



City of Homer

www.cityofhomer-ak.gov

Office of the City Clerk

491 East Pioneer Avenue

Homer, Alaska 99603

clerk@cityofhomer-ak.gov

(p) 907-235-3130

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Memorandum Supplemental Packet

TO: MAYOR CASTNER AND HOMER CITY COUNCIL
FROM: MELISSA JACOBSEN, MMC, CITY CLERK
DATE: MAY 24, 2021
SUBJECT: SUPPLEMENTAL PACKET

COMMITTEE OF THE WHOLE

Discussion Topic

Ordinance 21-32, An Ordinance of the Homer City Council Appropriating Funds for the Fiscal Years 2022 and 2023 for the General Fund, the Water Fund, the Sewer Fund, the Port/Harbor Fund, and Internal Service Funds. City Manager.

Memorandum 21-087 from City Manager as backup and operating budget and capital budget.

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REGULAR MEETING

Consent Agenda

Ordinance 21-29, An Ordinance of the City Council of Homer, Alaska Amending HCC 2.08.030 to Designate Seats for Council Members Elected at Large from within the Boundaries of the City, and HCC 4.35.020 Votes Required to Amend the Percentages of Votes Required to be Elected. Smith/Hansen-Cavasos.

Written public comments

Page 3

Ordinance 21-30, An Ordinance of the City Council of Homer, Alaska Transferring Account Allowances within Fund 156 Capital Asset Repair and Maintenance Allowance Fund. Mayor/City Manager.

Memorandum 21-086 from City Manager as backup

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Ordinance 21-31, An Ordinance of the City Council of Homer, Alaska Removing the Homer Water and Sewer Program Funds from the Special Utility Fund and Creating a new Fund Account. Mayor.

Ordinance 21-31(S), An Ordinance of the City Council of Homer, Alaska Removing the Homer Water and Sewer Program Funds from the Special Utility Fund and Creating a new Fund Account **Consistent with Existing Revenue Code and Requiring Quarterly Reporting, and Amending Homer City Code 9.16 Sales Tax Section 9.16.010 Levied.** Mayor.

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Ordinance 21-32, An Ordinance of the Homer City Council Appropriating Funds for the Fiscal Years 2022 and 2023 for the General Fund, the Water Fund, the Sewer Fund, the Port/Harbor Fund, and Internal Service Funds. City Manager.

Memorandum 21-087 from City Manager as backup and operating budget and capital budget.

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ANNOUNCEMENTS/PRESENTATIONS/REPORTS

Planning Commission written report

Page 104

From: [mary griswold](#)
To: [Melissa Jacobsen](#)
Subject: Fwd: Ord 21-29 Designated Seats Introduction:Yes
Date: Saturday, May 22, 2021 7:57:26 PM

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

(please include in the city council supplemental packet)

----- Original Message -----

Subject: Ord 21-29 Designated Seats Introduction:Yes

Date: Sat, 22 May 2021 23:55:03 -0400

From: mary griswold <mgrt@xyz.net>

To: joey evensen <joeyevensen@ci.homer.ak.us>, rachel lord <rachellord@ci.homer.ak.us>, caroline venuti <carolinevenuti@ci.homer.ak.us>, donna aderhold <donnaaderhold@ci.homer.ak.us>, storm hansen cavasos <stormhansen-cavasos@ci.homer.ak.us>, Ken Castner <mayor@ci.homer.ak.us>, heath smith <heathsmith@ci.homer.ak.us>

I support introduction of Ord 21-29 re designated council seats because it deserves discussion.

I do not support the ordinance. I prefer our current method of voting for council members. Voting for designated seats would be more appropriate if the seats represented different districts of the city. We are not large enough to justify that.

I like voting for my two top choices, especially when no incumbent is running. I would be frustrated if my two choices were running for the same seat under this ordinance. "Vote for One" is not gaming the system. It is legal. It is a strategy. A voter who so strongly supports one candidate has the right to vote for only that one. He is however, giving up the opportunity to influence the outcome of the second seat. The strategy has it drawback. I suspect most people vote for two candidates in city council elections.

Voters do not have to vote all choices on the ballot. I rarely vote for anyone running uncontested, as is so common for some borough service area boards. One might say anyone who writes-in a candidate is throwing his vote away, but this is also a legal choice.

I see no reason to follow the process Soldotna uses without some compelling reasons. I am pretty sure (but not positive) that Kenai and Seward follow a process similar to ours.

I like our voting process and look forward to hearing the discussion.



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Memorandum 21-086

TO: Mayor Castner and Homer City Council
FROM: Rob Dumouchel, City Manager
DATE: May 24, 2021
SUBJECT: Ord 21-30 – Transferring Account Allowances within Fund 156 CARMA

At the May 10th Council meeting, various solutions to a negative balance within the General Capital Asset Repair and Maintenance Allowance (CARMA) Fund's general subaccount (156-0375) were presented. A resolution sponsored by the Mayor was pulled from the agenda and an ordinance submitted by the City Manager was not introduced. Instead, it was decided that we should attempt to solve this a different way.

I met with the Mayor and we collaborated on a solution which bridges the intent of his original solution with an alternative that I had provided in a memo to Council on May 10th. Ordinance 21-30, which is before Council this evening for introduction, rolls unencumbered funds from the other subaccounts (except for HERC, Fishing Hole, and Seawall) to the general account. This erases the negative balance and creates a new positive balance containing all existing funds available for appropriation to new projects. This action will not disrupt any ongoing projects already approved by the Council.

In the supplemental packet for the May 24th meeting, I am providing a budget memo which includes a first look at Capital Budget information. Council will see that new projects are connected to the general subaccount (156-0375) at this time. This is because the expectation is we will have work session discussions in the future that determine the future usage of CARMA subaccounts, in the meantime Council can choose to use the general subaccount for new activities.

Staff Recommendation: Introduce Ord 21-30

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

3 Mayor

4 **ORDINANCE 21-31(S)**

5
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
7 REMOVING THE HOMER WATER AND SEWER PROGRAM FUNDS
8 FROM THE SPECIAL UTILITY FUND AND CREATING A NEW FUND
9 ACCOUNT **CONSISTENT WITH EXISTING REVENUE CODE AND**
10 **REQUIRING QUARTERLY REPORTING, AND AMENDING HOMER**
11 **CITY CODE 9.16 SALES TAX SECTION 9.16.010 LEVIED.**
12

13 WHEREAS, The Homer Accelerated Water and Sewer Program (HAWSP) was established
14 by the voters to provide a dedicated source of revenue that shall be used to secure and retire
15 financing for the construction of new water and sewer infrastructure; and
16

17 WHEREAS, The 2019 audit indicated there was a fund balance of \$2,175,750, and
18 receivable assessments of \$3,393,907; and
19

20 WHEREAS, The Water and Sewer Fund is derived from the tariff and surcharge receipts
21 from the water and sewer utility operations and sales; and
22

23 WHEREAS, The 2019 audit indicated an operational surplus of \$673,603, an
24 accumulated surcharge of \$4,680,390 and capital appropriations of \$1,498,302; and
25

26 WHEREAS, The combination of the two disparate multi-million dollar activities into a
27 single account has not provided reporting clarity and transparency to the public.
28

29 NOW THEREFORE BE IT ORDAINED:
30

31 Section 1. The HAWSP Fund shall be removed from the Special Utility Fund and be
32 established as its own major fund, benefitting from the annual income from sales tax and
33 assessments collected.
34

35 Section 2. Homer City Code Chapter 9.16 Section 9.16.010 Levied is hereby amended as
36 follows:
37

38 9.16.010 Levied.
39

40 a. A consumer's sales tax in the amount of three percent is levied by the City on all sales, rents
41 and services within the City except as the same may be otherwise exempted by law.
42

43 b. An additional consumer's sales tax in the amount of three-quarters percent is hereby levied
44 by the City of Homer on all sales, rents and services within the City except as the same may be
45 otherwise exempted by law, for the purpose of funding debt retirement of the sewer
46 treatment plant improvements, and to the extent revenues from such tax exceed such debt
47 retirement obligations, for the purpose of funding water and sewer systems.

48
49 c. An additional consumer's sales tax in the amount of three-quarters percent is hereby levied
50 by the City of Homer on all sales, rents and services within the City except as the same may be
51 otherwise exempted by law, for the purpose of funding of street reconstruction
52 improvements and related utilities, construction of new local roads, construction of new
53 local trails, and maintenance of local roads and trails.

54
55 d. An additional consumer's sales tax in the amount of thirty-five hundredths of one percent
56 is hereby levied by the City of Homer on all sales, rents and services within the City, except as
57 the same may be otherwise exempted by law, for the purpose of funding public safety
58 operations and infrastructure within the City, including without limitation construction of a
59 police station, with three-tenths of one percent of the sales tax rate providing funds to pay
60 debt service on general obligation bonds authorized by Ord. 18-26(A)(S)(A) and expiring on
61 December 31st of the year when the City has received sufficient funds from that sales tax rate
62 to pay all of that debt service.

63
64 **e. The funds and fund activities described in paragraph a through d of this section, shall**
65 **be separately accounted, and there shall be quarterly reports to the Homer City Council**
66 **reflecting each fund's inflows and outflows, marked against their respective budgetary**
67 **histories and projections.**

68
69 Section 3. Section 1 is a budget amendment ordinance and shall not be codified.

70
71 Section 4. Section 2 is of a permanent and general character and shall be included in the City
72 Code.

73
74 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 14th day of June, 2021.

75
76 CITY OF HOMER

77
78 _____
79 KEN CASTNER, MAYOR

80
81
82 ATTEST:

83
84 _____

85 MELISSA JACOBSEN, MMC, CITY CLERK

86

87 YES:

88 NO:

89 ABSTAIN:

90 ABSENT:

91

92 First Reading:

93 Public Hearing:

94 Second Reading:

95 Effective Date:

**CITY OF HOMER
HOMER, ALASKA**

City Manager

ORDINANCE 21-32

AN ORDINANCE OF THE HOMER CITY COUNCIL APPROPRIATING FUNDS FOR THE FISCAL YEARS 2022 and 2023 FOR THE GENERAL FUND, THE WATER FUND, THE SEWER FUND, THE PORT/HARBOR FUND, AND INTERNAL SERVICE FUNDS.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2022:

General Fund	\$13,421,198
Water Fund	\$ 2,075,614
Sewer Fund	\$ 1,748,062
Port/Harbor Fund	<u>\$ 5,105,259</u>
Total Expenditures	\$22,347,286
Internal Service Funds	\$2,638,118

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2023:

General Fund	\$13,843,353
Water Fund	\$ 2,187,386
Sewer Fund	\$ 1,780,616
Port/Harbor Fund	<u>\$ 5,251,279</u>
Total Expenditures	\$22,314,495
Internal Service Funds	\$2,942,148

Section 3. The amounts appropriated by this ordinance are appropriated to the objects and purposes stated in the adopted budget.

Section 4. Grant funds. (a) If grant funds that are received during the fiscal year exceed the amounts of such funds appropriated by this ordinance by not more than \$25,000, the affected appropriation is increased by the amount of the increase in receipts.

42 (b) If grant funds that are received during the fiscal year exceed the amounts
43 appropriated by this ordinance by not more than \$25,000, the appropriation from city funds
44 for the affected program may be reduced by the excess if the reduction is consistent with
45 applicable federal and state statutes.

46 (c) If grant funds that are received during the fiscal year fall short of the amounts
47 appropriated by this ordinance, the affected appropriation is reduced by the amount of the
48 shortfall in receipts.

49
50 Section 5. Donations or charitable contributions. If donations or contributions are
51 received during the fiscal year that exceed the amounts of such funds appropriated by this
52 ordinance by not more than \$5,000, the affected appropriation is increased by the amount of
53 the increase in receipts.

54
55 Section 6. A copy of the adopted budget shall be certified by the City Clerk and filed in
56 the office of the City Clerk.

57
58 Section 7. The supporting Line Item Budget detail as presented by the Administration
59 and reviewed by the City Council is incorporated as part of this Budget Ordinance.

60
61 Section 8. The property tax mill levy is set at 4.5 mills for 2020.

62
63 Section 9. This Ordinance is limited to approval of the Budget and appropriations for
64 Calendar Year 2020 and 2021, is a non code Ordinance and shall become effective July 1, 2021.

65
66 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 24th day of June, 2021.

67
68 CITY OF HOMER

69
70
71
72 _____
73 KEN CASTNER, MAYOR

74
75
76
77 _____
78 MELISSA JACOBSEN, MMC, CITY CLERK

79
80 YES:
81 NO:
82 ABSTAIN:
83 ABSENT:

- 84
- 85
- 86 First Reading:
- 87 Public Hearing:
- 88 Second Reading:
- 89 Effective Date:



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Memorandum 21-087

TO: Mayor Castner and Homer City Council
FROM: Rob Dumouchel, City Manager
DATE: May 24, 2021
SUBJECT: FY22/23 Operating Budget Introduction and FY22/23 Capital Budget Draft Information

The May 24th Council meeting will see the introduction of the FY22/23 Operating Budget ordinance and a preview of the FY22/23 Capital Budget. The Operating Budget will come before Council two more times with a target adoption on June 28th. The Capital Budget ordinance is on track for introduction on June 14th and adoption on June 28th. In years past, they have been presented as one ordinance and one document. For this biennium they will be presented separately.

Overview

The budget proposed generally maintains the status quo, which in Homer has been conservative year over year growth. It does not add any new staff, does not cut services to the public, and it does not raise taxes. That said, the proposed budget does present operating deficits which are balanced by transfers from fund balance. The pandemic year of 2020 has had an outsized effect on many local governments all throughout the country, however, we seem to have fared much better than many municipalities. While we are forecasting a deficit, I believe that there are good odds we'll see surplus conditions in FY22 actuals. Indicators are pointing towards a very strong summer tourist season, however, it is very difficult to accurately quantify what is likely to be a very out of the ordinary year. Additionally, in recent years, the City has been least half a million dollars under budget in actual spend and generated an average of more than one million dollars in additional revenue when we compare budgets to actuals.

