027-2032 Capital Improvement Plan (CIP). The schedule is set up to engage Department heads, advisory commissions, local non-profit organizations and agencies in the process of recommending, updating and prioritizing projects for inclusion in the 2027-2032 CIP.

Afterward, I will compile recommendations into a draft CIP for your consideration at a September 14, 2026 work session and eventual approval at the September 28, 2026 City Council meeting.

The City's CIP is a planning tool that describes proposed capital improvement projects ranked by priority, estimated costs, identifies State and Federal priority projects and helps secure project funding. The Legislative Priorities section of the plan identifies multi-year projects requiring State/Federal/Other agency partnerships.

Recommendation: Approve the schedule proposed for developing the 2027-2032 CIP and FY2028 Legislative Priority Projects.



CITY OF HOMER
 2027-2032 CAPITAL IMPROVEMENT PLANNING PROCESS

**2027-2032 CAPITAL IMPROVEMENT PLAN/ FY 2028 LEGISLATIVE REQUEST
 DEVELOPMENT SCHEDULE**

ACTION	TIMEFRAME
City Council Approval of CIP Schedule	May 11, 2026
Solicit New/Revised Project Information from City Departments, Local Agencies and Non-profits	May 4, 2026
Department Deadline for Input for New Draft	June 5, 2026
Prepare and Distribute Draft CIP to City Advisory Groups for Review and Input:	Meeting Dates:
<p style="text-align: center;">ADA Compliance Committee</p>	June 11, July 9 or Aug 13
<p style="text-align: center;">Planning Commission</p>	July 15 or August 5
<p style="text-align: center;">Economic Development Advisory Commission</p>	August 11
<p style="text-align: center;">Library Advisory Board</p>	June 15, July 21, or August 18
<p style="text-align: center;">Parks, Art, Recreation & Culture Advisory Commission</p>	June 18 or August 20
<p style="text-align: center;">Port & Harbor Advisory Commission</p>	June 24, July 22 or August 26
Administrative Review and Compilation	August 17 – September 5
City Council Worksession to Review Proposed Projects	September 14
Resolution on CIP-Legislative Request	September 28
Administration Forwards Requests for Governor’s Budget	October 2
Distribution of CIP & State Legislative Requests	October 2026 – February 2027
Compilation/Submission of Federal CDS & CPF Requests	February 2027



MEMORANDUM

CC-26-097

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.

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: April 30, 2026
From: Amy Woodruff, City Clerk

BACKGROUND:

Planning Director Foster reviewed proposed amendments to the Planning Commission bylaws with Commissioners at the March 4th, April 1st, and April 15th meetings. The Commissioners discussed potential changes in depth and unanimously approved a final version of the amendments on April 15th.

RECOMMENDATION:

Approve the recommended amendments

ATTACHMENTS:

Memorandum PL26 – 007
Draft of Planning Commission Bylaws



City of Homer

www.cityofhomer-ak.gov

Planning
491 East Pioneer Avenue
Homer, Alaska 99603

Planning@ci.homer.ak.us
(p) 907-235-3106
(f) 907-235-3118

Memorandum PL26 – 007

TO: Homer Advisory Planning Commission
FROM: Ryan Foster, City Planner
DATE: April 15, 2026
SUBJECT: Proposed Amendments to the Planning Commission Bylaws

Introduction:

The current Planning Commission Bylaws are dated September 2021. Attached is a draft of proposed amendments based on the conversation the Planning Commission had at your regular meetings on March 4, 2026 and April 1, 2026. Please review the draft bylaws and proposed amendments to ensure the Commission's operating rules, structure, and procedures are current and ensure accountability and consistency in how the Commission functions.

Per the approved Planning Commission Bylaws:

U. Bylaws Amended:

The bylaws may be amended at any meeting of the Commission by a majority plus one of the members, provided that notice of said proposed amendment is given to each member in writing. The proposed amendment shall be introduced at one meeting and action shall be taken at a subsequent Commission meeting. The bylaws will be endorsed by a resolution of the City Council.

Recommendation:

Pass a motion recommending approval of the proposed Planning Commission Bylaws to City Council.

Attachments:

Proposed Amendments to the Planning Commission Bylaws

HOMER PLANNING COMMISSION BYLAWS

The Homer Planning Commission is established with those powers and duties as set forth in Title 2, Section 72, of the Homer City Code (HCC). The Commission is established to maximize local involvement in planning and to implement and recommend modifications to the Homer Zoning Ordinance, Title 21, and Subdivisions, Title 22. The Commission's jurisdiction is limited to the area within the City boundaries and that area designated as the Homer Bridge Creek Watershed Protection District.

The Homer Planning Commission (“Commission”) consists of seven members; no more than one may be from outside the city limits. Members will be appointed by the Mayor subject to confirmation by the City Council for three-year terms (except to complete terms, **which would be less than three years**). The powers and duties of the Commission are described in HCC 2.72.030.

A. To abide by existing Alaska State law, Borough Code of Ordinances, where applicable, and Homer City Code pertaining to planning and zoning functions;

B. To abide by Robert's Rules of Order, so far as this treatise is consistent with Homer City Code;

C. Regular Meetings:

Meeting participation by teleconferencing is permitted. “Teleconference” means remote participation by telephone or web-based format by a member for a meeting of the board or commission which must enable the remote member, for the duration of the meeting, to clearly hear and to be heard by the chairperson, all other members, the staff liaison, the Clerk, and any public in attendance. Commissioners are expected to comply with teleconferencing requirements found in HCC 2.58.060.

1. First and third Wednesday of each month at 6:30 p.m. **with work sessions scheduled to start at 5:30 p.m.**
2. Agenda deadline is two weeks prior to the meeting date at 5:00 p.m. Agenda items requiring public hearing, **and preliminary plats**, must be received three weeks prior to the Commission hearing/**meeting**. However, conditional use applications may be scheduled for public hearing in accordance with HCC 21.94. **Agenda items requiring public hearing, and preliminary plats, must be received four weeks prior to the Commission hearing/meeting for meetings in the months of July, November, and December.** Preliminary plats must be submitted the Friday two weeks before the Commission meeting.
3. Items will be added to the agenda upon request of staff, the Commission

- 44 or a Commissioner.
- 45 4. Public notice of a regular meeting shall be made as provided in HCC
- 46 Chapter 1.14.
- 47 5. Meetings will adjourn promptly at 9:30 p.m. An extension is allowed by
- 48 vote of the Commission.
- 49 Procedure: The Chair will entertain a motion to extend the meeting until
- 50 a specific time. After the motion has been seconded, the Commission will
- 51 vote. A yes vote will extend the meeting until the specified time. A no vote
- 52 will require that the Chair conclude business at or before 9:30 pm, ~~and~~
- 53 ~~immediately proceed to comments of the audience, and the~~
- 54 ~~Commission, and adjournment.~~ **No meeting shall adjourn without**
- 55 **comments of the audience and the Commission.**
- 56

57 **D. Special Meetings:**

58

59 Commissioners may attend in person or by teleconference, ~~at the time~~

60 ~~designated for the meeting.~~

61

- 62 1. Called by Chair or majority of the Commission.
- 63 2. Require reasonable notification be given to the Planning Department
- 64 staff and twenty-four hour notice to Commissioners.
- 65 3. Public notice of a special meeting shall be made as provided in HCC
- 66 Chapter 1.14.
- 67

68 **E. Duties and Powers of the Officers:**

69

70 A Chair and Vice-Chair shall be selected annually in ~~April~~ **August** or as soon

71 thereafter as practicable by the appointive members. The Chair shall preside at

72 all meetings of the Commission, call special meetings in accordance with the

73 bylaws, sign documents of the Commission, see that all actions and notices are

74 properly taken, and summarize the findings of the Commission for the official

75 record. The Vice-Chair shall perform all duties and be subject to all

76 responsibilities of the Chair in their absence, disability or disqualification of

77 office. The Vice-Chair will succeed the Chair if they vacate the office before the

78 term is completed to complete the un-expired term. A new Vice-Chair shall be

79 elected at the next regular meeting.

80

81 **F. Committees**

82

- 83 1. The Chair shall appoint committees for such specific purposes as the
- 84 business of the Commission may require. Committee appointments will
- 85 be confirmed by the Commission. Committee membership shall include
- 86 at least two Commissioners. Other Committee members may be
- 87 appointed from the public.

- 88 2. One Committee member shall be appointed Chair and be responsible for
- 89 creating an agenda and notifying the City Clerk of meetings so they may
- 90 be advertised in accordance with Alaska State Law and Homer City Code.
- 91 3. One Committee member shall be responsible for furnishing summary
- 92 notes of all Committee meetings to the City Clerk.
- 93
- 94 4. Committees shall meet in accordance with Commission bylaws and
- 95 Robert's Rules.
- 96 5. All committees shall make a progress report at each Commission
- 97 meeting.
- 98 6. No committee shall have other than advisory powers.
- 99 7. Per Robert's Rules, upon giving a final report, the Committee is
- 100 disbanded.

101

102 **G.** Motions to Reconsider:

103

104 Notice of reconsideration shall be given to the Chair or Vice-Chair, if the Chair is

105 unavailable, within forty-eight hours from the time the original action was

106 taken. A member of the Commission who voted on the prevailing side on any

107 issue may move to reconsider the commission's action at the same meeting or

108 at the next meeting of the body provided the above 48-hour notice has been

109 given. Consideration is only for the original motion to which it applies. If the

110 issue involves an applicant, staff shall notify the applicant of the

111 reconsideration.