Two items which are not yet set, but will potentially have a significant impact on our operating budgets, are health insurance costs and the American Rescue Plan Act (ARPA).

- **Health Insurance Costs** – In the early review draft provided on May 10th, Administration had budgeted a 10% across the board increase for health insurance in FY22 and again in FY23. That same day our broker indicated that we may be on track for a larger increase. We have since gone out to bid through our broker to see what else may be available on the market. We expect news during the first week of June. In the meantime, we have increased the health insurance budget to a 15% increase in each year. It is very likely we will have to modify that number between introduction and adoption of the budget. Our insurance broker will attend the June 14th Committee of Whole meeting to address Council.
- **ARPA** – The City is expecting approximately \$1.2 million in COVID relief funds from the Federal Government which will be paid out in two tranches (~\$600,000 in FY22 and ~\$600,000 in FY23). We are

currently evaluating if these funds can be used as revenue replacement, and if those funds can then be integrated into our operating budget. The Finance Department has reached out to a financial consulting firm to assist us in our analysis of the law and how it applies to our specific context. Once we have a firm grasp of the possibilities for these funds, they may be integrated into the budget via an amendment.

FY22/23 Operating Budgets

General Fund

The General Fund Operating Budget was built with the intention of maintaining existing City services without adding new staff positions. While there are compelling cases to be made for new or expanded positions in many departments, the forecasted revenue does not support those costs and the budget includes zero new employees. It does however make some allowances for expanded temporary staff or professional services to help our team meet the demands of Council and the public for services.

The impact of rising health insurance rates has generated forecasted deficits of \$39,668 and \$180,164 for FY22 and FY23 respectively. With an expected heavy tourist season, and a tendency to come in under budget in actual spend year over year, Administration believes that it is very likely that our actual spending will not exceed our revenues.

Utility Fund

Utility operations are funded by water and sewer rates. In November 2020, Council reduced the rates by removing the CARMA reserve component (15% of the operating budget) via Resolution 20-118(s). This has contributed to forecasted deficits of \$46,991 in FY22 and \$199,913 in FY23. The Council is in the middle of a review of water and sewer reserves and financial policies with an outside consultant at HDR. There is an expectation from Administration that the results of that work will lead to an updated rate which will rebalance the utility operations budget. This is likely to occur after the adoption of the FY22/23 budget.

Harbor Enterprise Fund

The Enterprise's operating budget is in good shape for FY22/23 and projecting a surplus in each year. We anticipate a transfer of \$650,391 to reserves in FY22 and \$636,422 in FY23. The Port & Harbor Commission has indicated an interest in supporting a credit for General Fund sales tax revenue generated by the Enterprise. I have not included that request in the budget as we have not forecasted sufficient revenue to the General Fund in FY22/23 to support it without a transfer from reserves. If we have a very strong tourist season, I believe that this is a great request for Council to follow up on and consider as part of a mid-biennium review.

FY22/23 Capital Budget

Attached to this memo are a series of sheets containing proposed capital projects. These sheets are broken up by funding source (i.e. CARMA 156, Fleet CARMA 152, Port & Harbor Fleet 452, Port & Harbor Reserve 456, HART, & HAWSP).

All capital project funding is carried by existing funds, no project slated for review and approval exceeds the current balances of the funding sources. The CARMA Funds (152, 156, and 256) have sufficient existing funds to get a meaningful number of projects underway in FY22/23. A major goal of Administration in the project list put forward is to not fall behind in projects, fleet replacements, etc. because it will only exacerbate future needs. A concern is that the CARMA funds do not have new funds slated to refill them in the current draft

operating budget. Administration believes that there is a very real chance sales tax revenues will greatly exceed forecasts which could provide surplus operating funds. The staff recommendation would be to prioritize the funding of CARMA accounts (or whatever vehicle Council chooses to use for future project funding) if those surplus funds materialize.

In the attached sheets you will see the following: current information, open encumbrances, requested projects, future fund activity, and proposed future state. See below for definitions/explanations of each section.

- **Current Information** – this section shows the funding source as it stands right now with its current fund balance, open encumbrances, and available balance.
- **Open Encumbrances** – this section shows projects previously approved by Council that still have unspent funds. Each project is shown with the department that requested the project, the ordinance approving the money, the applicable account number, and the amount of funds remaining. In some cases the project has not been started and the full value is remaining, in others the project is at a midway point and some money has been spent but there is more work to do with the remaining funds.
- **Requested Projects** – this section shows projects which have been sent to the City Manager by staff and approved for inclusion into the Capital Budget draft. Each project is shown with the requesting department, applicable account number, fiscal year*, and requested amount.
- **Future Fund Activity** – this section shows other expected movement within the funding source to include transfers, incoming sales tax, assessment revenue, and debt payments.
- **Proposed Future State** – this section shows how the funding source would shape up financially if all projects presented are approved by the Council and other spending and revenues occur as budgeted.

*Regarding fiscal years, staff made their requests for either FY22 or FY23. At this time I have chosen to show all requests in FY22. I'm doing this because there are a lot of disruptions in worldwide supply chains which could last months to years depending on the industry. I would like staff to have the flexibility to take advantage of opportunities as they arise to acquire capital items when they are available, which might not perfectly sync up with our fiscal years.

Between this Council meeting and the Capital Budget introduction June 14th, I will be reviewing the draft with staff and possibly making some small changes. With current market fluctuations it is difficult to make accurate pricing estimates, we are making a good faith effort to get as close as we can to minimize return trips to Council for additional appropriations. In the meantime, I would ask that Council forward comments, questions, etc. to my office for review.

CITY OF HOMER

DRAFT BIENNIAL BUDGET

By Homer City Council

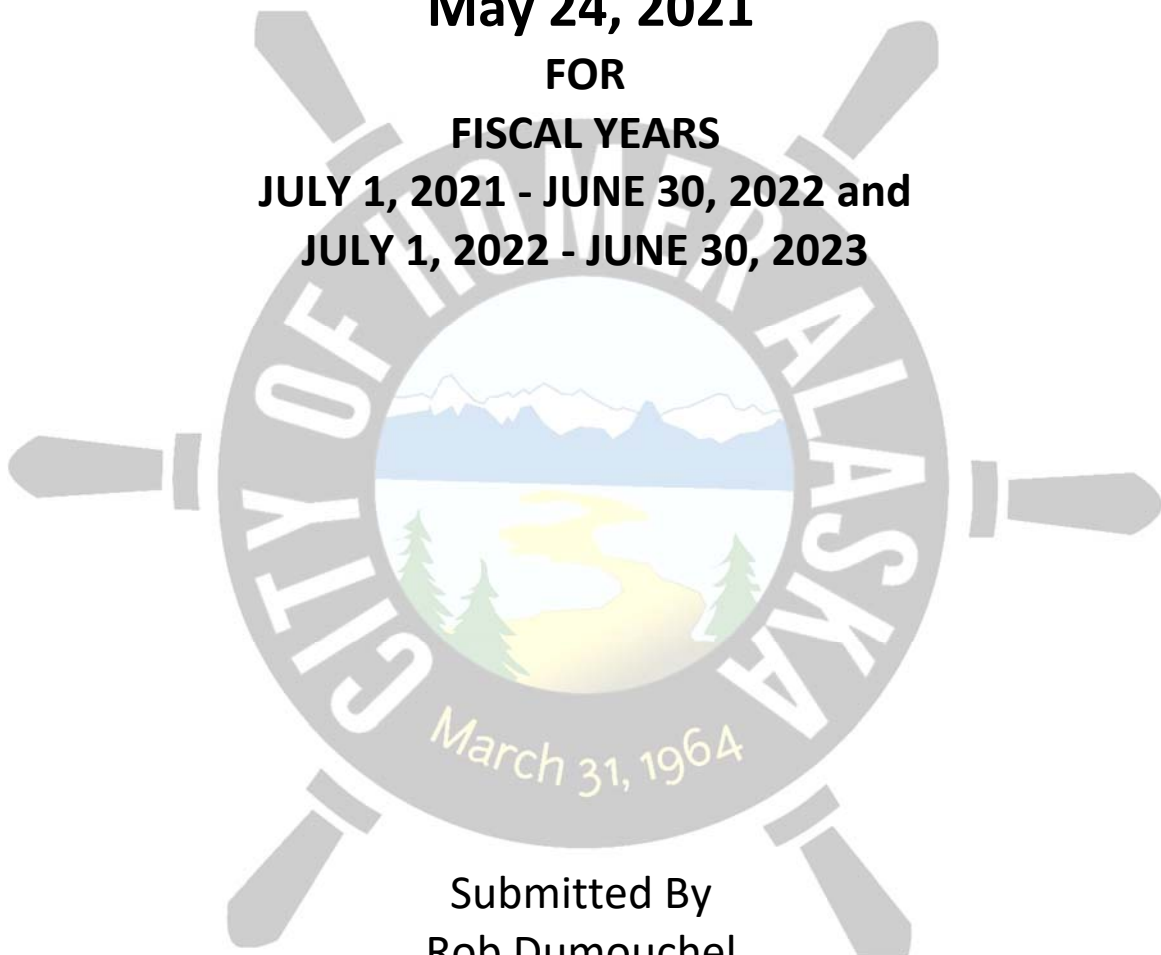
May 24, 2021

FOR

FISCAL YEARS

JULY 1, 2021 - JUNE 30, 2022 and

JULY 1, 2022 - JUNE 30, 2023



Submitted By
Rob Dumouchel
City Manager

Prepared By Finance Department

City of Homer

The City of Homer was established as a first class municipality in March 1964 with a city manager/city council form of government. Elected officials consist of six City Council members and the mayor. Homer is part of the Kenai Peninsula Borough.

Mission Statement: The City of Homer exists to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens' needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

CITY COUNCIL:

Mayor	Ken Castner
Council Members	Donna Aderhold Heath Smith Caroline Venuti Rachel Lord Joey Evensen Storm Hanson-Cavasos

CITY ADMINISTRATION:

City Manager	Rob Dumouchel
--------------	---------------

Departments & Divisions

City Clerk
Finance
Fire
Human Resources
Information Technology
Library
Police
Port & Harbor
Public Works
Zoning & Planning

Department & Division Heads

Melissa Jacobsen
Elizabeth Walton
Mark Kirko
Andrea Browning
Nick Poolos
David Berry
Mark Robl
Bryan Hawkins
Jan Keiser
Rick Abboud

City of Homer
Proposed Budget Development Schedule for FY 2022 & 2023

Dates	Time	Event
2/8/2021	6:00 PM	Budget Development Schedule approved by Council
2/22/2021		Submit to departments, budget work sheets including salary and fringe benefit costs
	5:00 PM	Committee of the Whole, Council to discuss budget priorities for the coming year
	6:00 PM	Regular Meeting, Public Hearing - public input on budget priorities for the coming year
3/8/2021	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund
3/29/2021		Departmental Draft Budget and narratives to Finance
4/12/2021		Compile data and return copy to departments for review
4/12 - 4/23/2021	Weeks Of	City Manager - Budget Review with Finance Director and Department Heads
4/26/2021		Preliminary budget assumptions to Council.
5/10/2021		City Manager's Budget (Proposed Budget) to Council
	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
5/24/2021	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions
6/14/2021	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
6/28/2021	6:00 PM	Regular Meeting - Public Hearing & FY 2022/23 Budget Adoption

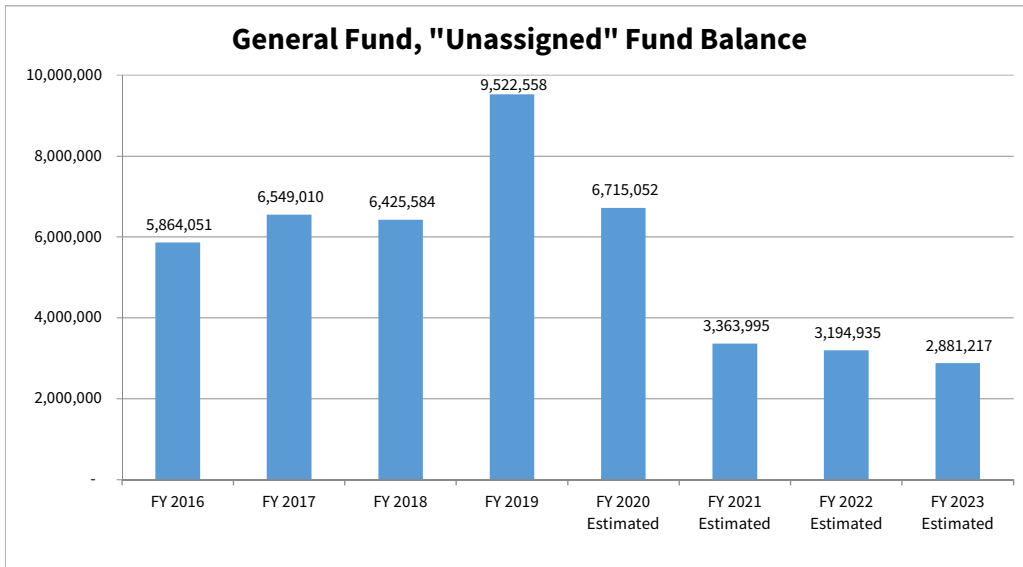
**City of Homer
FY22/23 Operating Budget**

**Fund Balances - Total
Major Funds**

FY Ending	General	Utility Special Revenue	City Facilities Capital Projects	Gas Line Capital Project	HART - Roads Capital Projects	Nonmajor (incl. HART Trails)	Total Gov. Funds	CAFR ref.
12/31/2010	5,573,814	3,657,285	0	0	4,673,141	5,240,631	19,144,871	Page 20
12/31/2011	6,727,846	3,345,465	877,757	0	5,457,410	3,828,588	20,237,066	Page 20
12/31/2012	6,088,612	3,204,482	196,953	0	6,329,416	4,587,849	20,407,312	Page 22
12/31/2013	6,047,784	3,012,653	(1,737,914)	0	6,025,791	4,804,509	18,152,823	Page 22
12/31/2014	6,569,033	1,807,867	0	(281,413)	6,994,279	4,642,319	19,732,085	Page 22
12/31/2015	6,521,000	2,534,072	0	176,869	7,454,304	5,022,558	21,708,803	Page 20
12/31/2016	6,612,768	3,484,580	0	(2,233,601)	6,640,048	6,173,293	20,677,088	Page 20
12/31/2017	7,207,029	3,806,889	0	(1,364,351)	6,616,062	4,591,755	20,857,384	Page 20
12/31/2018	7,155,081	4,114,638	0	(932,007)	6,039,671	7,010,324	23,387,707	Page 21
12/31/2019	10,051,587	6,031,446	3,719,822	(620,533)	5,907,370	5,073,734	30,163,426	Page 21

General Fund Balance - Unassigned

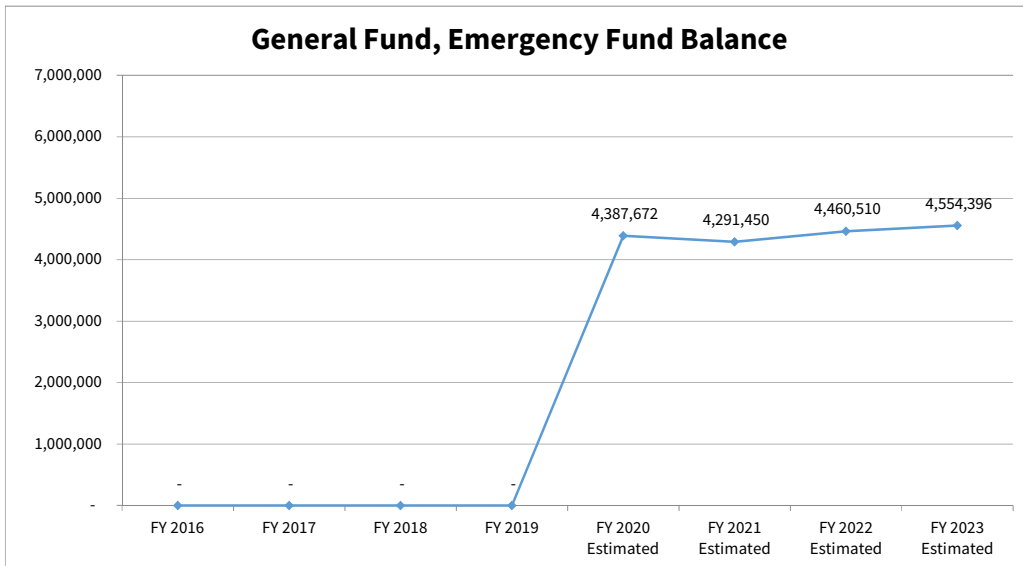
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
5,864,051	6,549,010	6,425,584	9,522,558	6,715,052	3,363,995	3,194,935	2,881,217



General Fund - Emergency Fund Balance

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
-	-	-	-	4,387,672	4,291,450	4,460,510	4,554,396

Emergency Fund effective FY20 per HCC 3.05.049 - Equal to four months operating revenue for current fiscal year



City of Homer
FY22/23 Operating Budget

FUND 100						
GENERAL FUND						
COMBINED STATEMENT						
	FY19	FY20	FY21	FY21	FY22	FY23
	1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -
	12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE:						
Property Taxes	3,651,365	3,719,082	3,535,212	123,353	3,794,794	3,883,898
Sales & Use Taxes	6,447,985	5,737,465	5,616,808	1,825,253	6,099,969	6,297,167
Permits & Licenses	41,152	43,425	45,342	23,914	46,595	44,261
Fines & Forfeitures	28,798	10,100	22,643	5,201	22,930	17,393
Use of Money & Property	188,592	207,849	74,720	37,360	146,718	153,499
Revenues from Other Agencies	573,188	562,866	562,800	247,480	562,866	562,866
<i>PERS and Shared Revenue</i>	<i>294,185</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Charges for Services	517,438	570,482	580,537	308,347	597,597	518,992
Other Revenue	73,126	80,441	-	-	-	-
Airport	218,798	172,725	191,240	93,814	198,729	194,643
Total General Fund Revenue	12,034,627	11,104,435	10,629,301	2,664,721	11,470,199	11,672,720
Total Transfer from other Funds	2,021,428	2,058,582	2,245,049	3,750,914	1,951,000	2,170,633
Total Revenues & Transfers (W/O PERS Relief)	13,761,870	13,163,017	12,874,350	6,415,635	13,421,198	13,843,353
EXPENDITURES:						
Personnel (W/O PERS Relief)	7,740,660	7,942,304	8,647,865	4,221,916	9,131,557	9,546,143
Operations & Maintenance	3,161,335	3,035,757	3,642,028	2,055,637	4,028,601	4,070,403
Debt Service	-	-	-	-	-	-
Total Operating Expenditures	10,901,995	10,978,062	12,289,893	6,277,553	13,160,158	13,616,547
Operating Surplus/Deficit before Transfers	2,859,875	2,184,955	584,457	138,082	261,040	226,807
Operating Transfers To:						
Police Fleet CARMA	100,000		23,456			
PW Fleet CARMA	60,000	196,500	94,500			
Fire Fleet CARMA	71,222		110,000			
City Hall CARMA						
Planning CARMA						
General CARMA						
Information Tech CARMA						
Public Arts CARMA						
Animal Shelter CARMA						
Parks & Recreation CARMA	92,500		27,857			
Fire CARMA		87,257	40,000			
Police CARMA						
Library CARMA	52,000					
ADA CARMA						
Airport CARMA	100,000	83,397				
Public Works CARMA	46,059					
Seawall Maintenance CARMA	10,000	10,000	10,000	10,000	10,000	10,000
Other Transfers - Balancing Health Insurance	69,589	574	2,018	2,469	1,778	2,443
Transfer to Water Hydrants	100,350	99,629	108,433	45,673	91,418	91,734
Revolving Energy Fund Repayment	10,703	22,788	21,718	21,718	21,718	0
Leave Cash Out Bank	85,232	104,643	146,474	58,222	136,126	122,629
Total Operating Transfers:	797,655	604,789	584,457	138,082	261,040	226,806
Total Expenditures & Operating Transfers	11,699,650	11,582,851	12,874,350	6,415,635	13,421,198	13,843,353
Total Deficit/Surplus	2,062,220	1,580,166	0	0	0	0

City of Homer
FY22/23 Operating Budget

FUND 100									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
0005	PROPERTY TAXES:								
4101	Real Prop Tax	3,272,292	3,419,832	3,194,447	63,339	3,427,798	3,516,902	322,455	10.1%
4102	Per Prop Tax	246,130	222,714	215,966	6,606	231,940	231,940	15,974	7.4%
4103	Motr Vehicle Tx	46,362	43,376	48,869	18,543	46,978	46,978	(1,891)	-3.9%
4104	Prior Years Taxes	79,050	25,833	62,444	28,669	76,629	76,629	14,186	22.7%
4105	Pen/Int Prop Tx	7,530	7,326	1,407	4,198	4,942	4,942	3,536	251.3%
4107	Oil Tax	-	-	12,080	1,999	6,506	6,506	(5,573)	-46.1%
	Total Property Taxes	3,651,365	3,719,082	3,535,212	123,353	3,794,794	3,883,898	348,687	9.9%
0010	SALES & USE TAXES:								
4201	Sales Tax	6,394,988	5,547,037	5,555,334	1,793,487	5,837,403	6,034,600	479,266	8.6%
	Remote Sales Tax	-	138,150	-	-	207,225	207,225	207,225	0.0%
4202	Cooperative Tax	23,996	23,828	28,458	7,999	24,458	24,458	(3,999)	-14.1%
4203	Liquor License	25,000	24,450	29,183	21,767	26,883	26,883	(2,300)	-7.9%
4205	Sales Tax Comm	4,000	4,000	3,833	2,000	4,000	4,000	167	4.3%
	Total Sales and Use Taxes	6,447,985	5,737,465	5,616,808	1,825,253	6,099,969	6,297,167	680,359	12.1%
0015	PERMITS & LICENSES:								
4301	Driveway Permit	1,830	2,282	2,073	1,078	2,040	2,089	15	0.7%
4302	Sign Permits	50	150	225	100	167	161	(64)	-28.4%
4303	Building Permit	15,450	14,006	16,463	7,817	15,805	17,018	554	3.4%
4304	Peddler Permits	2,874	2,822	3,198	2,375	3,043	2,336	(862)	-26.9%
4308	Zoning Fees	9,125	20,150	14,713	8,525	17,158	14,075	(638)	-4.3%
4309	Row Permit	6,225	270	3,528	2,045	3,225	3,725	198	5.6%
4310	Marijuana Licenses	1,600	600	1,167	333	1,300	1,456	289	24.8%
4314	Taxi/chauffeurs/safety Inspec	3,998	3,145	3,976	1,641	3,858	3,402	(574)	-14.4%
	Total Permits and Licenses	41,152	43,425	45,342	23,914	46,595	44,261	(1,081)	-2.4%
0020	FINES & FORFEITURES:								
4401	Fines/Forfeit	16,008	5,615	12,459	3,996	12,755	9,255	(3,204)	-25.7%
4402	Non Moving Fine	12,790	4,485	10,184	1,205	10,175	8,138	(2,045)	-20.1%
	Total Fines and Forfeitures	28,798	10,100	22,643	5,201	22,930	17,393	(5,249)	-23.2%
0025	USE OF MONEY:								
4801	Interest Income	188,592	207,849	74,720	37,360	146,718	153,499	78,779	105.4%
4802	Penalty/Interest	-	-	-	-	-	-	-	0.0%
	Total Use of Money	188,592	207,849	74,720	37,360	146,718	153,499	78,779	105.4%
0030	REVENUES-OTHER AGENCIES:								
4503	Prisoner Care	440,066	440,066	440,000	220,033	440,066	440,066	66	0.0%
4504	Borough 911	52,800	52,800	52,800	-	52,800	52,800	-	0.0%
4505	Police Sp Serv	36,000	36,000	36,000	27,000	36,000	36,000	-	0.0%
4507	Library Grt Ak	9,847	-	-	-	-	-	-	0.0%
4508	Library Grant	475	-	-	447	-	-	-	0.0%
4511	Pioneer Av Maint	34,000	34,000	34,000	-	34,000	34,000	-	0.0%
4527	PERS Revenue ***	294,185	-	-	-	-	-	-	0.0%
	Total Intergovernmental	867,373	562,866	562,800	247,480	562,866	562,866	66	0.0%
0035	CHARGES FOR SERVICES:								
4311	Library Cards	60	182	-	-	-	-	-	0.0%
4315	Project Administration Fee	516	-	-	-	-	-	-	0.0%
4316	Lid Application Fee	100	300	-	-	-	-	-	0.0%
4317	Lid Yearly Bill	20,736	21,734	17,589	9,278	21,866	17,669	80	0.5%
4516	Pw Equip & Serv	300	-	10,881	2,643	10,477	1,907	(8,974)	-82.5%
4599	Pioneer Beautification	150	-	295	55	113	108	(187)	-63.3%
4601	Ambulance Fees	122,725	282,055	158,606	89,815	201,847	165,082	6,476	4.1%
4603	Fire Contract - Kachemak City	91,204	96,970	86,059	59,133	90,356	90,100	4,041	4.7%
4604	HVF Class Fees	-	-	-	-	-	-	-	0.0%
4607	Other Services	31,745	10,054	32,499	12,952	29,838	20,768	(11,731)	-36.1%
	Camping	178,663	124,894	211,630	105,815	177,303	170,294	(41,336)	-19.5%
4609	Animal Care Fee	17,913	10,256	15,800	6,839	16,477	14,527	(1,273)	-8.1%
4610	Plans & Specs	5	1	-	-	-	-	-	0.0%
4611	City Clerk Fees	1,987	1,954	2,061	513	1,957	2,725	665	32.3%
4612	Publication Fee	7	-	-	-	-	-	-	0.0%