112

113 **H.** Conflict of Interest:

114

115 A member of the Commission shall disqualify themselves from participating in

116 any official action in which they have a substantial financial interest per HCC

117 1.18. The member shall disclose any financial interest in the topic before

118 debating or voting. The member cannot participate in the debate or vote on the

119 matter, unless the Commission has determined the financial interest is not

120 substantial.

121

122 Following the Chair's announcement of the agenda item, the Commissioner

123 should state that they have a conflict of interest. Once stated, the member

124 should distance themselves from all motions. The Commission must move and

125 vote on whether or not there is a conflict of interest. At this time, a motion shall

126 be made by another Commissioner restating the disclosed conflict. Once the

127 motion is on the floor the Commissioner can disclose their financial interest in

128 the matter and the Commission may discuss the conflict of interest. A vote will

129 then be taken. An affirmative vote excuses the Commissioner and they **must**

130 **exit the chambers** ~~take a seat in the audience or remains nearby.~~ Upon

131 completion of the agenda item, the Commissioner will be called back to join the
132 meeting.

133
134 **I.** Situation of personal interest:

135
136 A situation of personal interest may arise. For example, a Commissioner may live
137 in the subject subdivision or may be a neighboring property owner. If the
138 Commissioner feels that by participating in the discussion they may taint the
139 decision of the Commission, or be unable to make an unbiased decision, the
140 Commissioner should state their personal interest. The same procedure as
141 **Section H.** above should be followed to determine the conflict.

142
143 **J.** Ex parte Communications:

144
145 Ex parte communications ~~contacts~~ are not permitted in quasi-judicial actions.
146 Ex parte communications can result in a violation of procedural due process. If
147 a Commissioner finds themselves about to be involved in ex parte contact the
148 Commissioner should recommend that the citizen submit their comments in
149 writing to the Commission or testify on record. If a Commissioner has been
150 involved in an ex parte contact, the contact and its substance should be
151 disclosed at the beginning of the hearing. The Commissioner should state
152 whether or not they think they can make an unbiased decision. **The same**
153 **procedure as Section H. above should be followed to determine the conflict.**

154
155 **K.** Quorum; Voting:

156
157 Four Commission members shall constitute a quorum. Four affirmative votes
158 are required for the passage of a motion. Voting will be by verbal vote, the order
159 to be rotated. The final vote on each resolution or motion is a recorded roll call
160 vote or may be done in accordance with M. Consensus. For purposes of
161 notification to parties of interest in a matter brought before the Commission,
162 the Chair may enter for the record the vote and basis for determination.

163
164 The City Manager, or their designee, **Community Development Director,** and
165 Public Works Director shall serve as consulting members of the Commission but
166 shall have no vote.

167
168 **L.** Findings:

169
170 Findings will be recorded for conditional use permits, variances, acceptance of
171 nonconforming status and zoning ordinance amendments. The findings will
172 include the result of the vote on the item and the basis of determination of the
173 vote, as summarized by the Chair or Vice-Chair, in the absence of the Chair.

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M. Consensus:

The Commission may, from time-to-time, express its opinion or preference concerning a subject brought before it for consideration. Said statement, representing the will of the body and meeting of the minds of the members may be given by the presiding officer as the consensus of the body as to that subject without taking a motion and roll call vote.

N. Abstentions:

All Commission members present shall vote unless the Commission, for special reasons, permits a member to abstain. A motion to excuse a member from voting shall be made prior to the call for the question. A member of the Commission requesting to be excused from voting may make a brief oral statement of the reasons for the request and the question of granting permission to abstain shall be taken without further debate. An affirmative vote of the Commission excuses the Commissioner. A member may not explain a vote or discuss the question while the roll call vote is being taken. A member may not change their vote thereafter.

O. Attendance:

Any member who is unable to attend a meeting, whether regular or special, shall contact the clerk, in advance, no later than ~~two~~ **eight** hours prior to the scheduled meeting time for excusal.

P. Vacancies:

A Commission appointment is vacated under the following conditions:

1. A member fails to qualify to take office within 30 days after their appointment;
2. A member resigns;
3. A member is physically or mentally unable to perform the duties of the office;
4. A member is convicted of a felony or of an offense involving a violation of their oath of office; or
5. A member has three consecutive unexcused absences, or misses six meetings in an appointment year.

Q. Procedure for Consideration of Agenda Items:

217 The following procedure will normally be observed:

- 218
- 219 1. Staff presents report and makes recommendation;
 - 220 2. If the agenda item involves an applicant they may make a presentation;
 - 221 3. Commission may ask questions of the applicant and staff.
- 222

223 **R.** Procedure for Consideration of Public Hearing Items:

- 224
- 225 1. Staff presents report and makes recommendation;
 - 226 2. Applicant makes presentation;
 - 227 3. Public hearing is opened;
 - 228 4. Public testimony is heard on item (presentation of supporting/opposing
 - 229 evidence by public – Commission may ask questions of public);
 - 230 5. Public hearing is closed;
 - 231 6. Rebuttal of evidence by staff (if any);
 - 232 7. Rebuttal of evidence by applicant (if any);
 - 233 8. Commission may ask questions of the applicant, and staff;
 - 234 9. The Commission will move/second to accept the staff report, with or
 - 235 without staff recommendations. The Commission will discuss the item,
 - 236 may ask questions of staff, and make amendments to the
 - 237 recommendations of staff. Amendments may be made by
 - 238 motion/second;
 - 239 10. The Commission may continue the topic to a future meeting. Once the
 - 240 public hearing is closed no new testimony or information will be
 - 241 accepted from the public. The Commission may ask questions of the
 - 242 applicant and staff.
- 243

244 **S.** Procedure for Consideration of Preliminary Plats :

245 The following procedure will normally be observed:

- 246
- 247 1. Staff presents report and makes recommendations;
 - 248 2. Applicant makes presentation;
 - 249 3. Public comment is heard on the item;
 - 250 4. Applicant may make a response;
 - 251 5. Commission may ask questions of applicant, public and staff.

252 **T.** The Commission shall act as a body:

253

254 A member of the Commission may not speak or act for the Commission without

255 recommendation or direction given by the Commission. The Chair or Chair's

256 designee shall serve as the official spokesperson of the Commission.

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U. Bylaws Amended:

The bylaws may be amended at any meeting of the Commission by a majority plus one of the members, provided that notice of said proposed amendment is given to each member in writing. The proposed amendment shall be introduced at one meeting and action shall be taken at a subsequent Commission meeting. The bylaws will be endorsed by a resolution of the City Council.

V. Procedure Manual:

The policy and procedure manual will be endorsed by resolution of the City Council and may be amended at any meeting of the Commission by a majority plus one of the members, provided that notice of said proposed amendment is given to each member in writing. Proposed amendments to the procedure manual shall be introduced at one meeting and action shall be taken at a subsequent Commission meeting.

W. Agenda Format

HOMER PLANNING COMMISSION
491 E. PIONEER AVENUE
HOMER, ALASKA

DATE
WEDNESDAY AT 6:30 P.M.
COWLES COUNCIL CHAMBERS

**REGULAR MEETING
AGENDA**

1. **Call to Order**
2. **Approval of Agenda**
3. Public Comment on Items Already on the Agenda
The public may speak to the Planning Commission regarding matters on the agenda that are not scheduled for public hearing or plat consideration (3 minute time limit).
4. **Reconsideration**
5. **Consent Agenda**
All items on the consent agenda are considered routine and non-controversial by the Planning Commission and are approved in one motion. There will be no separate discussion of these items unless requested by a Planning Commissioner or someone from the public, in which case the item will be moved to the regular agenda and considered in normal sequence.
6. **Presentations**
7. **Reports**

- 304 8. **Public Hearings**
305 Testimony limited to 3 minutes per speaker. The Commission conducts Public Hearings
306 by hearing a staff report, presentation by the applicant, hearing public testimony and then
307 acting on the Public Hearing items. The Commission may question the public. Once the
308 public hearing is closed the Commission cannot hear additional comments on the topic.
309 The applicant is not held to the 3 minute time limit.
310
- 311 9. **Plat Consideration**
312
- 313 10. **Pending Business**
314
- 315 11. **New Business**
316
- 317 12. **Informational Materials**
318
- 319 13. **Comments of the Audience**
320 Members of the audience may address the Commission on any subject (3 minute time
321 limit).
322
- 323 14. **Comments of Staff**
324
- 325 15. **Comments of the Commission**
326
- 327 16. **Adjournment**
328 Meetings will adjourn promptly at 9:30 p.m. An extension is allowed by a vote of the
329 Commission. Notice of the next regular or special meeting or work session will appear on
330 the agenda following “adjournment.”
331

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

3 City Clerk/Planning Commission

4 **RESOLUTION 26-030**

5
6 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA
7 AMENDING PLANNING COMMISSION BYLAWS ARTICLES TITLED
8 REGULAR MEETINGS, SPECIAL MEETINGS, DUTIES AND POWER
9 OF THE OFFICERS, CONFLICT OF INTEREST, SITUATION OF
10 PERSONAL INTEREST, EX PARTE COMMUNICATIONS, QUORUM;
11 VOTING, AND ATTENDANCE.

12
13 WHEREAS, The Planning Commission Bylaws were last amended in 2021; and

14
15 WHEREAS, Planning Commissioners desire to select a chair in April to align with the new
16 term expiration dates established in City Code by Ordinance 26-09; and

17
18 WHEREAS, Provisions related to meeting schedules were amended to streamline
19 agenda-setting and formalize the scheduling of worksessions prior to regular meetings; and

20
21 WHEREAS, Procedures for Conflict of Interest were amended to reflect that a
22 Commissioner excusing himself should step out of the room; and

23
24 WHEREAS, The amendments were introduced at the regular meetings on March 4 and April 1,
25 2026 and passed by unanimous consent at the regular meeting on April 15, 2026.