City of Homer
FY22/23 Operating Budget

FUND 100									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	FULL-YEAR 1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	DRAFT 7/1/21 - 6/30/22	DRAFT 7/1/22 - 6/30/23	FY23 Draft & FY21 Full Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
4613	Cemetery Plots	6,400	5,400	6,133	3,633	5,800	4,933	(1,200)	-19.6%
4614	Community Recreation Fees	42,279	15,883	37,481	17,003	37,654	27,191	(10,290)	-27.5%
4650	Rents & Leases	-	-	-	-	2,925	2,483	2,483	0.0%
4655	Pavillion Rental	2,650	800	1,088	533	983	1,206	118	10.9%
4660	Advertising - Community School	-	-	417	133	-	-	(417)	-100.0%
4907	Old School Fees	-	-	-	-	-	-	-	0.0%
	Total Charges for Services	517,438	570,482	580,537	308,347	597,597	518,992	(61,545)	-10.6%
0040	OTHER REVENUE:								
4901	Surplus Prop	5,651	-	-	-	-	-	-	0.0%
4902	Other Revenue	67,476	80,441	-	-	-	-	-	0.0%
	Total Other Revenues	73,126	80,441	0	0	0	0	-	0.0%
0045	AIRPORT TERMINAL REVENUES:								
4655	Airline Leases	135,479	129,368	105,581	60,678	117,067	126,258	20,677	19.6%
4656	Concessions	11,519	5,794	15,090	6,259	15,391	11,717	(3,372)	-22.3%
4657	Car Rental	45,478	30,055	39,839	13,549	39,099	38,478	(1,361)	-3.4%
4658	Parking Fees	26,322	7,508	30,730	13,328	27,172	18,189	(12,541)	-40.8%
4660	Advertising	-	-	-	-	-	-	-	0.0%
	Total Airport	218,798	172,725	191,240	93,814	198,729	194,643	3,403	1.8%
	Total Before Operating Transfers	12,034,627	11,104,435	10,629,301	2,664,721	11,470,199	11,672,720	1,043,419	9.8%
0099	OPERATING TRANSFERS:								
4981	G/F Admin Water	290,905	292,014	303,587	162,101	302,008	312,711	9,123	3.0%
4982	G/F Admin Sewer	226,141	232,276	241,482	141,533	289,535	299,830	58,349	24.2%
4983	G/F Admin P & H	591,076	579,038	601,986	-	455,624	470,122	(131,865)	-21.9%
4984	G/F ADMIN HART	143,856	118,629	123,331	-	-	-	(123,331)	-100.0%
4985	G/F Admin Hawsp	143,856	148,287	154,164	-	-	-	(154,164)	-100.0%
4987	G/F ADMIN HART -TRAILS	-	29,657	30,833	-	-	-	(30,833)	-100.0%
4990	Other Transfer	615,593	648,680	789,666	-	864,165	907,807	118,141	15.0%
4992	Other Transfer	10,000	10,000	-	3,447,280	39,668	180,164	180,164	0.0%
	Total Operating Transfers	2,021,428	2,058,582	2,245,049	3,750,914	1,951,000	2,170,633	(74,415)	-3.3%
	Grand Total	14,056,055	13,163,017	12,874,350	6,415,635	13,421,198	13,843,353	969,003	7.5%
	Grand Total (Adj) ***	13,761,870	13,163,017	12,874,350	6,415,635	13,421,198	13,843,353	969,003	7.5%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
TOTAL COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	4,314,144	4,680,674	5,070,448	2,535,221	5,245,092	5,422,705	352,258	6.9%
5102	Fringe Benefits	2,591,688	2,631,579	2,820,332	1,325,231	3,049,964	3,268,908	448,576	15.9%
5103	Part-time Wages	409,671	233,551	354,048	160,021	398,728	403,415	49,367	13.9%
5104	Part-time Benefits	100,435	69,887	106,264	38,842	118,629	127,994	21,730	20.4%
5105	Overtime	308,302	311,519	282,266	155,319	304,156	308,132	25,866	9.2%
5107	Part-time Overtime	6,447	1,294	14,507	7,283	14,989	14,989	482	3.3%
5108	Unemployment Benefits	9,974	13,800	-	-	-	-	-	0.0%
5112	PERS Relief	294,185	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	8,034,845	7,942,304	8,647,865	4,221,916	9,131,557	9,546,143	898,278	10.4%
Maintenance and Operations									
5201	Office Supplies	29,564	28,921	46,100	23,750	42,450	42,700	(3,400)	-7.4%
5202	Operating Supplies	199,817	193,214	239,970	112,735	250,770	250,770	10,800	4.5%
5203	Fuel and Lube	188,563	197,077	249,950	137,939	260,800	264,800	14,850	5.9%
5204	Chemicals	97,995	98,700	102,000	104,000	113,550	122,600	20,600	20.2%
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%
5206	Food and Staples	28,810	24,939	35,400	15,100	33,700	33,700	(1,700)	-4.8%
5207	Vehicle and Boat Maintenance	250,449	234,996	250,700	134,100	271,200	271,200	20,500	8.2%
5208	Equipment Maintenance	13,843	15,080	37,600	18,325	36,125	36,125	(1,475)	-3.9%
5209	Building & Grounds Maintenance	59,663	57,574	76,150	39,325	101,050	94,250	18,100	23.8%
5210	Professional Services	829,793	743,648	775,666	457,354	682,857	670,257	(105,409)	-13.6%
5211	Audit Services	77,808	34,180	88,935	88,935	93,382	98,051	9,116	10.3%
5213	Survey and Appraisal	1,260	525	4,500	3,000	5,000	5,000	500	11.1%
5214	Rents & Leases	96,251	107,006	112,100	79,173	122,173	123,373	11,273	10.1%
5215	Communications	123,233	160,131	135,100	67,625	162,465	160,465	25,365	18.8%
5216	Freight and Postage	19,141	20,008	25,000	12,150	22,750	22,800	(2,200)	-8.8%
5217	Electricity	231,735	234,484	294,511	130,964	268,101	294,911	401	0.1%
5218	Water	23,307	17,566	28,019	8,626	28,939	28,939	920	3.3%
5219	Sewer	27,233	20,099	35,849	9,851	35,574	35,574	(275)	-0.8%
5220	Refuse and Disposal	4,892	10,122	10,550	4,625	9,700	9,800	(750)	-7.1%
5221	Property Insurance	19,235	26,341	25,803	14,383	38,337	41,885	16,082	62.3%
5222	Auto Insurance	36,797	35,398	45,990	17,600	39,413	43,333	(2,658)	-5.8%
5223	Liability Insurance	56,013	84,098	69,208	48,616	109,903	120,809	51,601	74.6%
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%
5227	Advertising	27,569	23,602	37,250	18,305	39,050	39,050	1,800	4.8%
5228	Books	47,548	34,467	48,400	24,300	48,850	48,650	250	0.5%
5229	Periodicals	8,731	7,550	11,200	5,700	10,500	10,500	(700)	-6.3%
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%
5231	Tools and Equipment	77,337	83,500	110,100	57,225	113,250	109,750	(350)	-0.3%
5233	Computer Related Items	27,906	40,211	32,430	17,775	54,700	49,200	16,770	51.7%
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%
5235	Membership Dues	18,658	15,983	24,530	11,800	24,230	24,230	(300)	-1.2%
5236	Transportation	38,106	18,053	47,650	18,000	46,800	47,800	150	0.3%
5237	Subsistence	20,783	4,819	24,300	10,600	23,600	23,600	(700)	-2.9%
5238	Printing and Binding	4,918	2,698	11,250	11,175	12,200	14,700	3,450	30.7%
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%
5244	Snow Removal	5,726	33,668	26,667	11,590	23,700	23,700	(2,967)	-11.1%
5248	Lobbying	-	-	-	-	21,000	21,000	21,000	0.0%
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%
5252	Credit Card Expenses	602	1,091	680	360	8,000	8,000	7,320	1076.5%
5280	Volunteer Incentives	30,491	24,364	39,000	19,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%
5601	Uniform	30,194	32,751	34,400	18,400	39,000	37,400	3,000	8.7%
5602	Safety Equipment	18,532	25,884	31,200	16,600	30,200	30,200	(1,000)	-3.2%
5603	Employee Training	100,088	66,022	134,200	62,750	143,500	146,500	12,300	9.2%
5604	Public Education	1,721	889	4,000	1,850	3,050	3,050	(950)	-23.8%
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%
5614	Car Allowance	7,104	6,549	7,942	3,877	7,942	7,942	0	0.0%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND		TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%	
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%	
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%	
5632	Wellness Program	21,109	27,366	22,000	12,000	23,000	23,000	1,000	4.5%	
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%	
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%	
5635	Software	36,635	21,695	39,680	18,080	43,890	45,890	6,210	15.7%	
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%	
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	69,000	-	0.0%	
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%	
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%	
	Total Maint. and Operations	3,161,335	3,035,757	3,642,028	2,055,637	4,028,601	4,070,403	428,375	11.8%	
	C/O and Transfers									
5106	Leave Cash Out	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%	
5990	Transfers To	922,329	500,145	437,982	79,860	124,914	104,177	(333,805)	-76.2%	
	Total Others	1,007,561	604,788	584,457	138,082	261,040	226,806	(357,650)	-61.2%	
	Total	12,203,741	11,582,850	12,874,350	6,415,635	13,421,198	13,843,353	969,003	7.5%	

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0100 - MAYOR/COUNCIL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	16,575	16,275	13,000	6,500	13,000	13,000	-	0.0%
5102	Fringe Benefits	1,343	1,319	1,056	528	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	17,918	17,594	14,056	7,028	14,056	14,056	-	0.0%
Maintenance and Operations									
5201	Office Supplies	886	83	1,000	500	500	500	(500)	-50.0%
5206	Food and Staples	1,050	355	3,600	2,000	2,000	2,000	(1,600)	-44.4%
5210	Professional Services	323,427	242,414	219,019	100,000	25,000	25,000	(194,019)	-88.6%
5211	Audit Services	77,808	34,180	88,935	88,935	93,382	98,051	9,116	10.3%
5216	Freight and Postage	4	-	-	-	-	-	-	0.0%
5223	Liability Insurance	243	268	239	286	799	879	640	267.1%
5227	Advertising	318	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	3,224	837	2,500	1,000	7,500	4,500	2,000	80.0%
5235	Membership Dues	6,170	6,792	6,500	1,000	6,770	6,770	270	4.2%
5236	Transportation	3,431	1,543	7,100	3,000	4,000	4,000	(3,100)	-43.7%
5237	Subsistence	3,155	1,438	6,200	2,500	3,500	3,500	(2,700)	-43.5%
5248	Lobbying	-	-	-	-	21,000	21,000	21,000	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	4,000	-	0.0%
5603	Employee Training	3,025	285	2,700	1,350	2,500	2,500	(200)	-7.4%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%
	Total Maintenance and Operations	422,742	288,194	341,793	204,571	446,951	448,700	106,907	31.3%
Capital Outlay and Transfers									
5990	Transfers To	911,626	477,357	416,265	58,142	103,197	104,177	(312,087)	-75.0%
	Total C/O, Transfers & Reserves	911,626	477,357	416,265	58,142	103,197	104,177	(312,087)	-75.0%
	Total	1,352,286	783,145	772,114	269,741	564,203	566,933	106,907	13.8%

FY22 BUDGET NOTES:
5248 - Council Approved lobbying expenses are shared between General Fund and Port & Harbor Enterprise Fund
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,418, (3) Health Insurance Fund \$1,778

FY23 BUDGET NOTES:
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,734, (3) Health Insurance Fund \$2,443

5210 - reduction in FY22/23 budget is to move legal expenses to a dedicated line (5624) for transparency purposes

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
ADMINISTRATION COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	1,274,106	1,227,067	1,381,833	675,508	1,409,831	1,457,304	75,470	5.5%
5102	Fringe Benefits	696,162	638,068	729,482	335,532	790,116	846,504	117,022	16.0%
5103	Part-time Wages	84,802	92,838	116,531	57,965	124,235	125,824	9,293	8.0%
5104	Part-time Benefits	57,863	50,890	59,607	25,819	68,028	74,822	15,215	25.5%
5105	Overtime	11,799	17,442	18,625	9,313	16,375	16,375	(2,250)	-12.1%
5107	Part-time Overtime	874	521	1,700	850	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	83,721	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	2,209,327	2,026,826	2,307,778	1,104,986	2,410,286	2,522,528	214,750	9.3%
Maintenance and Operations									
5201	Office Supplies	11,965	9,581	16,650	9,575	16,500	16,500	(150)	-0.9%
5202	Operating Supplies	2,791	1,963	3,270	1,635	3,270	3,270	-	0.0%
5203	Fuel and Lube	16,718	18,717	18,000	9,000	18,000	18,000	-	0.0%
5206	Food and Staples	4,151	4,145	4,800	900	5,700	5,700	900	18.8%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	2,425	4,660	7,500	4,025	6,775	6,775	(725)	-9.7%
5209	Building & Grounds Maintenance	224	-	250	125	250	250	-	0.0%
5210	Professional Services	94,227	93,769	103,990	73,500	141,700	139,100	35,110	33.8%
5213	Survey and Appraisal	-	340	1,500	1,500	2,000	2,000	500	33.3%
5214	Rents & Leases	4,847	5,006	5,400	2,700	6,000	6,000	600	11.1%
5215	Communications	41,463	67,219	40,150	25,000	74,000	76,000	35,850	89.3%
5216	Freight and Postage	2,923	827	3,600	1,800	3,900	3,900	300	8.3%
5217	Electricity	31,324	24,944	42,736	16,807	34,608	38,068	(4,667)	-10.9%
5218	Water	1,529	623	1,546	652	1,724	1,724	178	11.5%
5219	Sewer	1,508	502	1,527	674	1,714	1,714	187	12.3%
5220	Refuse and Disposal	-	-	-	-	-	-	-	0.0%
5221	Property Insurance	5,537	7,629	7,547	4,206	9,305	10,236	2,688	35.6%
5222	Auto Insurance	-	-	-	-	-	-	-	0.0%
5223	Liability Insurance	1,978	1,980	4,537	2,111	6,463	7,066	2,529	55.7%
5227	Advertising	25,713	21,786	31,450	16,855	32,900	32,900	1,450	4.6%
5228	Books	47,570	33,950	47,900	23,950	48,150	48,150	250	0.5%
5229	Periodicals	8,731	7,550	11,200	5,700	10,500	10,500	(700)	-6.3%
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%
5231	Tools and Equipment	4,769	7,430	9,050	5,000	14,300	9,800	750	8.3%
5233	Computer Related Items	23,672	28,008	25,780	12,200	34,200	34,700	8,920	34.6%
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%
5235	Membership Dues	8,319	6,887	9,430	5,775	9,310	9,310	(120)	-1.3%
5236	Transportation	19,417	11,387	23,250	7,800	20,750	21,750	(1,500)	-6.5%
5237	Subsistence	10,594	1,213	9,700	4,400	9,200	9,200	(500)	-5.2%
5238	Printing and Binding	3,954	2,252	9,500	9,800	9,450	11,950	2,450	25.8%
5244	Snow Removal	4,105	10,000	8,692	4,100	8,200	8,200	(492)	-5.7%
5252	Credit Card Expenses	602	551	600	300	1,600	1,600	1,000	166.7%
5280	Volunteer Incentives	-	-	-	-	-	-	-	0.0%
5601	Uniform	-	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	-	0.0%
5603	Employee Training	18,529	6,933	25,000	12,650	27,500	27,500	2,500	10.0%
5604	Public Education	-	500	1,000	800	800	800	(200)	-20.0%
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%
5614	Car Allowance	5,753	4,749	5,938	2,875	5,938	5,938	-	0.0%
5632	Wellness Program	21,109	27,366	22,000	12,000	23,000	23,000	1,000	4.5%
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%
5635	Software	34,002	19,949	39,480	17,880	43,690	45,690	6,210	15.7%
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%
	Total Maint. and Operations	483,683	454,277	577,223	314,995	667,647	674,041	96,818	16.8%
C/O and Transfers									
5990	Transfers To	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total Others	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total	2,693,010	2,487,367	2,891,265	1,426,245	3,084,197	3,196,569	305,304	10.6%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0101 - CITY CLERK										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	FULL-YEAR 1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	DRAFT 7/1/21 - 6/30/22	DRAFT 7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	189,008	197,295	205,231	102,238	219,437	227,713	22,482	11.0%	
5102	Fringe Benefits	109,141	105,170	111,709	51,781	123,501	132,654	20,945	18.7%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	6,750	7,632	10,000	5,000	10,000	10,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	14,613	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	319,512	310,097	326,940	159,019	352,938	370,367	43,427	13.3%	
Maintenance and Operations										
5201	Office Supplies	2,889	1,656	3,000	1,500	3,000	3,000	-	0.0%	
5206	Food and Staples	-	-	-	-	50	50	50	0.0%	
5208	Equipment Maintenance	699	699	1,500	750	1,500	1,500	-	0.0%	
5210	Professional Services	11,737	9,563	12,500	7,000	12,500	12,500	-	0.0%	
5215	Communications	1,474	1,986	1,000	500	1,600	1,600	600	60.0%	
5216	Freight and Postage	46	-	500	250	-	-	(500)	-100.0%	
5223	Liability Insurance	267	260	552	277	843	927	375	68.0%	
5227	Advertising	9,902	9,714	12,000	7,000	12,000	12,000	-	0.0%	
5231	Tools and Equipment	775	1,474	1,200	600	5,700	1,200	-	0.0%	
5233	Computer Related Items	37	347	2,500	1,500	1,000	1,000	(1,500)	-60.0%	
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%	
5235	Membership Dues	941	1,183	1,000	1,000	1,000	1,000	-	0.0%	
5236	Transportation	3,989	678	4,500	3,500	4,500	4,500	-	0.0%	
5237	Subsistence	5,610	95	3,000	2,000	3,000	3,000	-	0.0%	
5238	Printing and Binding	-	-	500	300	-	-	(500)	-100.0%	
5603	Employee Training	3,365	2,208	3,500	2,500	3,750	3,750	250	7.1%	
5635	Software	975	812	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	43,714	30,976	48,752	29,377	51,443	47,027	(1,725)	-3.5%	
	Total	363,226	341,073	375,692	188,396	404,381	417,394	41,702	11.1%	

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0102 - CITY ELECTIONS										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	933	1,776	1,794	897	1,794	1,808	14	0.8%	
5104	Part-time Benefits	7	1	148	74	146	147	(1)	-0.5%	
5105	Overtime	-	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	874	521	1,700	850	1,700	1,700	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,813	2,298	3,641	1,821	3,639	3,655	14	0.4%	
Maintenance and Operations										
5201	Office Supplies	336	50	500	300	300	300	(200)	-40.0%	
5206	Food and Staples	205	71	400	200	250	250	(150)	-37.5%	
5208	Equipment Maintenance	(2,215)	1,256	2,350	1,175	1,175	1,175	(1,175)	-50.0%	
5227	Advertising	313	561	1,500	750	750	750	(750)	-50.0%	
5238	Printing and Binding	2,057	2,252	4,200	7,500	4,200	6,700	2,500	59.5%	
	Total Maintenance and Operations	696	4,190	8,950	9,925	6,675	9,175	225	2.5%	
	Total	2,509	6,488	12,591	11,746	10,314	12,830	239	1.9%	

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:
5238 - Increased to purchase absentee in person envelopes

FUND 100 - GENERAL FUND
DEPT 0110 - CITY MANAGER

A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		
Salaries and Benefits									
5101	Salary and Wages	224,689	178,359	245,147	116,907	268,206	273,798	28,650	11.7%
5102	Fringe Benefits	112,160	88,367	117,977	53,778	138,188	146,531	28,554	24.2%
5103	Part-time Wages	-	20,972	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	1,733	-	-	-	-	-	0.0%
5105	Overtime	2,028	1,842	2,625	1,313	375	375	(2,250)	-85.7%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,372	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	353,250	291,274	365,750	171,997	406,769	420,704	54,954	15.0%
Maintenance and Operations									
5201	Office Supplies	1,354	502	1,200	2,050	1,200	1,200	-	0.0%
5206	Food and Staples	3,946	4,074	4,000	500	5,000	5,000	1,000	25.0%
5208	Equipment Maintenance	18	-	100	100	100	100	-	0.0%
5210	Professional Services	53,613	53,014	54,375	52,500	61,000	61,000	6,625	12.2%
5215	Communications	1,853	2,950	2,500	1,050	2,500	2,500	-	0.0%
5216	Freight and Postage	243	124	200	100	1,000	1,000	800	400.0%
5223	Liability Insurance	321	318	707	339	1,040	1,144	437	61.8%
5227	Advertising	8,750	6,857	8,750	4,605	10,250	10,250	1,500	17.1%
5228	Books	-	32	-	-	-	-	-	0.0%
5229	Periodicals	96	60	200	200	200	200	-	0.0%
5231	Tools and Equipment	64	463	750	350	750	750	-	0.0%
5233	Computer Related Items	141	548	780	700	1,000	1,000	220	28.2%
5235	Membership Dues	2,185	1,425	2,845	2,225	2,925	2,925	80	2.8%
5236	Transportation	5,149	7,379	6,000	1,800	5,000	5,000	(1,000)	-16.7%
5237	Subsistence	2,556	839	2,700	1,200	2,700	2,700	-	0.0%
5238	Printing and Binding	122	-	2,000	1,000	2,500	2,500	500	25.0%
5603	Employee Training	3,348	2,494	5,500	2,400	8,000	8,000	2,500	45.5%
5604	Public Education	-	500	1,000	800	800	800	(200)	-20.0%
5614	Car Allowance	3,002	2,000	3,000	1,500	3,000	3,000	-	0.0%
5635	Software	597	651	720	180	1,090	1,090	370	51.4%
	Total Maintenance and Operations	87,358	84,228	97,327	73,599	110,055	110,159	12,832	13.2%
	Total	440,608	375,502	463,077	245,596	516,824	530,863	67,786	14.6%

FY22/23 BUDGET NOTES:

All Line Items - Economic Development budget has been incorporated into City Manager's budget
5101/5102 - Increase in part reflects a change in wage allocation for the Assistant to the City Manager position which used to be funded in part by the Harbor Enterprise
5210 - Increase so that the CM office is more agile in its ability to hire professional help for projects
5215/5216/5227/5238 - Increases to allow more direct mailing and marketing of City events and initiatives

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND											
DEPT 0111 - PERSONNEL											
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget			
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23				
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%		
Salaries and Benefits											
5101	Salary and Wages	84,442	74,763	94,316	49,010	99,496	103,288	8,972	9.5%		
5102	Fringe Benefits	42,350	36,592	45,066	21,773	49,102	52,464	7,398	16.4%		
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%		
5104	Part-time Benefits	34	4	-	-	-	-	-	0.0%		
5105	Overtime	-	(0)	-	-	-	-	-	0.0%		
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%		
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%		
5112	PERS Relief	5,353	-	-	-	-	-	-	0.0%		
	Total Salaries and Benefits	132,179	111,358	139,382	70,783	148,598	155,752	16,370	11.7%		
Maintenance and Operations											
5201	Office Supplies	971	1,613	1,000	500	1,000	1,000	-	0.0%		
5210	Professional Services	5,349	5,241	6,000	3,000	18,300	15,700	9,700	161.7%		
5215	Communications	180	463	500	250	250	250	(250)	-50.0%		
5223	Liability Insurance	129	131	285	140	427	470	185	65.0%		
5227	Advertising	5,518	2,800	5,000	2,500	5,000	5,000	-	0.0%		
5229	Periodicals	135	-	1,000	500	300	300	(700)	-70.0%		
5231	Tools and Equipment	1,581	1,211	1,500	750	1,500	1,500	-	0.0%		
5235	Membership Dues	517	219	500	250	500	500	-	0.0%		
5236	Transportation	3,263	2,306	3,000	1,500	3,000	3,000	-	0.0%		
5237	Subsistence	1,241	103	1,000	800	1,000	1,000	-	0.0%		
5603	Employee Training	8,800	1,256	8,000	4,000	8,000	8,000	-	0.0%		
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%		
5632	Wellness Program	21,109	27,366	22,000	12,000	23,000	23,000	1,000	4.5%		
	Total Maintenance and Operations	48,792	42,710	50,785	26,690	62,527	59,970	9,185	18.1%		
	Total	180,971	154,068	190,167	97,473	211,125	215,721	25,555	13.4%		

FY22/23 BUDGET NOTES:
 5210 - NeoGov software and service agreement + set up will increase Professional Services line item;
 JJ Keller (Training/Labor Law Posters) 3-yr renewal is 01/31/2024; \$1,400 to Professional Services

FY22 Budget - \$4,000 initial set up (one time fee) and \$8,245 annually = \$12,245 increase
 FY23 Budget - \$8,245 NeoGov + \$1,400 NeoGov = \$9,645 increase

FUND 100 - GENERAL FUND									
DEPT 0113 - INFORMATION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	145,555	143,082	160,329	80,165	163,182	169,422	9,092	5.7%
5102	Fringe Benefits	77,712	74,690	81,578	38,149	87,421	93,740	12,162	14.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	900	4,772	2,000	1,000	2,000	2,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,284	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	233,451	222,544	243,907	119,314	252,602	265,161	21,254	8.7%
Maintenance and Operations									
5201	Office Supplies	181	230	200	100	250	250	50	25.0%
5210	Professional Services	-	-	3,750	-	15,000	15,000	11,250	300.0%
5215	Communications	23,771	47,369	20,500	15,000	38,000	40,000	19,500	95.1%
5216	Freight and Postage	143	179	200	200	200	200	-	0.0%
5223	Liability Insurance	216	234	690	250	762	838	148	21.5%
5228	Books	-	520	-	-	250	250	250	0.0%
5231	Tools and Equipment	248	2,124	2,000	1,000	1,500	1,500	(500)	-25.0%
5233	Computer Related Items	21,561	24,333	20,000	8,500	22,500	24,000	4,000	20.0%
5603	Employee Training	-	300	1,000	250	250	250	(750)	-75.0%
5614	Car Allowance	2,251	2,250	2,438	1,125	2,438	2,438	-	0.0%
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%
5635	Software	21,461	10,042	28,900	10,000	23,000	25,000	(3,900)	-13.5%
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%
	Total Maintenance and Operations	76,498	91,162	95,428	45,925	122,650	128,726	33,298	34.9%
Capital Outlay, Transfers and Reserves									
5990	Transfers To Reserves	-	-	-	-	-	-	-	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	-	-	0.0%
	Total	309,949	313,706	339,335	165,238	375,252	393,888	54,552	16.1%

FY22/23 BUDGET NOTES:

General - IT equipment and software costs have been increasing 10% year over year since the start of COVID-19. With the continued pressure on supply chains this is expected to continue through FY23.