26
27 NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska hereby
28 amends the Planning Commission Bylaws by updating Articles Titled Regular Meetings, Special
29 Meetings, Duties and Power of the Officers, Conflict of Interest, Situation of Personal Interest,
30 Ex Parte Communications, Quorum; Voting, and Attendance.

31
32 PASSED AND ADOPTED by the Homer City Council this 11th day of May, 2026.

33
34 CITY OF HOMER

35
36
37 _____
38 RACHEL LORD, MAYOR

39 ATTEST:

40
41 _____
42 AMY WOODRUFF, CITY CLERK

43
44 Fiscal Note: N/A



MEMORANDUM

CC-26-097

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.

Item Type: Backup Memorandum
Prepared For: Homer City Council
Date: May 7, 2026
From: Mayor Lord

SUMMARY:

I am introducing this resolution in response to the growing use of artificial intelligence tools. The City Council and our advisory bodies deliberate on significant policy and budget issues affecting the people of Homer. It is critical that we establish expectations for the responsible use of these tools in order to maintain public trust and ensure transparent and responsible deliberations.

I worked with the City Manager, City Clerk, and IT Director on the proposed policy language. We discussed and incorporated rapidly developing best practices. I will note that this proposed policy does not impose a blanket attribution requirement for every use of AI. We know many tools incorporate AI functionality (i.e. spellcheck, grammar correction, formatting assistance), and can be used for limited drafting support. Requiring disclosure for every incidental use would be impractical and unnecessary. Instead, the policy establishes a disclosure expectation when AI-generated content is substantially incorporated into a document with minimal modification - ultimately, when AI is functioning as a primary content generator rather than as a support tool.

It is important to note that regardless of whether AI is used, elected and appointed officials remain solely responsible for the accuracy of any material they submit for the public record.

I also want to highlight that while this resolution does not attempt to regulate prompt-language disclosure, the recent public records story from North Pole, along with related emerging guidance, underscores that prompts, chat transcripts, and similar records may be disclosable as public record when used for City business and should be treated accordingly (see *news story at https://www.newsminer.com/news/local_news/north-pole-city-council-adopts-restrictive-ai-policy/article_e246d757-be60-4eed-967d-015d978e54e0.html & attached North Pole policy*).

The IT Department is currently working with the City Manager to develop a citywide AI policy for staff, which will provide operational expectations for employee AI use.

Finally, I want to emphasize that **no confidential, privileged, or otherwise protected materials provided to Council may ever be entered into external AI tools or platforms.** This includes executive session materials, attorney-client privileged communications, personnel matters, and any other information not intended for public disclosure.

This resolution is intended to acknowledge technological tools while preserving transparency, accountability, and public trust. Thank you for your consideration, and I look forward to discussion.

ATTACHMENTS:

City of North Pole Policy 26-01 Generative Artificial Intelligence Policy

POLICY 26-01

GENERATIVE ARTIFICIAL INTELLIGENCE POLICY

1. **Authority.** The City Council adopted this policy with Resolution 2026-06 at its meeting on April 20, 2026. This policy is effective on the date the City Council adopted the resolution. Only the City Council may make amendments—via resolution—to this policy.
2. **Scope.**
 - a. **Who.** This policy applies to all City of North Pole (“City”) employees and elective officers (Mayor and Council members). This policy also applies to City contractors that make public presentations or produce materials for public distribution. Collectively, City employees, the elective officers, and applicable contractors are referred to as “Covered Personnel.”
 - b. **When.** This policy applies when Covered Personnel use generative artificial intelligence (GenAI) related to City business and specifically (i) when using a City device, like a City provided computer or cell phone to access GenAI; (ii) when using GenAI by logging in with City credentials (i.e., username and password) or an account provided by the City (i.e., paid for with City funds); (iii) when accessing GenAI while on a City-managed information technology system (i.e. internet, intranet, and WIFI); and (iv) when using personal credentials to access GenAI while at work or “on the clock,” not on a break, and related to City business.¹ This policy does not apply to personal use of GenAI when not at work or “on the clock.”
3. **Definition of Generative Artificial Intelligence.** GenAI means computer software, systems, platforms, apps, and chatbots that use large language models, algorithms, deep learning, and machine learning models, and can generate new content including but not limited to text, images, video, and audio. GenAI also includes systems capable of ingesting input and translating that input into another form, such as text-to-code systems. Examples of GenAI include but are not limited to ChatGPT, Claude, Copilot, DeepSeek, Gemini, and Grok.

¹ See *McLeod v. Parnell*, 286 P.3d 509 (Alaska 2012) (concluding that a state employee’s use of a private email account to conduct state business was a public record).

While this policy includes principles that apply to artificial intelligence technology generally, this policy only applies to GenAI.

4. **Purpose.** The purpose of this policy is to ensure the responsible, secure, and ethical use of GenAI within City operations. The City recognizes that GenAI can be a highly effective tool to improve efficiency of City operations and services. Before using GenAI, Covered Personnel should confirm the use is for a public purpose and the use is likely to have positive impacts. Covered Personnel that use GenAI must use it respectfully and only to promote the City's business. Covered Personnel must comply with the standards in this policy.
5. **Acquiring GenAI Access.** Covered Personnel are encouraged to discuss with their supervisor how GenAI could improve their productivity. Covered Personnel may not use GenAI related to City business except as provided below:
 - a. **City-wide.** The City may provide GenAI to all Covered Personnel through new or existing software, systems, or applications. The City may only select a GenAI vendor, system, or application from a list approved by the information technology consultant.
 - b. **Individual access.** If the City does not provide GenAI on a City-wide scale or if specific Covered Personnel show a need for individual access to GenAI or to a particular platform or application that is uniquely suited to their needs, the information technology consultant may provide individual access to GenAI (i) with supervisory approval for employees and (ii) with City Council approval for elected officers. The GenAI must be approved by the information technology consultant.
 - c. **General standards for access.** The information technology consultant should only provide enterprise GenAI or individual GenAI when the GenAI is economically feasible, has enterprise controls, does not threaten the City's existing information technology system, would likely promote the City's mission, and any other factors deemed relevant by the information technology consultant. The information technology consultant may temporarily or permanently restrict GenAI access city-wide or as to an individual user (i) when directed by an employee's supervisor, (ii) when directed by the City Council, (iii) when directed by the Mayor, or (iv) when the information technology consultant believes the GenAI presents risks that cannot be effectively mitigated to comply with this policy or other City policies, including harming the City's information technology.

- 6. Use of GenAI.** The use of GenAI is intended to support and enhance performance and not replace human judgment. Covered Personnel are responsible for any content, decisions, and actions resulting from their use of GenAI.
- a. **Comply with laws and policies.** All use of GenAI must follow the City’s existing policies, including technology, privacy, and security policies, and all applicable laws. If Covered Personnel have questions, they should consult the information technology consultant or their supervisor.
 - b. **Training.** The field of artificial intelligence is rapidly evolving. The City or a supervisor may require Covered Personnel to complete training before using GenAI or to continue using GenAI.
 - c. **Enterprise control.** The information technology consultant will assist the City’s use of GenAI provided the GenAI products used are enterprise licensed and have central administrative control. The information technology consultant must have enterprise level control of each Covered Personnel account such that (i) an account or an individual’s access to the account can be suspended or curtailed without the involvement of the individual Covered Person, and (ii) GenAI records may be obtained without the involvement of the individual Covered Personnel. The information technology consultant should also ensure that Covered Personnel’s use of GenAI can be audited and monitored to ensure compliance with this policy. Personal GenAI accounts will not be supported by the information technology consultant. The City will create standards for Enterprise GenAI to be used by Covered Personnel and will allow time for the information technology consultant to train staff in reporting and administration.
 - d. **Prevent disclosure of confidential information.** GenAI may make inputs and outputs publicly available. Covered Personnel must only enter data and inputs suitable for public disclosure. Covered Personnel must protect confidential, medical/HIPAA, personally identifiable (i.e., SSN, birthdate), and sensitive information from being input into GenAI. For example, a supervisor must not include an employee’s name when using GenAI to draft a performance discipline letter. Similarly, an employee must not include a business’s name and confidential sales tax return information when using GenAI to analyze economic data.
 - e. **“Human in the Loop” (HILT).** All use of GenAI requires human oversight. Covered Personnel must avoid ethical misconduct (i.e., falsification,

plagiarism, misrepresentation) with GenAI inputs and outputs. Covered Personnel should avoid use of copyrighted material as input data. GenAI outputs must be carefully reviewed to ensure accuracy. The output should be accurate and not harmful, biased, or offensive. Outputs from GenAI must not be published or distributed until the Covered Personnel completes the review process. Automated final decision-making without human oversight is not permitted and may subject employees to discipline.