5210 - Increase is to provide IT with flexibility to contract outside support on IT related projects

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0115 - COMMUNITY RECREATION										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	FULL-YEAR 1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	DRAFT 7/1/21 - 6/30/22	DRAFT 7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	75,311	81,833	84,524	42,262	84,524	85,200	676	0.8%	
5102	Fringe Benefits	38,058	39,185	45,099	21,295	46,493	48,829	3,730	8.3%	
5103	Part-time Wages	4,487	1,604	7,594	3,797	15,620	15,745	8,151	107.3%	
5104	Part-time Benefits	353	130	968	484	1,795	1,810	842	87.0%	
5105	Overtime	1,001	459	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,838	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	124,048	123,211	138,185	67,838	148,433	151,584	13,399	9.7%	
Maintenance and Operations										
5201	Office Supplies	14	(9)	250	125	250	250	-	0.0%	
5202	Operating Supplies	1,658	983	2,000	1,000	2,000	2,000	-	0.0%	
5208	Equipment Maintenance	439	-	500	250	500	500	-	0.0%	
5210	Professional Services	14,433	15,162	17,000	8,000	18,000	18,000	1,000	5.9%	
5215	Communications	1,697	1,851	1,950	1,000	1,950	1,950	-	0.0%	
5216	Freight and Postage	-	-	50	-	50	50	-	0.0%	
5223	Liability Insurance	112	118	247	125	375	413	165	66.7%	
5227	Advertising	344	741	800	300	900	900	100	12.5%	
5233	Computer Related Items	-	-	-	-	5,200	4,200	4,200	0.0%	
5235	Membership Dues	175	175	185	-	185	185	-	0.0%	
5236	Transportation	596	-	1,250	-	1,250	1,250	-	0.0%	
5237	Subsistence	116	-	500	-	500	500	-	0.0%	
5238	Printing and Binding	1,629	-	1,800	500	1,800	1,800	-	0.0%	
5252	Credit Card Expenses	-	-	-	-	1,000	1,000	1,000	0.0%	
5603	Employee Training	570	-	1,500	500	1,500	1,500	-	0.0%	
5614	Car Allowance	500	499	500	250	500	500	-	0.0%	
5635	Software	194	-	210	-	-	-	(210)	-100.0%	
	Total Maintenance and Operations	22,476	19,521	28,742	12,050	35,960	34,998	6,255	21.8%	
	Total	146,524	142,732	166,927	79,888	184,393	186,581	19,654	11.8%	

FY22/23 BUDGET NOTES:
 5103/5104 - Increase is due to hiring of additional seasonal support
 5210 - Modest increase (\$1,000) to include portable toilet rental for outdoor special events/activities due to continuing pandemic mitigation plans
 5233 - Includes: annual fee for software for online registration, payment, scheduling and calendar; purchase of tablets and internet capacity.
 5252 - Increase due to oncoming software allowing for acceptance of credit card payments

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0120 - FINANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	383,571	393,932	424,043	236,294	488,406	509,268	85,225	20.1%
5102	Fringe Benefits	216,331	208,275	227,523	120,137	281,059	302,881	75,358	33.1%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	3,682	9,997	12,220	12,220	12,220	12,220	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,549	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	628,133	612,204	663,785	368,651	781,685	824,368	160,583	24.2%
Maintenance and Operations									
5201	Office Supplies	2,888	6,582	6,000	3,000	6,000	6,000	-	0.0%
5210	Professional Services	46,555	42,214	55,000	55,000	55,000	55,000	-	0.0%
5215	Communications	709	2,131	1,200	700	1,200	1,200	-	0.0%
5223	Liability Insurance	500	515	1,104	548	1,689	1,858	754	68.3%
5231	Tools and Equipment	2,263	-	2,500	1,000	2,500	2,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,194	620	2,000	2,000	2,000	2,000	-	0.0%
5236	Transportation	7,477	-	8,000	4,000	10,000	10,000	2,000	25.0%
5237	Subsistence	1,371	-	2,000	1,000	3,000	3,000	1,000	50.0%
5238	Printing and Binding	863	51	1,000	1,000	1,000	1,000	-	0.0%
5603	Employee Training	5,002	1,738	10,000	5,000	15,000	15,000	5,000	50.0%
5635	Software	194	161	200	200	200	200	-	0.0%
	Total Maint. and Operations	69,017	54,013	89,004	73,448	97,589	97,758	8,754	9.8%
	Total	697,150	666,217	752,789	442,099	879,274	922,126	169,337	22.5%

2022/23 Budget Notes:
5236/5237/5603 - Increase to allow for upper management to attend one outside conference and AGFOA every year, also to fund sending one employee to annual Caselle conference, enterprise accounting course through GFOA (out of state), allow for staff to participate in more webinars, and project accounting courses.

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0130 - PLANNING & ZONING										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	227,041	234,586	238,188	117,952	243,139	249,258	11,070	4.6%	
5102	Fringe Benefits	117,687	112,979	121,670	56,530	130,639	139,142	17,472	14.4%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	1,120	2,737	3,000	1,500	3,000	3,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	14,464	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	360,311	350,302	362,859	175,982	376,777	391,400	28,542	7.9%	
Maintenance and Operations										
5201	Office Supplies	353	1,502	1,500	500	1,500	1,500	-	0.0%	
5206	Food and Staples	-	-	400	200	400	400	-	0.0%	
5208	Equipment Maintenance	1,170	-	500	250	500	500	-	0.0%	
5210	Professional Services	250	-	2,000	2,000	8,000	8,000	6,000	300.0%	
5213	Survey and Appraisal	-	340	1,500	1,500	2,000	2,000	500	33.3%	
5215	Communications	457	2,390	700	700	700	700	-	0.0%	
5216	Freight and Postage	-	32	150	-	150	150	-	0.0%	
5223	Liability Insurance	273	269	603	287	871	915	311	51.6%	
5227	Advertising	886	1,115	3,000	1,500	3,000	3,000	-	0.0%	
5228	Books	872	757	900	450	900	900	-	0.0%	
5231	Tools and Equipment	-	15	600	300	600	600	-	0.0%	
5233	Computer Related Items	-	-	-	-	1,000	1,000	1,000	0.0%	
5235	Membership Dues	2,834	2,875	2,700	1,800	3,200	3,200	500	18.5%	
5236	Transportation	4,248	1,024	4,500	1,000	3,500	4,500	-	0.0%	
5237	Subsistence	642	176	1,000	400	1,000	1,000	-	0.0%	
5238	Printing and Binding	-	-	500	250	350	350	(150)	-30.0%	
5603	Employee Training	1,215	890	2,500	1,500	2,500	2,500	-	0.0%	
5635	Software	4,081	4,036	2,000	2,200	12,100	12,100	10,100	505.0%	
	Total Maintenance and Operations	17,281	15,420	25,053	14,837	42,271	43,315	18,261	72.9%	
	Total	377,593	365,722	387,912	190,819	419,048	434,715	46,803	12.1%	

FY22/23 BUDGET NOTES:
5635 - Increase for the fee associated with the new permitting system

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0145 - LIBRARY										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	328,060	317,148	354,097	166,973	331,849	348,625	(5,473)	-1.5%	
5102	Fringe Benefits	199,054	181,086	206,382	92,226	214,773	233,145	26,762	13.0%	
5103	Part-time Wages	79,383	68,486	107,143	53,271	106,821	108,270	1,127	1.1%	
5104	Part-time Benefits	57,469	49,022	58,491	25,261	66,087	72,865	14,374	24.6%	
5105	Overtime	-	-	1,000	500	1,000	1,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	20,797	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	684,762	615,742	727,114	338,232	720,530	763,905	36,791	5.1%	
Maintenance and Operations										
5201	Office Supplies	5,868	4,038	9,000	4,500	9,000	9,000	-	0.0%	
5202	Operating Supplies	1,133	979	1,270	635	1,270	1,270	-	0.0%	
5203	Fuel and Lube	16,718	18,717	18,000	9,000	18,000	18,000	-	0.0%	
5208	Equipment Maintenance	2,314	2,705	2,550	1,500	3,000	3,000	450	17.6%	
5209	Building & Grounds Maintenance	224	-	250	125	250	250	-	0.0%	
5210	Professional Services	8,845	10,790	8,365	1,000	8,900	8,900	535	6.4%	
5214	Rents & Leases	4,847	5,006	5,400	2,700	6,000	6,000	600	11.1%	
5215	Communications	12,030	10,211	13,000	6,500	29,000	29,000	16,000	123.1%	
5216	Freight and Postage	2,492	492	2,500	1,250	2,500	2,500	-	0.0%	
5217	Electricity	31,324	24,944	42,736	16,807	34,608	38,068	(4,667)	-10.9%	
5218	Water	1,529	623	1,546	652	1,724	1,724	178	11.5%	
5219	Sewer	1,508	502	1,527	674	1,714	1,714	187	12.3%	
5221	Property Insurance	5,537	7,629	7,547	4,206	9,305	10,236	2,688	35.6%	
5223	Liability Insurance	659	649	1,453	693	2,145	2,360	907	62.4%	
5227	Advertising	-	-	400	200	1,000	1,000	600	150.0%	
5228	Books	46,697	32,641	47,000	23,500	47,000	47,000	-	0.0%	
5229	Periodicals	8,500	7,490	10,000	5,000	10,000	10,000	-	0.0%	
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%	
5231	Tools and Equipment	2,101	2,143	3,000	2,000	4,250	4,250	1,250	41.7%	
5233	Computer Related Items	1,933	2,780	2,500	1,500	3,500	3,500	1,000	40.0%	
5235	Membership Dues	1,667	1,010	2,200	500	1,500	1,500	(700)	-31.8%	
5236	Transportation	2,173	-	4,000	-	3,500	3,500	(500)	-12.5%	
5237	Subsistence	429	-	1,500	-	1,000	1,000	(500)	-33.3%	
5238	Printing and Binding	146	-	500	250	600	600	100	20.0%	
5244	Snow Removal	4,105	10,000	8,692	4,100	8,200	8,200	(492)	-5.7%	
5252	Credit Card Expenses	602	551	600	300	600	600	-	0.0%	
5603	Employee Training	1,232	(215)	3,000	1,500	3,500	3,500	500	16.7%	
5635	Software	6,694	4,409	7,650	5,500	7,500	7,500	(150)	-2.0%	
	Total Maintenance and Operations	186,867	166,071	222,186	102,592	236,066	240,672	18,486	8.3%	
Capital Outlay and Transfers										
5990	Transfers To	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%	
	Total C/O, Transfers & Reserves	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%	
	Total	871,629	788,077	955,564	447,088	962,860	1,004,577	55,277	5.8%	

Explanation of Line Items:

5210: Microfilm, Bindery, Guardian Security, Taylor Fire, OCLC.

5214: Xerox coin box and Xerox copier leases.

5215: This line item is significantly increased to reflect amortized cost of upgrades to the data connection. Alternatively, the City could pay for installation costs up front and secure a lower monthly bill. In either case, bidders are no longer offering to support the existing connection.

5235: AK Library Network + memberships for select staff to professional organizations (ALA, AKLA) needed for their jobs.

5238: Bindery

5635: MARC Report (cataloging), Libki (public computer management), Equinox (library catalog support), Syndetics + Library Thing (library catalog enhancements), MARC (cataloging), Sling (scheduling)

FY22 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0140 - CITY HALL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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	4,779	2,976	5,000	2,500	5,000	5,000	-	0.0%
5202	Operating Supplies	29	-	2,000	1,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	5,229	5,679	7,000	3,439	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	18	10	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	367	500	250	500	500	-	0.0%
5209	Building & Grounds Maintenance	2,564	2,638	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	5,885	7,682	6,000	4,000	6,000	6,000	-	0.0%
5214	Rents & Leases	37,975	31,350	40,000	20,000	40,000	40,000	-	0.0%
5215	Communications	18,482	9,876	15,000	8,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,038	16,840	15,500	8,000	15,500	15,500	-	0.0%
5217	Electricity	19,337	23,635	25,053	10,385	20,981	23,079	(1,974)	-7.9%
5218	Water	850	699	857	420	918	918	61	7.1%
5219	Sewer	763	596	770	385	828	828	58	7.6%
5220	Refuse and Disposal	302	296	700	350	350	350	(350)	-50.0%
5221	Property Insurance	2,754	3,561	3,523	1,964	4,667	4,900	1,377	39.1%
5222	Auto Insurance	435	435	921	218	435	457	(464)	-50.4%
5223	Liability Insurance	101	96	222	102	307	322	100	45.1%
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%
5244	Snow Removal	(3,841)	7,980	6,951	2,490	7,500	7,500	549	7.9%
Total Maintenance and Operations		109,150	115,165	133,448	65,228	130,436	132,805	(643)	-0.5%
Capital Outlay and Transfers									
5990	Transfers To	-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
Total C/O, Transfers & Reserves		-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
Total		109,150	118,347	136,629	68,409	133,618	132,805	(643)	-0.5%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0114 - HERC BUILDING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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	23,925	26,768	27,000	13,500	31,000	32,500	5,500	20.4%
5209	Building & Grounds Maintenance	2,863	2,655	3,400	1,700	3,800	4,000	600	17.6%
5210	Professional Services	1,331	500	1,500	750	1,500	1,500	-	0.0%
5215	Communications	434	446	500	250	2,115	2,115	1,615	323.0%
5217	Electricity	15,559	13,003	17,516	9,061	15,916	17,508	(9)	0.0%
5218	Water	926	497	975	486	793	793	(182)	-18.7%
5219	Sewer	674	203	729	352	512	512	(217)	-29.8%
5221	Property Insurance	1,994	2,467	2,440	1,361	2,894	3,183	744	30.5%
5223	Liability Insurance	33	38	73	40	121	133	60	81.6%
	Total Maintenance and Operations	47,741	46,576	54,133	27,501	58,651	62,244	8,111	15.0%
	Total	47,741	46,576	54,133	27,501	58,651	62,244	8,111	15.0%

FY22 BUDGET NOTES:
5203 - 10% Fuel Increase
5209 - Increase of air handler filter change outs

FY23 BUDGET NOTES:
5203 - 5% Fuel Increase

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0149 - AIRPORT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	42,620	44,438	44,459	22,230	44,901	46,161	1,702	3.8%
5102	Fringe Benefits	29,423	28,287	30,091	13,886	31,732	34,091	4,000	13.3%
5103	Part-time Wages	12,552	16,113	15,291	7,646	17,104	17,241	1,950	12.8%
5104	Part-time Benefits	1,750	2,333	2,107	1,053	2,027	2,043	(63)	-3.0%
5105	Overtime	4,055	3,327	4,235	2,616	4,235	4,235	-	0.0%
5107	Part-time Overtime	-	251	1,784	892	1,784	1,784	-	0.0%
5108	Unemployment Benefits	412	9	-	-	-	-	-	0.0%
5112	PERS Relief	2,959	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	93,770	94,759	97,966	48,323	101,782	105,555	7,588	7.7%
Maintenance and Operations									
5202	Operating Supplies	1,692	2,373	4,800	2,400	4,800	4,800	-	0.0%
5203	Fuel and Lube	11,560	12,212	10,000	7,300	14,600	14,600	4,600	46.0%
5208	Equipment Maintenance	2,717	3,857	4,100	2,050	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	11,515	8,994	11,500	5,750	11,500	11,500	-	0.0%
5210	Professional Services	3,827	1,502	4,800	2,400	4,800	4,800	-	0.0%
5214	Rents & Leases	27,185	32,217	25,000	32,873	32,873	32,873	7,873	31.5%
5215	Communications	1,208	1,337	1,550	775	1,550	1,550	-	0.0%
5217	Electricity	31,817	24,839	44,119	17,229	35,381	38,919	(5,200)	-11.8%
5218	Water	2,954	1,370	2,805	917	3,540	3,540	735	26.2%
5219	Sewer	4,749	2,072	4,496	1,429	5,743	5,743	1,248	27.8%
5220	Refuse and Disposal	794	398	900	450	900	1,000	100	11.1%
5221	Property Insurance	2,376	3,096	3,063	1,707	4,063	4,469	1,407	45.9%
5223	Liability Insurance	166	153	366	164	515	567	200	54.6%
5231	Tools and Equipment	435	1,378	6,100	5,000	1,000	1,000	(5,100)	-83.6%
5614	Car Allowance	135	180	104	52	104	104	0	0.3%
	Total Maintenance and Operations	103,131	95,979	123,703	80,497	125,470	129,566	5,863	4.7%
Capital Outlay and Transfers									
5990	Transfers To	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total C/O, Transfers & Reserves	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total	207,473	199,557	229,431	136,582	235,014	235,120	13,451	5.9%

Explanation of Line Items:
5202 - Filters, Cleaning Supplies, Light Bulbs, Batteries, Misc Equipment, Belts for Air Handler, Paper/Inc Etc.
5203 - Fuel for Heat
5208 - Equipment Maintenance, Boiler Parts, Baggage Conveyor, Pumps, Air Handler, Snow Blowers, Etc.
5209 - Signs, Sidewalks, Paint, Carpet, Electrical Security Cameras, Software Repairs & Maintenance
5210 - Hiring for Repairs to Boilers, Garage Doors, Fire & Sprinkler Alarms, Electrical, Window/Carpet Cleaning
5214 - Rent for Land that Airport sits on
5231 - Tools & Equipment for Misc Replacement or Acquisition of Tools

FY23 BUDGET NOTES:
5220 - Increased cost

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0350 - NON-DEPARTMENTAL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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									
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	69,000	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	94,000	94,000	94,000	94,000	94,000	94,000	-	0.0%
	Total	94,000	94,000	94,000	94,000	94,000	94,000	-	0.0%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0360 - LEAVE CASH OUT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%
	Total Maintenance and Operations	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%
	Total	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
FIRE COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	307,925	528,277	566,524	276,141	609,196	630,918	64,393	11.4%
5102	Fringe Benefits	214,047	323,240	328,973	151,457	357,408	382,452	53,479	16.3%
5103	Part-time Wages	158,038	11,052	20,275	10,137	50,687	51,093	30,818	152.0%
5104	Part-time Benefits	20,223	1,516	2,572	1,286	5,846	5,893	3,321	129.2%
5105	Overtime	27,195	36,477	25,964	12,982	25,964	25,964	-	0.0%
5107	Part-time Overtime	3,565	-	2,219	1,000	2,701	2,701	482	21.7%
5108	Unemployment Benefits	-	1,780	-	-	-	-	-	0.0%
5112	PERS Relief	21,244	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	752,237	902,341	946,527	453,003	1,051,802	1,099,020	152,493	16.1%
Maintenance and Operations									
5201	Office Supplies	2,427	2,605	3,000	1,600	3,000	3,000	-	0.0%
5202	Operating Supplies	28,740	22,933	31,500	16,500	29,500	29,500	(2,000)	-6.3%
5203	Fuel and Lube	10,694	7,594	15,000	7,750	15,000	15,000	-	0.0%
5206	Food and Staples	4,889	4,492	5,000	2,700	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,769	8,903	4,500	11,000	10,000	10,000	5,500	122.2%
5208	Equipment Maintenance	3,987	740	8,000	4,000	8,000	8,000	-	0.0%
5209	Building & Grounds Maintenance	5,794	4,259	5,000	6,000	16,000	9,000	4,000	80.0%
5210	Professional Services	38,728	38,001	59,000	27,000	66,000	55,000	(4,000)	-6.8%
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%
5215	Communications	15,022	22,416	18,000	11,000	20,000	15,000	(3,000)	-16.7%
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%
5228	Books	(22)	518	500	350	700	500	-	0.0%
5231	Tools and Equipment	12,729	19,773	24,000	12,500	26,000	27,000	3,000	12.5%
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%
5235	Membership Dues	884	543	4,600	1,950	3,500	3,500	(1,100)	-23.9%
5236	Transportation	5,768	2,464	4,000	1,700	6,000	6,000	2,000	50.0%
5237	Subsistence	5,313	1,402	4,000	1,700	5,500	5,500	1,500	37.5%
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%
5252	Credit Card Expenses	-	-	-	-	-	-	-	0.0%
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%
5601	Uniform	2,804	3,935	6,700	4,700	7,500	6,500	(200)	-3.0%
5602	Safety Equipment	13,824	19,833	22,000	12,000	21,000	21,000	(1,000)	-4.5%
5603	Employee Training	31,455	21,782	33,500	15,000	33,500	33,500	-	0.0%
5604	Public Education	1,721	389	3,000	1,050	2,250	2,250	(750)	-25.0%
5635	Software	587	812	-	-	-	-	-	0.0%
	Total Maint. and Operations	271,052	279,469	363,418	190,359	387,101	366,099	2,681	0.7%
C/O and Transfers									
5990	Transfers To	-	-	-	-	-	-	-	0.0%
	Total Others	-	-	-	-	-	-	-	0.0%
Total		1,023,289	1,181,810	1,309,945	643,362	1,438,903	1,465,119	155,174	11.8%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0150 - FIRE ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	93,863	169,927	219,328	95,867	215,614	225,327	6,000	2.7%
5102	Fringe Benefits	71,974	113,179	122,440	52,738	125,896	135,369	12,930	10.6%
5103	Part-time Wages	45,823	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	4,974	-	-	-	-	-	-	0.0%
5105	Overtime	10,620	19,025	11,070	5,535	11,070	11,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,270	-	-	-	-	-	0.0%
5112	PERS Relief	6,624	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	233,878	303,401	352,837	154,140	352,579	371,767	18,929	5.4%
Maintenance and Operations									
5201	Office Supplies	2,427	2,605	3,000	1,600	3,000	3,000	-	0.0%
5202	Operating Supplies	2,397	4,431	4,500	2,500	4,500	4,500	-	0.0%
5203	Fuel and Lube	10,694	7,594	15,000	7,750	15,000	15,000	-	0.0%
5206	Food and Staples	4,889	4,492	5,000	2,700	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,706	8,753	4,500	3,000	2,000	2,000	(2,500)	-55.6%
5208	Equipment Maintenance	3,987	457	5,000	2,500	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	5,794	4,259	5,000	6,000	16,000	9,000	4,000	80.0%
5210	Professional Services	7,618	17,737	29,000	12,000	28,000	28,000	(1,000)	-3.4%
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%
5215	Communications	15,022	22,416	18,000	11,000	20,000	15,000	(3,000)	-16.7%
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%
5228	Books	(22)	518	500	350	700	500	-	0.0%
5231	Tools and Equipment	2,796	6,082	8,000	4,000	10,000	10,000	2,000	25.0%
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%
5235	Membership Dues	734	453	1,500	700	1,250	1,250	(250)	-16.7%
5236	Transportation	1,921	1,846	1,500	500	6,000	6,000	4,500	300.0%
5237	Subsistence	1,879	680	1,500	500	5,500	5,500	4,000	266.7%
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%
5601	Uniform	2,273	2,045	2,000	1,500	5,000	4,000	2,000	100.0%
5603	Employee Training	4,453	1,948	3,500	1,000	3,500	3,500	-	0.0%
5604	Public Education	41	-	750	250	750	750	-	0.0%
5635	Software	587	812	-	-	-	-	-	0.0%
	Total Maintenance and Operations	153,135	183,206	220,368	109,709	239,851	228,849	8,481	3.8%
	Total	387,014	486,607	573,205	263,849	592,430	600,616	27,411	4.8%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0151 - FIRE SERVICES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	107,045	164,127	177,716	90,476	198,490	204,831	27,115	15.3%	
5102	Fringe Benefits	70,917	99,370	104,695	49,477	116,325	124,224	19,529	18.7%	
5103	Part-time Wages	56,108	5,526	10,137	5,069	25,344	25,546	15,409	152.0%	
5104	Part-time Benefits	7,625	758	1,286	643	2,923	2,947	1,661	129.2%	
5105	Overtime	8,287	6,195	7,447	3,724	7,447	7,447	-	0.0%	
5107	Part-time Overtime	1,782	-	1,109	500	1,350	1,350	241	21.7%	
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%	
5112	PERS Relief	7,311	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	259,076	276,231	302,391	149,888	351,879	366,345	63,954	21.1%	
Maintenance and Operations										
5202	Operating Supplies	7,371	1,188	8,000	4,000	5,000	5,000	(3,000)	-37.5%	
5207	Vehicle and Boat Maintenance	63	150	-	8,000	8,000	8,000	8,000	0.0%	
5208	Equipment Maintenance	-	282	3,000	1,500	3,000	3,000	-	0.0%	
5210	Professional Services	24,612	8,555	20,000	10,000	22,000	22,000	2,000	10.0%	
5231	Tools and Equipment	9,778	9,982	12,000	5,500	10,000	12,000	-	0.0%	
5235	Membership Dues	150	65	3,000	1,250	2,000	2,000	(1,000)	-33.3%	
5236	Transportation	3,847	-	2,500	1,200	-	-	(2,500)	-100.0%	
5237	Subsistence	3,433	505	2,500	1,200	-	-	(2,500)	-100.0%	
5601	Uniform	236	1,139	2,500	2,000	2,500	2,500	-	0.0%	
5602	Safety Equipment	10,803	18,424	16,000	9,000	18,000	18,000	2,000	12.5%	
5603	Employee Training	11,847	4,627	14,000	7,000	14,000	14,000	-	0.0%	
5604	Public Education	1,312	389	1,500	500	1,000	1,000	(500)	-33.3%	
	Total Maintenance and Operations	73,452	45,307	85,000	51,150	85,500	87,500	2,500	2.9%	
	Total	332,528	321,538	387,391	201,038	437,379	453,845	66,454	17.15%	

FY22/23 BUDGET NOTES:
 5103/5104 - Increase is due to hiring of additional seasonal support
 5236/5237 - Moved to Fire Administration for easier tracking of travel related expenses

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0152 - MEDICAL SERVICES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	107,016	194,223	169,481	89,798	195,093	200,760	31,279	18.5%	
5102	Fringe Benefits	71,156	110,691	101,839	49,242	115,187	122,859	21,020	20.6%	
5103	Part-time Wages	56,107	5,526	10,137	5,069	25,344	25,546	15,409	152.0%	
5104	Part-time Benefits	7,624	758	1,286	643	2,923	2,947	1,661	129.2%	
5105	Overtime	8,287	11,257	7,447	3,724	7,447	7,447	-	0.0%	
5107	Part-time Overtime	1,782	-	1,109	500	1,350	1,350	241	21.7%	
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%	
5112	PERS Relief	7,309	-	-	-	-	-	-	0.0%	
Total Salaries and Benefits		259,283	322,710	291,299	148,975	347,344	360,908	69,609	23.9%	
Maintenance and Operations										
5202	Operating Supplies	18,972	17,314	19,000	10,000	20,000	20,000	1,000	5.3%	
5210	Professional Services	6,498	11,708	10,000	5,000	16,000	5,000	(5,000)	-50.0%	
5231	Tools and Equipment	155	3,709	4,000	3,000	6,000	5,000	1,000	25.0%	
5235	Membership Dues	-	25	100	-	250	250	150	150.0%	
5236	Transportation	-	617	-	-	-	-	-	0.0%	
5237	Subsistence	-	217	-	-	-	-	-	0.0%	
5601	Uniform	295	751	2,200	1,200	-	-	(2,200)	-100.0%	
5602	Safety Equipment	3,021	1,409	6,000	3,000	3,000	3,000	(3,000)	-50.0%	
5603	Employee Training	15,155	15,206	16,000	7,000	16,000	16,000	-	0.0%	
5604	Public Education	368	-	750	300	500	500	(250)	-33.3%	
Total Maintenance and Operations		44,465	50,956	58,050	29,500	61,750	49,750	(8,300)	-14.3%	
Total		303,747	373,666	349,349	178,475	409,094	410,658	61,309	17.5%	

FY22/23 BUDGET NOTES:
5103/5104 - Increase is due to hiring of additional seasonal support