- f. **Disclose GenAI use when appropriate.** The use of GenAI should be transparent and documented with an attribution. A GenAI disclosure attribution is not required if GenAI was only minimally used to edit or enhance existing text, audio, images, or video (i.e., spelling, grammar, punctuation, clarity, enhancement). However, when GenAI was used to create original content, an attribution should be used like one of the following:
 - i. For images, graphics, and video a digital watermark: “AI generated.”
 - ii. For long text: “This text was generated by an artificial intelligence platform and was reviewed for accuracy by a member of the [department/office].”
 - g. **Reporting.** Covered Personnel must report any inappropriate disclosure of data or GenAI outputs to their supervisor or the information technology consultant. The City may need to notify the person or entity whose confidential information was disclosed to GenAI. Additionally, Covered Personnel should report any GenAI platform that generates outputs that are inappropriate, illegal, biased, offensive, or likely breach a privacy interest.
7. **Application of Public Records Act.** Records generated, used, or stored by a GenAI platform related to City business are considered public records. Covered Personnel are required to maintain or be able to retrieve records of inputs, prompts, and outputs in a manner consistent with the City’s records management policy. This policy recognizes that some GenAI records may be transitory and other records are archived for a certain period. Upon request for GenAI records, the Covered Person must produce the potentially relevant records to the City Clerk, unless the Human Resources Administrator or City Attorney needs to review them first. The City Clerk is authorized to review the records and

redact or withhold records that qualify as a statutory exception.² The City Clerk may also consider GenAI outputs as a predecisional draft unless the output is used, distributed, or published.³ GenAI platforms are required to support the retrieval of and export of all prompts and outputs either via platform functionality or through vendor assurances.

8. **Monitoring.** The City may monitor the use of GenAI on City networks or equipment to ensure compliance and security. This could include audits of GenAI system usage, consistent with the City’s general informational technology use policies. Employees have no expectation of privacy for work-related GenAI activities conducted on City systems or on City devices (in line with existing computer use policies). Regular reviews of GenAI use across departments may be conducted to evaluate effectiveness, identify issues, and update best practices.
9. **Compliance and Enforcement.** The City Clerk and the information technology consultant are responsible for maintaining this policy. Covered Personnel who violate this policy may be subject to disciplinary action, up to and including termination of employment. Violations include, but are not limited to, unauthorized access of GenAI, misuse of GenAI tools, breaches of confidentiality, or any action with GenAI that compromises the City’s integrity or security. Supervisors are responsible for addressing minor infractions through coaching or retraining. Non-compliance with this policy may also result in access restrictions and termination of a GenAI vendor contract.
10. **Ownership and Intellectual Property:** Work products developed with the assistance of GenAI are the property of the City (just as if an employee created them while on duty without GenAI). Employees should save GenAI created work products in City information technology systems.

² *E.g.*, AS 40.25.120 (general public records act exceptions); AS 47.10.093 (protected children records); AS 12.61.110 (victim and witness records); NPMC 4.08.070 (sales tax returns); NPMC 2.36.080 (personnel files).

³ *See Gwich'in Steering Comm. v. State, Off. of the Governor*, 10 P.3d 572, 579 (Alaska 2000) (describing the deliberative process privilege can apply to predecisional documents).

**CITY OF HOMER
HOMER, ALASKA**

Mayor

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.

WHEREAS, Artificial intelligence (AI) tools have become commonplace; and

WHEREAS, AI tools can increase productivity and support thoughtful deliberations; and

WHEREAS, AI tools can also commonly misrepresent, hallucinate, or otherwise distort
information, resulting in outputs that are not verifiable or factually accurate; and

WHEREAS, The City Council deliberates on important policy and budget issues
impacting the people of Homer and the people expect Council deliberations to be transparent
and grounded in accurate information; and

WHEREAS, It is incumbent upon elected and appointed City officials, including the City
Council, Mayor, Commissioners, and Board members, to exercise diligence in their use and
understanding of AI tools to ensure sound decision-making; and

WHEREAS, The City Manager is developing an AI policy for City staff, and elected and
appointed officials require corresponding guidance.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska hereby adds
the following policy directive to the Council Operating Manual and to the bylaws for the
Planning Commission, Port and Harbor Advisory Commission, Economic Development
Advisory Commission, Library Advisory Board, ADA Advisory Board, and the Parks, Art,
Recreation, and Culture Advisory Commission.

To uphold public trust and the integrity of Council decision-making, all information
presented to the Council and/or City Advisory Bodies must be accurate and verifiable.
Elected and appointed officials are solely responsible for the content of any materials
they submit, regardless of whether artificial intelligence (AI) tools were used in their
preparation. It is not acceptable to present or enter into the public record any AI-
generated information that has not been verified, reviewed and determined to be
accurate and appropriate for official use.

Where AI tools are used to generate content that is substantially incorporated into a
document with minimal modification, elected and appointed officials shall provide
appropriate disclosure of that use. This disclosure expectation does not apply to

45 incidental uses of AI tools for editing, formatting, or limited assistance in research or
46 drafting where the official remains the primary author of the final product. No
47 confidential information provided to elected or appointed officials shall be entered into
48 any AI tools at any time for any reason.

49
50

51 PASSED AND ADOPTED by the Homer City Council this _____th day of ____, 2026.

52

53 CITY OF HOMER

54

55

56

57 RACHEL LORD, MAYOR

58

59

ATTEST:

60

61

62 AMY WOODRUFF, CITY CLERK

63

64 Fiscal note: N/A



MEMORANDUM

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.

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

Background: Staff and Council have been working together on ways to increase Capital Asset Repair and Maintenance Allowance (CARMA) funds for water and for sewer for the purpose of long-term financial planning and infrastructure maintenance costs. In the Water/Wastewater Values and Capital Infrastructure Investment Schedule developed with assistance from HDL, 2025 replacement values for Water Capital Infrastructure are \$238,850,900 and Wastewater Capital Infrastructure is \$187,841,200. The Infrastructure Investment Schedule recommends annual investment of \$5.7 million for water infrastructure and \$4 million for wastewater infrastructure.

Discussion: Staff started conversations with the notion of a set administrative fee of \$22, \$12 for water and \$10 for wastewater, that would be included on water and wastewater customers' monthly billing. This idea was proposed as a way of distributing the cost across all customers, including those who are connected to water and wastewater seasonally and currently have periods of zero-dollar billing, but rely on having water and sewer connections to their residences year-round. Staff suggested that with this payment structure, the 15% commodity rate included in the water/wastewater policy could be eliminated to relieve the initial increase felt by the administrative fee.

Councilmembers raised the proposal for minimum usage fee to ease the burden of an administrative fee for low volume customers and low-income customers. At their April 27th worksession Council reached consensus on a 750-gallon minimum usage fee for all customers and charged per gallon for usage over the 750 minimum usage fees. With the idea of a minimum usage fee, staff proposed an increase in the 15% commodity fee that's included in the Water and Sewer Utility Financial and Rate Setting Policies and Utility Financial Plan to fund CARMA for water and wastewater funds to aid in building those funds for necessary maintenance and repair of the systems. At the same worksession, Council reached consensus on increasing the commodity rate from 15% to 20%. The commodity rate is defined in the Water and Sewer Utility Financial and Rate Setting Policies and Utility Financial Plan and requires an amendment adopted by Resolution.

Recommendation: Adopt a resolution amending the Water and Sewer Utility Financial and Rate Setting Policies and Utility Financial Plan.

Attachment: Slides from 2/23/26 worksession

Water/Wastewater Infrastructure Values

Water Capital Infrastructure	Units	Unit Rate	Current
			Replacement Value
Water Mains	282,587 linear feet	\$700	\$197,810,900
Fire Hydrants	332 each	\$20,000	\$6,640,000
Pressure Reducing Stations	29 each	\$200,000	\$5,800,000
Pressure Boosting Stations	3 each	\$200,000	\$600,000
Raw Water Pump Station	1 each	\$3,000,000	\$3,000,000
Water Storage Tanks	4 each	\$1,250,000	\$5,000,000
Water Treatment Plant	1 each		\$20,000,000
			\$238,850,900

Wastewater Capital Infrastructure	Units	Unit Rate	Current
			Replacement Value
Wastewater Collection Pipe	291,456 linear feet	\$400	\$116,582,400
Wastewater Forcemain Pipe	61,248 linear feet	\$300	\$18,374,400
Wastewater Forcemain Pipe	61,248 linear feet	\$300	\$18,374,400
Sanitary Sewer Manholes	731 each	\$10,000	\$7,310,000
Wastewater Lift Stations	9 each	\$800,000	\$7,200,000
Wastewater Treatment Plant	1 each		\$20,000,000
			\$187,841,200

Current Replacement Values are in 2025 dollars

2/19/2026



3

3

Water/Wastewater Capital Infrastructure Investments Schedule

Water

	YEARS					
	2025 to 2035	2035 to 2045	2045 to 2055	2055 to 2065	2065 to 2075	2075 to 2085
Water Mains	\$45,496,507	\$45,496,507	\$33,627,853	\$21,759,199	\$25,715,417	\$25,715,417
Fire Hydrants	\$2,500,000	\$1,580,000	\$1,620,000	\$980,000	\$1,620,000	\$580,000
Pressure Reducing Stations	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$800,000
Pressure Boosting Stations	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0
Raw Water Pump Station	\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0
Water Storage Tanks	\$1,250,000	\$1,250,000	\$1,250,000	\$0	\$1,250,000	\$0
Water Treatment Plant	\$3,450,000	\$3,450,000	\$3,450,000	\$3,450,000	\$3,450,000	\$3,450,000
Investment over 10-years	\$56,896,507	\$52,776,507	\$41,147,853	\$30,189,199	\$33,235,417	\$30,545,417
Suggested Investment annually (Calculated)	\$5,689,651	\$5,277,651	\$4,114,785	\$3,018,920	\$3,323,542	\$3,054,542

Wastewater

	YEARS					
	2025 to 2035	2035 to 2045	2045 to 2055	2055 to 2065	2065 to 2075	2075 to 2085
Wastewater Collection Pipe	\$24,482,304	\$13,989,888	\$45,467,136	\$9,326,592	\$15,155,712	\$8,160,768
Wastewater Forcemain Pipe	\$6,125,000	\$6,125,000	\$6,125,000	\$6,125,000	\$6,125,000	\$6,125,000
Sanitary Sewer Manholes	\$1,535,100	\$877,200	\$2,850,900	\$584,800	\$950,300	\$511,700
Wastewater Lift Stations	\$4,800,000	\$800,000	\$0	\$800,000	\$1,600,000	\$0
Wastewater Treatment Plant	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Investment over 10-years	\$39,942,404	\$24,792,088	\$57,443,036	\$19,836,392	\$26,831,012	\$17,797,468
Suggested Investment annually (Calculated)	\$3,994,240	\$2,479,209	\$5,744,304	\$1,983,639	\$2,683,101	\$1,779,747

2/19/2026



4

4

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

3 City Manager/
4 Finance Director

5 **RESOLUTION 26-032**

6
7 A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
8 ADOPTING THE 2026 AMENDMENT TO THE WATER AND
9 WASTEWATER UTILITY FINANCIAL AND RATE SETTING POLICIES
10 AND UTILITY FINANCIAL PLAN.

11
12 WHEREAS, City Council adopted the Water and Sewer Utility Financial and Rate
13 Setting Policies (“Financial Policies”) with the passage of Resolution 21-066, and amended
14 the policy with Resolution 23-048(S)(A); and

15 WHEREAS, The current policy directs that the Capital Asset Repair and Maintenance
16 Allowance (CARMA) funds for water and for wastewater are funded annually through a rate
17 surcharge equal to 15% of budgeted water and wastewater costs and collected through the
18 water and wastewater rates; and

19
20 WHEREAS, Staff and Council have spent time discussing cost of water and wastewater
21 infrastructure and the need for long-term financial planning and infrastructure maintenance
22 costs; and

23
24 WHEREAS, Increasing the rate surcharge from 15% to 20% is one step toward increasing
25 funding to the CARMA funds for infrastructure maintenance costs.

26
27 NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, does hereby
28 adopt the 2026 Amendment to the Water and Wastewater Utility Financial and Rate Setting
29 Policies and Utility Financial Plan to increase the rate surcharge from 15% to 20%.

30
31 PASSED AND ADOPTED by the Homer City Council this 11th day of May, 2026.

32
33
34 CITY OF HOMER

35
36
37 _____
38 RACHEL LORD, MAYOR

39 ATTEST:

40
41 _____
42 AMY WOODRUFF, CITY CLERK

43 Fiscal note: N/A

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

3 City Council/
4 City Manager

5 **ORDINANCE 26-23**

6
7 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
8 SUBMITTING A BALLOT QUESTION TO THE VOTERS AT THE
9 REGULAR MUNICIPAL ELECTION ON NOVEMBER 3, 2026,
10 REGARDING THE CONTINUATION OF THE HOMER ACCELERATED
11 ROADS AND TRAILS (HART) PROGRAM AND REAUTHORIZING THE
12 THREE-FOURTHS PERCENT (3/4%) SALES TAX LEVY FOR UP TO
13 TWENTY ADDITIONAL YEARS.

14
15 WHEREAS, The HART Program (the “Program” or the HART Program”) and the three-
16 fourths percent (¾%) sales tax levy in support of the Program was first approved by voters in
17 October 1987;

18
19 WHEREAS, The general intent of the Program, as approved by voters of the City of
20 Homer, Alaska (the “City”) in 1987, was to provide for the reconstruction of local substandard
21 roads and/or upgrading existing City roads, thereby reducing maintenance costs, improving
22 access, increasing property values, and improving quality of life within the City; and

23
24 WHEREAS, The program was renewed for an additional 20 years and amended to
25 include construction of new local roads and construction of new local trails by voters in
26 October 2006; and

27
28 WHEREAS, The Program was amended by City voters in 2017 to permit Program funds
29 to be used as a dedicated funding source for road and trail construction, improvement and
30 maintenance as outlined in Ordinance 17-10(S)(A) thereby establishing these activities as
31 essential; and

32
33 WHEREAS, Funding Road and trail maintenance, construction and improvement
34 through the Program has freed up general funds for other essential City services and the City
35 has continued to offer the special assessment district process as a mechanism for the
36 improvement of local roads; and

37
38 WHEREAS, The Program is set to expire in 2027 and reauthorization requires approval
39 by the voters of the City.

40
41 NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

42
43 Section 1. The Homer City Council finds that it is in the best interest of the community

44 to ask the voters if the Homer Accelerated Road and Trails (HART) Program and the three-
45 fourths percent (¾%) sales tax levy currently dedicated to this purpose should be reauthorized
46 and extended for up to twenty additional years.

47
48 Section 2. The City shall submit the following proposition to the qualified voters of the
49 City at the 2026 Regular Municipal Election. The proposition must receive an affirmative vote
50 from a majority of the qualified voters voting on the question to be approved.

51
52 PROPOSITION NO. 1
53 Shall the City of Homer, Alaska continue to provide a funding source for street reconstruction
54 improvements, construction of new local roads and new local trails, and maintenance of local
55 roads and trails in accordance with the City of Homer Accelerated Roads and Trails (HART)
56 Program by continuing after December 31, 2027 to levy a three-fourths percent (¾%) sales tax
57 for up to twenty additional years?

58
59 YES_____ NO_____

60
61 Section 3. This ordinance is not of a permanent and general nature and shall not be
62 codified.

63
64 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA this _____ day of _____, 2026.

65
66
67 CITY OF HOMER
68
69 _____
70 RACHEL LORD, MAYOR
71

72
73 ATTEST:
74
75 _____
76 AMY WOODRUFF, CITY CLERK
77

78 YES:
79 NO:
80 ABSTAIN:
81 ABSENT:
82
83 First Reading:
84 Public Hearing:
85 Second Reading:
86 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 6, 2026
SUBJECT: City Manager's Report for May 11, 2026 Council Meeting

Federal PIDP Funds to Replace Float System Four

We at the City sincerely thank Senators Lisa Murkowski and Dan Sullivan and Congressman Nick Begich for their strong support of our Harbor infrastructure, and their role in the award of \$11.2 million from the U.S. Department of Transportation's Port Infrastructure Development Program (PIDP). The funding will be used to replace the critically deteriorated Float System 4 in Homer Harbor. Replacing System 4 helps safeguard critical marine transportation infrastructure that sustains essential freight shipping networks in southcentral and western Alaska, provides non-road connected communities access to healthcare facilities and Homer's regional airport, and supports economic and recreational activity.

The Homer Port and Harbor award was one of seven Alaska port projects funded through the FY2025 PIDP grants announced April 22. In total, Senators Lisa Murkowski and Dan Sullivan and Congressman Nick Begich secured over \$115.4 million in federal funding for ports across Alaska. The Float System 4 replacement project has additionally benefited from Denali Commission funding and a fiscal year 2026 federal appropriation championed by Congressman Begich.

Homer Harbor Expansion General Investigation Update

Be sure to read the Homer Harbor Expansion monthly update attached as part of my City Manager's Report. The Homer Harbor Expansion study is approaching a significant milestone. The USACE will release the Draft Feasibility Report on May 22, 2026, which kicks off a 30-day Public Comment period. The USACE will notify the public through news releases, and City staff will expand that outreach both prior to and during the public comment period to ensure the community, harbor users and stakeholders are informed and encouraged to participate. See the attached monthly update for full details.

Land Acquisitions

In March, the Homer City Council approved the purchase of four properties in the Bridge Creek watershed. We are pleased to share that these transactions are now complete, and the City of Homer owns four additional parcels within the watershed. Also on the land acquisition front, the Kenai Peninsula Borough Assembly approved the sale of five properties in the Kachemak "sponge" area to the City for long-term conservation and stormwater filtration. These borough properties will now proceed through the NOAA review process, which is expected to take approximately four to six months before closing. We'll share another update when the deal is finalized.

Up next: we will continue negotiations to acquire additional property in the Bridge Creek watershed using NOAA funds, in partnership with the Kachemak Bay National Estuarine Research Reserve and the Kachemak Heritage Land Trust. Staff anticipates effort on the Kachemak Sponge and Bridge Creek NOAA grants will continue over the next 18-24 months.

Raw Water Transmission Main Replacement Project Update

Work is progressing steadily on the water line replacement project. In April, the contractor completed site preparation, welded the new 12-inch HDPE pipe into 500-foot sections, staged it along the project alignment, and disconnected and drained the existing cast iron water line. The contractor is currently excavating the trench, removing the old pipe, and installing the new 12-inch HDPE raw water line with fiber optic cable conduit, starting from the pump house and immediately backfilling as work progresses. The new pipe's minimum bury depth is 7-ft to the top of the pipe (our minimum standard bury depth). As of May 5, the new pipe was nearing the water treatment facility and is expected to reach the building early next week, around the time of the council meeting.

Spring conditions have been favorable for construction. While most of the Homer area experienced 7 to 8 feet of frost penetration due to lack of snow cover this winter, the project site is encountering only approximately 3 feet of frost depth. The top of Diamond Ridge maintained snow cover for most of the winter, which insulated the soil and reduced frost penetration. These frozen ground conditions are beneficial—they minimize wetland damage and provide stable support for heavy equipment, preventing it from sinking into the wetland soils.



City Surplus Sale Report

The City's initial surplus auction on the Public Surplus website was a success. 64 items were listed on the Public Surplus site and sold for a total of \$35,215.48. Items that did not sell were approved for disposal through donation by the City Manager as authorized under HCC 18.30.040(a). The online system streamlined the process of disseminating information and collecting payments, and the City will be opening another surplus auction soon.

Airport Update

As of the writing of this report the final structural engineer's report on the damage to the building is still pending and I hope to have a verbal update at the meeting. In the meantime, staff have been able to locate a mobile restroom unit that is available for purchase without any lead time. The cost of purchasing a unit is significantly less expensive than a longer-term rental, and the team at APRA was supportive of this cost saving measure.

Attachment:

Homer Harbor Expansion Monthly Report

Homer Harbor Expansion Draft Feasibility Study Public Notice Flyer



Homer Harbor Expansion General Investigation Update

Item Type: Informational Memorandum
Prepared For: Homer City Council, Port & Harbor Advisory Commission
Date: May 5, 2026
From: Jenny Carroll, Special Projects & Communications Coordinator
Through: Melissa Jacobsen, City Manager

Purpose: This memorandum provides the Homer Harbor Expansion Study monthly written update to Homer City Council per Resolution 23-037.

Update: Since confirming Alternative 2 as the Tentatively Selected Plan, the USACE Project Development Team has been finalizing the Draft Feasibility Report, which has recently been submitted for internal USACE review and approval.

The Draft Feasibility Report summarizes the full body of work completed during the feasibility study — including the engineering, environmental, and economic analysis of each alternative considered, the factors that led to the selection of Alternative 2 as the Tentatively Selected Plan, and the proposed project's estimated costs and benefits.

Save the Date! Draft Feasibility Report Release — May 22, 2026

The USACE anticipates releasing the Draft Feasibility Report on May 22, 2026, opening a 30-day public comment period. The report will be publicly available on the USACE Alaska District website under Reports and Studies at <https://www.poa.usace.army.mil/Library/Reports-and-Studies/>. Hard copies will also be available at the Homer Public Library and the City Clerk's office at City Hall. The City will share the direct link and submission instructions through the HHE mailing list, website, and other media as soon as the report is released.

Public Comment Period: Comments on the Draft Feasibility Report must be submitted directly to the USACE by email or U.S. mail. Detailed submission instructions will be provided upon the report's release and shared widely by the City. All community members, harbor users, and stakeholders are encouraged to review the report and submit comments — all feedback is important and will be considered by the USACE. Comments that identify gaps or missing information, address how well Alternative 2 meets navigational or operational needs, or raise

additional navigational or operational factors that warrant consideration are particularly valuable to the process.

Outreach and Public Engagement: The USACE will issue news releases announcing the report's availability and the opening of the public comment period. The City will broadly amplify that outreach through the HHE mailing list, HHE website, and other channels before and throughout the public comment period to ensure the community, harbor users, and stakeholders are informed and encouraged to participate. In addition, the following events are planned and others are in the works:

- Joint Worksession — Homer City Council and Homer Port and Harbor Advisory Commission: Scheduled for [June 8, 2026](#), beginning at 4:00 p.m. in Cowles Chamber, Homer City Hall, 491 E. Pioneer Avenue. The worksession will provide an opportunity to review pertinent components of the Draft Feasibility Report and for City leadership to ask questions of City and HDR staff involved in study development. The public is welcome to attend in person or virtually.
- KBBI AM 890 Coffee Table Discussion — June 10 from 9:00 to 10:00 am.
- Community Events: Informational presence at LSF/Kachemak Gear Shed Customer Appreciation Day May 14 and HarborFest June 5-6.

Study Schedule — Remaining Milestones

Draft Feasibility Report Released / 30-day Public Comment Opens	May 22, 2026
Command Validation Milestone	August 18, 2026
District Final Report Submitted	November 27, 2026
Signed Chief's Report (End of Feasibility Study)	March 29, 2027

Coming soon! May 22



**U.S. Army Corps
of Engineers**

30-day Public Comment Period on the Draft Feasibility Report

The draft report summarizes the work completed during the study and why Alternative 2 was recommended to address overcrowding and safety issues.

Community members, harbor users, and stakeholders are encouraged to review the report and submit comments — all feedback is important.

Go to HomerHarborExpansion.com for more info!



Alaska Small Business Development Center

UAA BUSINESS ENTERPRISE INSTITUTE

April 27, 2026

City of Homer
491 E. Pioneer Ave
Homer, AK 99603

Dear Homer Community,

This letter serves as our quarterly report for the period of January 1 to March 31, 2026. We regret to share that longtime Homer Business Advisor Robert Green departed from the Alaska SBDC during the quarter. The Alaska SBDC moved quickly to post the position and received a strong pool of qualified candidates. We anticipate hiring a new Homer Business Advisor during the first half of the upcoming quarter. Kenai Peninsula Center Director Cliff Cochran, the longest-tenured advisor at the Alaska SBDC, will lead training efforts for the new hire and provide co-advising support until they are fully established in the role. Here is a summary of deliverables to the Homer community during the quarter:

Advising Hours: 90.4

Clients Advised: 22

New Businesses Started or Bought: 3

Jobs Supported: 35

Capital Infusion: \$2,200,000

Client Surveys: 100% positive

The next section provides lists of the top advising topics and top industries obtaining technical assistance from the Alaska SBDC in Homer. This quarter, financing and capital remained at the top of the topics list, with business planning and legal issues joining the list. For industries, food services remained atop the list for a sixth consecutive quarter, by a wide margin, followed again by manufacturers, with service, professional, and administrative business models joining the list.

Topics

1. Financing/Capital: 27.1 hrs (30%)
2. Business Planning: 24.5 hrs (27%)
3. Startup Assistance: 17.3 hrs (19%)
4. Buy/Sell Business: 9.0 hrs (10%)
5. Legal Issues: 4.0 hrs (4%)

Industries

1. Food Services: 41.8 hrs (46%)
2. Manufacturers: 13.5 hrs (15%)
3. Services: 9.8 hrs (11%)
4. Administrative and Support: 6.5 hrs (7%)
5. Professional and Technical: 5.5 hrs (6%)

We would like to thank the City of Homer for its continued support of the Homer Business Advisor position. We appreciate this partnership and look forward to welcoming a new Homer Business Advisor soon. Please do not hesitate to contact us if you have any questions.

Sincerely,

Signed by:

D3BE7A15D8D7402...

Kendra Conroy
Acting State Director
Alaska SBDC



5151 Fairbanks Street
Anchorage, AK 99503
PO Box 190288
Anchorage, AK 99519-0288
www.enstarnaturalgas.com

April 30, 2026

Regulatory Commission of Alaska
701 West Eighth Avenue, Suite 300
Anchorage, Alaska 99501

Re: 2026 First Quarter Homer Surcharge Reconciliation

Dear Commissioners:

In compliance with Order No. U-19-014(9), ENSTAR Natural Gas Company, LLC. submits its Homer Surcharge Reconciliation to the Commission for the quarter ending March 31, 2026.

Please contact me at 334-7620 if you have any questions concerning this filing.

Sincerely,

A handwritten signature in cursive script that reads "Chelsea Guintu".

Chelsea Guintu
Manager of Regulatory and Planning
Phone: 907-334-7620
Fax: 907-334-7657
Chelsea.Guintu@enstarnaturalgas.com

Enclosures:
Homer Surcharge Reconciliation ending March, 2026

CERTIFICATE OF SERVICE

I hereby certify that on April 30, 2026, a true and correct copy of the foregoing document was served by electronic mail on the following:

Fiona Yiu
Fiona.yiu@alaska.gov

Jeff Waller
Jeff.waller@alaska.gov

City of Homer Clerks
clerk@cityofhomer-ak.gov

Kachemak City Clerks
kachemak@xyz.net

Kenai Peninsula Borough Clerks
assemblyclerk@kpb.us



Nathan Enslow
Regulatory Financial Analyst

ENSTAR Natural Gas Company
Homer Line Extension Surcharge
Calculation Example Schedule

Updated Homer Extension Surcharge Example				Funded by	Funded by	Amount over	
<u>Line #</u>		<u>Total Cost</u>		<u>State Grant</u>	<u>Surcharge</u>	<u>TA 226-4 Est</u>	<u>TA 226-4 Est</u>
1	Cost of Pipeline as of 10/31/2013	\$ 11,710,421.39	\$	8,150,000.00	\$ 3,560,421.39		
2	Final Cost of Pipeline	\$ 11,780,072.22	\$	8,150,000.00	\$ 3,630,072.22	\$ 2,550,000.00	(1,080,072.22)
				<u>Rate of Return</u>	<u>Income Tax Recovery Rate</u>		
3	Prior to Oct 2017 (From Docket U-99-69)			9.25%	4.50%		
4	Effective Oct 2017 (Order U-16-066(19) issued on 9-22-2017)			8.59%	4.29%		
5	Federal Tax Rate Change Effective Jan 2018 (2017 TCJA)			8.59%	2.44%		
6	Proposed methodology change Effective January 1, 2019			5.06%	1.04%		
7	Line Extension Surcharge =	\$ 1.00					
8	Balance at 12/31/18	\$ 5,862,076					
9	Final Cost Funded by Surcharge	\$ 3,630,072					
10	Unrecovered Carrying Costs at 12/31/18	\$ 2,232,004	\$	467,177	\$ 336,098.50		
11	Excess ADIT-Grossed Up	\$ 1,074,827					
	Unrecovered Net of Excess ADIT	\$ 1,157,177					
	Adjustment	\$ (400,000)					
12	Adjusted Unrecovered Net of Excess ADIT	\$ 757,177		Est. Amort. Period (Years)	13.5	Monthly Amort. =	\$ 4,673.93

		<u>Beginning Balance</u>	<u>Additional Costs</u>	<u>Rate of Return</u>	<u>Income Tax Recovery</u>	<u>Total Carrying Cost</u>	<u>Mcf Sales</u>	<u>Surcharge Receipts</u>	<u>Amortization of Unrecovered Carrying Cost Net of Excess ADIT</u>	<u>Ending Balance</u>
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
91	4/30/2025	\$ 1,604,697.88	\$ -	6,706.45	\$ 1,379.96	\$ 8,086.41	28,469.87	\$ (28,470)	\$ 4,673.93	\$ 1,588,988.36
92	5/31/2025	\$ 1,588,988.36	\$ -	6,632.38	\$ 1,364.72	\$ 7,997.10	32,183.46	\$ (32,183)	\$ 4,673.93	\$ 1,569,475.93
93	6/30/2025	\$ 1,569,475.93	\$ -	6,563.87	\$ 1,350.62	\$ 7,914.49	25,655.60	\$ (25,656)	\$ 4,673.93	\$ 1,556,408.75
94	7/31/2025	\$ 1,556,408.75	\$ -	6,536.39	\$ 1,344.97	\$ 7,881.36	12,555.36	\$ (12,555)	\$ 4,673.93	\$ 1,556,408.68
95	8/31/2025	\$ 1,556,408.68	\$ -	6,526.71	\$ 1,342.98	\$ 7,869.69	17,143.67	\$ (17,144)	\$ 4,673.93	\$ 1,551,808.63
96	9/30/2025	\$ 1,551,808.63	\$ -	6,516.47	\$ 1,340.87	\$ 7,857.34	12,800.23	\$ (12,800)	\$ 4,673.93	\$ 1,551,539.67
97	10/31/2025	\$ 1,551,539.67	\$ -	6,504.46	\$ 1,338.40	\$ 7,842.86	17,957.82	\$ (17,958)	\$ 4,673.93	\$ 1,546,098.65
98	11/30/2025	\$ 1,546,098.65	\$ -	6,433.11	\$ 1,323.72	\$ 7,756.83	40,919.36	\$ (40,919)	\$ 4,673.93	\$ 1,517,610.05
99	12/31/2025	\$ 1,517,610.05	\$ -	6,310.60	\$ 1,298.51	\$ 7,609.11	42,050.61	\$ (42,051)	\$ 4,673.93	\$ 1,487,842.48
100	1/31/2026	\$ 1,487,842.48	\$ -	6,136.21	\$ 1,262.63	\$ 7,398.84	65,228.21	\$ (65,228)	\$ 4,673.93	\$ 1,434,687.05
101	2/28/2026	\$ 1,434,687.05	\$ -	5,946.43	\$ 1,223.58	\$ 7,170.01	48,931.26	\$ (48,931)	\$ 4,673.93	\$ 1,397,599.73
102	3/31/2026	\$ 1,397,599.73	\$ -	5,790.09	\$ 1,191.41	\$ 6,981.50	48,909.95	\$ (48,910)	\$ 4,673.93	\$ 1,360,345.22



MEMORANDUM

CC-26-099

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

Item Type: Backup Memorandum
Prepared For: Mayor Lord and Homer City Council
Date: April 30, 2026
From: Andrea Browning, Personnel Director
Through: Melissa Jacobsen, City Manager

The City of Homer's employee benefit plans are due to renew on July 1, 2026. Below is a summary of the upcoming renewal:

USI Insurance Services conducted a targeted market review, and solicited bids for healthcare from multiple carriers: Premera, Aetna, and Alaska Municipal Health Trust (AMHT) for medical and dental quotes. Premera and Aetna provided quotes with a substantial increase. AMHT declined to quote, due to uncompetitive rates.

***Administration would like to move the city back to a January 1st healthcare renewal date each year, so we requested additional 6-month and 18-month bids, along with the standard 12-month renewals.**

Moda was the most competitive bid, but still a significant increase over FY26 (based on current enrollment numbers). A 6-month renewal contract of our current plan would be an 11.3% increase, and an 18-month contract would be a 24.5% increase.

At the request of HR, USI requested additional plan options through Moda that provide possible cost savings. USI Vice President, Employee Benefits – Brian Hardy presented plan options to Council on April 27th, including the Moda Select Plan, which provides the most cost-effective option.

- Moda came back with final number on 04/29/26, for the Moda Select Plan options, lowering the 18-month contract an additional 1%. (rate sheet attached).
- While the 6-month Moda Select Plan option offered would be a slight decrease in cost at -0.3%, it would only cover the period of July 1, 2026 – Dec 31, 2026, so we would be going out to bid again in 6 months.
- Based on our current loss ratio and large claims, and the initial quote from Moda for this renewal at 19.8%, it is unlikely that we would see anything under 20% for the 2027 renewal per USI.

If the City elects the 6-month plan using the Moda Select network option, below are some renewal scenario costs for plan year January 1, 2027 – December 31, 2027:

1. Moda releases a 10% renewal bid– COH would save about \$127,326-- savings of roughly 5%
2. Moda releases a 15% renewal bid– COH would pay about \$15,500 more-- increase cost of about 0.6%
3. Moda releases a 20% renewal bid– COH would pay about \$96,198 more-- increase cost of about 3.9%
4. Moda releases a 25% renewal bid– COH would pay about \$207,961 more-- increase cost of about 8.4%

Administration recommendation:

Approve an 18-month renewal contract of the Moda Select Plan, for an overall 9.6% increase. The current loss ratio and large claims indicate we would see a significant increase if we go out to bid in 6 months. Locking in the 18-month rate caps the increase and allows us to budget, while minimizing risk.

Employee Committee

EC met and discussed options, and they recommend the 6-month renewal with same Moda plan we currently have.

Demographics

The renewal rates in the packet provided by USI show rates based on current enrollment. Our enrollment numbers fluctuate throughout the year. On average, our enrollment has increased by four (4) employees in the past year, which increases the overall cost of healthcare.

***To better illustrate the demographics/ shift in enrollment numbers - last year's enrollment numbers vs. current enrollment:

The July 1, 2025 renewal rates are reflective of 67 total employees on the plan

- 19 Employee Only
- 11 Employee + Spouse
- 13 Employee + Child(ren)
- 24 Employee + Family

The July 1, 2026 renewal rates are reflective of 71 total employees on the plan

- 24 Employee Only
- 12 Employee + Spouse
- 11 Employee + Child(ren)
- 24 Employee + Family

Attachments:

Renewal Proposal from USI



City of Homer
 Cost Summary
 July 1, 2026 Renewal Date

Carriers	Current	12-Month Contract Current Benefits Renewal		6-Month Contract Current Benefits Scenario A		18-Month Contract Current Benefits Scenario B		6-Month Contract Option 1 Benefits Scenario C		12-Month Contract Option 1 Benefits Scenario C		18-Month Contract Option 1 Benefits Scenario D	
Medical	Moda	Moda		Moda		Moda		Moda		Moda		Moda	
Dental	Moda (Delta Dental)	Moda (Delta Dental)		Moda (Delta Dental)		Moda (Delta Dental)		Moda (Delta Dental)		Moda (Delta Dental)		Moda (Delta Dental)	
Vision	VSP	VSP		VSP		VSP		VSP		VSP		VSP	
Life / AD&D	Prudential	Prudential		Prudential		Prudential		Prudential		Prudential		Prudential	
FSA Administration	BenefitHelp Solutions	BenefitHelp Solutions		BenefitHelp Solutions		BenefitHelp Solutions		BenefitHelp Solutions		BenefitHelp Solutions		BenefitHelp Solutions	
Total Annual Cost													
Medical	\$2,242,989	\$2,687,103	19.8%	\$2,512,147	12.0%	\$2,823,923	25.9%	\$2,235,250	-0.3%	\$2,352,895	4.9%	\$2,471,731	10.2%
Dental	\$108,731	\$108,731	0.0%	\$108,731	0.0%	\$108,731	0.0%	\$108,731	0.0%	\$108,731	0.0%	\$108,731	0.0%
Vision	\$11,946	\$11,946	0.0%	\$11,946	0.0%	\$11,946	0.0%	\$11,946	0.0%	\$11,946	0.0%	\$11,946	0.0%
Life/AD&D	\$10,478	\$10,478	0.0%	\$10,478	0.0%	\$10,478	0.0%	\$10,478	0.0%	\$10,478	0.0%	\$10,478	0.0%
FSA Administration	\$1,115	\$1,115	0.0%	\$1,115	0.0%	\$1,115	0.0%	\$1,115	0.0%	\$1,115	0.0%	\$1,115	0.0%
Annual Total	\$2,375,259	\$2,819,373		\$2,644,417		\$2,956,193		\$2,367,520		\$2,485,165		\$2,604,001	
Change from Current		\$444,114		\$269,159		\$580,934		(\$7,738)		\$109,906		\$228,742	
Percentage Change		18.7%		11.3%		24.5%		-0.3%		4.6%		9.6%	

Notes

If the city of Homer elects the 6 month plan using the Moda Select network option, below are the renewal scenario costs for 2027:

1. Moda releases a 10% renewal for the 12 month plan year (1/2027-12/2027) - City of Homer would save about \$127,326 - savings of roughly 5%
2. Moda releases a 15% renewal for the 12 month plan year (1/2027-12/2027) - City of Homer would pay about \$15,500 more - increase cost of about 0.6%
3. Moda releases a 20% renewal for the 12 month plan year (1/2027-12/2027) - City of Homer would pay about \$96,198 more - increase cost of about 3.9%
4. Moda releases a 25% renewal for the 12 month plan year (1/2027-12/2027) - City of Homer would pay about \$207,961 more - increase cost of about 8.4%



MEMORANDUM

CC-26-100

Resolution 26-033, 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.

Item Type: Backup Information
Prepared For: Mayor Lord and Homer City Council
Date: May 7, 2026
From: Melissa Jacobsen, City Manager

Background: At the April 27 worksession, Council received information on health care renewal options from the City's benefits broker, USI. Following the worksession, Council requested additional information regarding a six-month renewal option under Option 1. USI provided the additional details in time for the Employee Committee (EC) to consider them at their meeting to discuss the health plan renewal options on Monday, May 4th.

Discussion: During the worksession, a Councilmember noted that some employee out-of-pocket costs increase under the Option 1 benefits plan. The benefits broker responded with a reference to a Health Savings Account (HSA) option intended to help employees enrolled in high-deductible health plans. In conversations with other managers, it appears there may be additional health plan options that could be beneficial to both employees and the City.

Human Resources Director Browning provided a thorough overview of the renewal options in her memo. An 18-month renewal under Option 1 appears to be the most cost-effective and lowest-risk option for the City, as it locks in a 9.6% rate increase for a longer period.

The EC agreed to recommend a six-month renewal with the current benefits.

After taking time to review plan differences, I believe a six-month renewal under the current plan merits consideration as well. While I recognize the risk and uncertainty associated with future renewal rates, a six-month term minimizes disruption and provides time for administration to better evaluate alternative options that may lessen impacts to the City budget and the employees. This additional time would also allow the EC to consult with their respective departments before making longer-term coverage recommendations.

I've provided a substitute resolution in the event the Council would like to consider the 6-month option under the current plan without having to make amendments at the table.

**CITY OF HOMER
HOMER, ALASKA**

City Manager

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

WHEREAS, Moda Health extended a renewal offer of a 9.6% medical plan increase for employee healthcare coverage for and 18-month period, from July 1, 2026 – December 31, 2027; and

WHEREAS USI conducted a targeted market review and solicited bids for healthcare from multiple carriers; and

WHEREAS Alaska Municipal Heath Trust (AMHT) declined to quote due to uncompetitive rates; and

WHEREAS Premera Blue Cross extended a bid offer of a 42.9% increase over current; and

WHEREAS Aetna extended a bid offer of a 40% increase over current; and

WHEREAS Moda’s Select Health’s plan option is the most competitive; and

WHEREAS, the City already has a rate lock with VSP for vision and Prudential for Life Insurance, which provide the best rates for those benefits; and

WHEREAS, approving an 18-month contract with Moda allows the City to move to a January 1st renewal date each year which will align with deductible and out-of-pocket max renewal dates annually and locks in a rate for an extended period.

NOW, THEREFORE, BE IT RESOLVED that the Homer City Council hereby approves new 18-month contracts based upon the proposals with terms beginning on July 1, 2026, and authorizes the City Manager to execute the appropriate documents.

PASSED AND ADOPTED by the Homer City Council this 11th day of May, 2026.

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CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal Note: \$2,604,001 annual cost of employee health care and life insurance.

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**CITY OF HOMER
HOMER, ALASKA**

City Manager

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.

WHEREAS, Moda Health extended a renewal offer of a ~~9.6~~ **11.3%** medical plan increase for employee healthcare coverage **with current benefits** for and ~~18 6~~ -month period, from July 1, 2026 – December 31, ~~2027~~ **2026**; and

WHEREAS, USI conducted a targeted market review and solicited bids for healthcare from multiple carriers; and

WHEREAS, Alaska Municipal Heath Trust (AMHT) declined to quote due to uncompetitive rates; and

WHEREAS, Premera Blue Cross extended a bid offer of a 42.9% increase over current; and

WHEREAS, Aetna extended a bid offer of a 40% increase over current; and

WHEREAS, Moda's Select Health's plan option is the most competitive; and

WHEREAS, the City already has a rate lock with VSP for vision and Prudential for Life Insurance, which provide the best rates for those benefits; and

WHEREAS, approving an ~~18 6~~ -month contract with Moda allows the City to move to a January 1st renewal date each year which will align with deductible and out-of-pocket max renewal dates annually ~~and locks in a rate for an extended period.~~

NOW, THEREFORE, BE IT RESOLVED that the Homer City Council hereby approves new ~~18 6~~ -month contracts based upon the proposals with terms beginning on July 1, 2026, and authorizes the City Manager to execute the appropriate documents.

PASSED AND ADOPTED by the Homer City Council this 11th day of May, 2026.

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CITY OF HOMER

RACHEL LORD, MAYOR

ATTEST:

AMY WOODRUFF, CITY CLERK

Fiscal Note: \$2,664,417 annual cost of employee health care and life insurance.

From: [Nina Faust](#)
To: [Department Clerk](#)
Cc: [Ryan Foster](#); shelly@agnewbeck.com
Subject: RE: Revised Homer City Code Title 21 ZONING AND PLANNING Updated April 14, 2026
Date: Monday, May 4, 2026 2:28:49 PM

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

P.O. Box 2994
Homer AK 99603

May 1, 2026

Homer Planning Commission
Homer City Council
Homer AK 99603

Please distribute my letter to the Planning Commission, the Homer City Council, and

RE: Revised Homer City Code Title 21 ZONING AND PLANNING Updated April 14, 2026

Comparing the Proposed Zoning Map and the Homer Wetlands map, I am dismayed to see that, despite all the new information we have about the importance of protecting high value wetlands, the decision makers have put a blanket zoning designation of Light Industrial Mixed Use (LIMU) on this sensitive area. I know it is currently General Commercial 2. I expecting movement in the direction of protecting these areas since open space protection is valued by Homer residents.

Over the years, much new information has been discussed about the need to protect high value wetlands because of the important ecological services they perform. For Homer, the wetlands above Beluga Lake act as filtration for water moving into Kachemak Bay, absorbing chemicals that would otherwise go into the Bay. In big rain events or rapid snow melt, excessive runoff is absorbed into the spongy mass of wetlands performing stormwater control that would be expensive if we had to construct other ways to control flooding waters or had to deal with the destructive force of heavy flooding from the canyon waterways coming off the ridge. Nature performs these services better than anything we could construct.

With Climate Change more atmospheric rivers are hitting different parts of the country with damaging results. Homer would be in trouble without this very large sponge to mitigate stormwaters. The wetlands with their ancient peatlands are a significant carbon sink. Perhaps there is a way to use this valuable land to create "mitigation credits" where developers elsewhere who need to offset their developments invest in purchasing these lands for protection under City Conservation zoning and then pay ongoing fees to help the City of Homer manage the natural area. This money could be used to pay owners for their land and

then protect this valuable area for the future. Many cities elsewhere have ignored the value of wetlands and allowed controversial developments that ended up costing a lot to mitigate when huge storms hit. We know better now, but too few communities heed the need to protect these valuable, dwindling wetlands.

Wetlands are also biodiverse areas, hosting a variety of species, from waterfowl to moose. The whole wetland complex is important as a wintering area for local moose. Habitat loss on the lower bench is making it harder for moose to find safe wintering areas with plentiful food. This area is ideal for moose and necessary for our local moose to thrive.

Ground water is important to the Homer area as drinking water is often difficult to locate and City water is not readily available throughout the community. Wetlands absorb water and help recharge underground aquifers. If we let this area be developed, over time there will be impacts to local aquifers.

All the potential uses that would be allowed in the LIMU would result in a tremendous amount of fill for building foundations and parking areas. Filling in high and moderate value wetlands will impact hydrology and absorption. Over time, we will not have any sort of functioning wetlands complex, a tragic loss of the ecological services the complex provides for the community.

Aside from all these intrinsic values, these high value wetlands have specialized economic values that contribute to our recreational and tourism economies. If the land can be preserved, in addition to all the ecological services they provide, they can also enhance our recreation opportunities with carefully placed wildlife viewing platforms, wetland study sites for outdoor education, and potentially a trail designed with minimal impact in mind. Working to protect these wetlands through a carbon credit system will keep intact an area that will work for us in this era of unpredictable mega storms so we are not overwhelmed with floods and erosion that could happen if this area is mostly developed.

Finally, I just want to express that allowing huge buildings greater than 30,000 square feet or larger will have a huge impact on the community. Big box stores in a small, unique community like Homer detracts from our uniqueness. We slowly will become like Anywhere USA. History has shown that small towns lose big time when big box stores move in, forcing the small business owners out of the market. A large AI center would be a bad choice as well. AI centers are energy hogs and water guzzlers. Homer does not have a huge supply of drinking water for our current population. We should not encourage businesses that will be a net detriment to the town. They can also cause a lot of pollution depending on the type of electricity they use. Likely, our electric rates would soar, just as they have in other communities in the Lower 48. We need to carefully consider what types of construction and how large we are encouraging so that we do not destroy the businesses of those who are currently part of the community.

In all decisions for larger developments, the people of the community should have the opportunity to comment on the proposed building, particularly if it is in a residential area. We have choices as to what we do and don't allow in this town. I would say once again—No to Big Box Stores, and now No to AI facilities or large prison facilities. Let's not make choices

that detract from our unique, beautiful community.

Sincerely,

Nina Faust