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
POLICE COMBINED EXPENDITURES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	1,480,719	1,583,986	1,699,202	856,580	1,744,016	1,803,130	103,928	6.1%	
5102	Fringe Benefits	903,877	893,740	919,171	435,055	980,581	1,050,585	131,414	14.3%	
5103	Part-time Wages	22,749	28,181	62,127	14,361	59,877	61,258	(869)	-1.4%	
5104	Part-time Benefits	2,955	3,492	24,092	1,741	25,825	28,199	4,107	17.0%	
5105	Overtime	233,855	197,610	181,513	95,813	204,399	207,844	26,331	14.5%	
5107	Part-time Overtime	1,910	-	7,000	3,500	7,000	7,000	-	0.0%	
5108	Unemployment Benefits	-	4,138	-	-	-	-	-	0.0%	
5112	PERS Relief	108,693	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	2,754,757	2,711,148	2,893,106	1,407,049	3,021,698	3,158,016	264,910	9.2%	
Maintenance and Operations										
5201	Office Supplies	4,959	4,750	10,500	4,600	7,500	7,750	(2,750)	-26.2%	
5202	Operating Supplies	9,953	6,615	21,000	6,000	20,500	20,500	(500)	-2.4%	
5203	Fuel and Lube	44,268	46,660	43,200	31,450	53,200	55,700	12,500	28.9%	
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%	
5206	Food and Staples	18,720	15,947	22,000	9,500	21,000	21,000	(1,000)	-4.5%	
5207	Vehicle and Boat Maintenance	3,172	1,663	5,500	2,750	5,500	5,500	-	0.0%	
5208	Equipment Maintenance	855	2,159	9,500	4,000	7,750	7,750	(1,750)	-18.4%	
5209	Building & Grounds Maintenance	2,668	4,698	13,500	4,500	12,000	12,000	(1,500)	-11.1%	
5210	Professional Services	208,938	217,438	229,957	111,754	226,457	227,457	(2,500)	-1.1%	
5214	Rents & Leases	12,594	20,357	14,500	7,500	14,800	15,500	1,000	6.9%	
5215	Communications	37,588	45,278	37,200	16,900	38,600	39,600	2,400	6.5%	
5216	Freight and Postage	2,312	1,777	3,900	1,450	1,550	1,600	(2,300)	-59.0%	
5217	Electricity	35,614	48,045	48,022	20,463	54,285	59,713	11,691	24.3%	
5218	Water	2,028	2,352	1,886	1,147	2,625	2,625	738	39.1%	
5219	Sewer	1,885	2,113	1,747	1,177	2,415	2,415	669	38.3%	
5220	Refuse and Disposal	1,165	1,708	2,100	500	1,600	1,600	(500)	-23.8%	
5221	Property Insurance	2,017	2,866	2,582	1,439	5,850	6,382	3,800	147.2%	
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%	
5223	Liability Insurance	44,295	64,949	50,400	42,259	83,546	91,875	41,475	82.3%	
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%	
5231	Tools and Equipment	29,901	26,243	32,500	15,750	32,500	32,500	-	0.0%	
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%	
5235	Membership Dues	1,491	966	1,250	700	1,250	1,250	-	0.0%	
5236	Transportation	2,013	1,883	4,400	1,050	5,150	5,150	750	17.0%	
5237	Subsistence	350	665	2,100	850	2,100	2,100	-	0.0%	
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%	
5244	Snow Removal	2,619	7,400	5,707	2,500	8,000	8,000	2,293	40.2%	
5601	Uniform	17,958	19,087	19,000	9,350	20,500	19,500	500	2.6%	
5603	Employee Training	38,087	30,447	53,500	24,000	53,000	53,000	(500)	-0.9%	
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%	
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%	
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%	
5635	Software	1,853	772	-	-	-	-	-	0.0%	
	Total Maint. and Operations	581,577	619,461	700,850	353,538	737,672	758,261	57,412	8.2%	
C/O and Transfers										
5990	Transfers To	-	934	934	934	934	-	(934)	-100.0%	
	Total Others	-	934	934	934	934	-	(934)	-100.0%	
	Total	3,336,334	3,331,543	3,594,890	1,761,522	3,760,303	3,916,277	321,387	8.9%	

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0160 - POLICE ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	101,985	103,548	105,953	52,977	106,463	107,314	1,361	1.3%
5102	Fringe Benefits	31,625	29,975	30,822	14,157	32,425	34,648	3,826	12.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,806	2,866	1,176	1,005	2,121	2,256	1,080	91.9%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,643	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		143,059	136,389	137,951	68,139	141,008	144,218	6,267	4.5%
Maintenance and Operations									
5201	Office Supplies	473	1,241	1,500	600	1,000	1,000	(500)	-33.3%
5202	Operating Supplies	4,899	3,257	8,000	2,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	30,857	35,998	30,000	25,000	40,000	42,500	12,500	41.7%
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%
5206	Food and Staples	154	1,568	1,500	500	1,000	1,000	(500)	-33.3%
5207	Vehicle and Boat Maintenance	3,172	1,663	4,000	2,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	172	2,159	8,500	3,000	6,000	6,000	(2,500)	-29.4%
5209	Building & Grounds Maintenance	2,619	824	5,000	2,000	4,000	4,000	(1,000)	-20.0%
5210	Professional Services	6,349	13,581	17,000	8,500	15,000	16,000	(1,000)	-5.9%
5214	Rents & Leases	7,055	8,598	6,500	4,000	7,800	8,500	2,000	30.8%
5215	Communications	37,126	45,079	36,000	16,500	38,000	39,000	3,000	8.3%
5216	Freight and Postage	-	68	400	200	300	350	(50)	-12.5%
5217	Electricity	19,188	32,735	25,913	10,762	36,008	39,609	13,696	52.9%
5218	Water	1,035	1,485	881	634	1,559	1,559	678	77.0%
5219	Sewer	1,000	1,391	847	693	1,460	1,460	613	72.3%
5220	Refuse and Disposal	863	1,394	1,500	300	1,000	1,000	(500)	-33.3%
5221	Property Insurance	1,365	2,020	1,745	972	4,794	5,273	3,529	202.2%
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%
5223	Liability Insurance	9,828	13,572	8,748	9,605	21,145	23,260	14,511	165.9%
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%
5231	Tools and Equipment	16,691	9,896	13,500	9,500	13,500	13,500	-	0.0%
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,152	886	1,000	550	1,000	1,000	-	0.0%
5236	Transportation	1,486	1,883	2,000	350	2,000	2,000	-	0.0%
5237	Subsistence	350	665	1,000	350	1,000	1,000	-	0.0%
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%
5244	Snow Removal	2,619	7,400	5,707	2,500	8,000	8,000	2,293	40.2%
5601	Uniform	8,091	12,489	6,000	5,000	7,500	6,500	500	8.3%
5603	Employee Training	30,566	30,257	39,000	20,000	39,000	39,000	-	0.0%
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	1,853	772	-	-	-	-	-	0.0%
Total Maintenance and Operations		237,372	270,254	282,139	157,465	319,061	331,305	49,165	17.4%
Total		380,430	406,643	420,091	225,605	460,069	475,522	55,432	13.2%

FY22/23 BUDGET NOTES:
5217/5218/5219 - These line items have the potential to fluctuate significantly in FY22/23 due to the move to the new police station.

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0161 - DISPATCH									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	326,190	328,399	365,324	179,889	369,048	381,916	16,592	4.5%
5102	Fringe Benefits	207,589	198,417	208,947	95,782	225,018	242,102	33,155	15.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	33,633	42,095	38,446	19,223	38,446	38,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	22,810	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		590,223	568,911	612,718	294,894	632,513	662,464	49,747	8.1%
Maintenance and Operations									
5201	Office Supplies	3,178	3,377	7,000	3,500	5,000	5,250	(1,750)	-25.0%
5202	Operating Supplies	469	155	2,500	500	2,500	2,500	-	0.0%
5208	Equipment Maintenance	683	-	-	-	-	-	-	0.0%
5210	Professional Services	881	45	750	400	750	750	-	0.0%
5214	Rents & Leases	5,539	11,759	8,000	3,500	7,000	7,000	(1,000)	-12.5%
5215	Communications	256	-	-	-	-	-	-	0.0%
5216	Freight and Postage	2,201	1,537	3,000	1,000	1,000	1,000	(2,000)	-66.7%
5231	Tools and Equipment	2,429	2,811	4,000	1,750	4,000	4,000	-	0.0%
5235	Membership Dues	339	80	250	150	250	250	-	0.0%
5236	Transportation	527	-	-	-	750	750	750	0.0%
5601	Uniform	3,239	3,384	3,000	1,250	3,000	3,000	-	0.0%
5603	Employee Training	6,833	190	11,000	2,500	11,000	11,000	-	0.0%
Total Maintenance and Operations		26,571	23,338	39,500	14,550	35,250	35,500	(4,000)	-10.1%
Total		616,794	592,249	652,218	309,444	667,763	697,964	45,747	7.0%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0162 - INVESTIGATION										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	113,222	117,104	117,310	58,655	106,876	110,331	(6,979)	-5.9%	
5102	Fringe Benefits	64,315	62,848	59,903	28,367	58,412	62,222	2,319	3.9%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	19,852	17,778	15,000	7,656	15,000	17,332	2,332	15.5%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	8,436	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	205,826	197,730	192,213	94,678	180,289	189,884	(2,328)	-1.2%	
Maintenance and Operations										
5202	Operating Supplies	1,259	1,128	7,000	2,000	6,000	6,000	(1,000)	-14.3%	
5210	Professional Services	13,406	9,807	13,000	4,000	13,000	13,000	-	0.0%	
5231	Tools and Equipment	4,491	5,539	7,000	3,000	7,000	7,000	-	0.0%	
5236	Transportation	-	-	1,500	500	1,500	1,500	-	0.0%	
5237	Subsistence	-	-	600	300	600	600	-	0.0%	
	Total Maintenance and Operations	19,156	16,475	29,100	9,800	28,100	28,100	(1,000)	-3.4%	
	Total	224,982	214,205	221,313	104,478	208,389	217,984	(3,328)	-1.5%	

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0163 - PATROL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	646,911	719,761	789,177	389,190	835,934	869,806	80,629	10.2%
5102	Fringe Benefits	415,307	404,755	439,867	204,495	474,371	508,471	68,604	15.6%
5103	Part-time Wages	-	14,175	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	1,704	-	-	-	-	-	0.0%
5105	Overtime	133,008	86,450	96,891	47,839	108,901	109,880	12,988	13.4%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	49,442	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,244,668	1,226,845	1,325,935	641,524	1,419,206	1,488,156	162,222	12.2%
Maintenance and Operations									
5601	Uniform	3,445	1,929	7,500	1,500	7,500	7,500	-	0.0%
	Total Maintenance and Operations	3,445	1,929	7,500	1,500	7,500	7,500	-	0.0%
	Total	1,248,113	1,228,774	1,333,435	643,024	1,426,706	1,495,656	162,222	12.2%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0164 - JAIL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	292,410	315,174	321,439	175,868	325,695	333,763	12,324	3.8%
5102	Fringe Benefits	185,040	197,744	179,632	92,254	190,354	203,142	23,510	13.1%
5103	Part-time Wages	22,749	14,006	62,127	14,361	59,877	61,258	(869)	-1.4%
5104	Part-time Benefits	2,955	1,788	24,092	1,741	25,825	28,199	4,107	17.0%
5105	Overtime	44,556	48,421	30,000	20,090	39,931	39,931	9,931	33.1%
5107	Part-time Overtime	1,910	-	7,000	3,500	7,000	7,000	-	0.0%
5108	Unemployment Benefits	-	4,138	-	-	-	-	-	0.0%
5112	PERS Relief	21,361	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		570,982	581,273	624,290	307,813	648,682	673,293	49,003	7.8%
Maintenance and Operations									
5201	Office Supplies	1,309	132	2,000	500	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	3,325	2,075	3,500	1,500	3,500	3,500	-	0.0%
5203	Fuel and Lube	1,621	1,271	2,000	950	2,000	2,000	-	0.0%
5206	Food and Staples	18,566	14,380	20,000	9,000	20,000	20,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	1,500	750	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	750	750	750	0.0%
5209	Building & Grounds Maintenance	49	3,875	5,500	1,000	5,000	5,000	(500)	-9.1%
5210	Professional Services	-	2,120	3,500	1,000	2,000	2,000	(1,500)	-42.9%
5216	Freight and Postage	111	172	500	250	250	250	(250)	-50.0%
5217	Electricity	8,415	6,988	12,113	4,879	9,030	9,933	(2,180)	-18.0%
5218	Water	259	371	254	158	278	278	25	9.7%
5219	Sewer	250	348	244	173	270	270	25	10.4%
5223	Liability Insurance	34,311	51,217	41,307	32,484	61,892	68,081	26,774	64.8%
5231	Tools and Equipment	6,291	7,996	8,000	1,500	8,000	8,000	-	0.0%
5236	Transportation	-	-	900	200	900	900	-	0.0%
5237	Subsistence	-	-	500	200	500	500	-	0.0%
5601	Uniform	3,183	1,285	2,500	1,600	2,500	2,500	-	0.0%
5603	Employee Training	688	-	3,500	1,500	3,000	3,000	(500)	-14.3%
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%
Total Maintenance and Operations		84,245	95,478	116,819	57,644	122,870	129,963	13,144	11.3%
Total		655,227	676,751	741,109	365,457	771,552	803,256	62,147	8.4%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0165 - ANIMAL CONTROL										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	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	11,789	9,391	11,200	5,500	11,200	11,200	-	0.0%	
5206	Food and Staples	-	-	500	-	-	-	(500)	-100.0%	
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	1,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	3,000	1,500	3,000	3,000	-	0.0%	
5210	Professional Services	188,302	191,886	195,707	97,854	195,707	195,707	-	0.0%	
5215	Communications	206	199	1,200	400	600	600	(600)	-50.0%	
5217	Electricity	8,011	8,321	9,996	4,823	9,246	10,171	175	1.7%	
5218	Water	734	497	752	355	788	788	36	4.7%	
5219	Sewer	635	374	655	311	685	685	30	4.7%	
5220	Refuse and Disposal	302	313	600	200	600	600	-	0.0%	
5221	Property Insurance	652	846	837	467	1,056	1,109	271	32.4%	
5223	Liability Insurance	156	159	345	170	509	534	190	55.0%	
	Total Maintenance and Operations	210,787	211,987	225,792	112,579	224,891	225,894	102	0.0%	
Capital Outlay and Transfers										
5990	Transfers To	-	934	934	934	934	-	(934)	-100.0%	
	Total C/O, Transfers & Reserves	-	934	934	934	934	-	(934)	-100.0%	
	Total	210,787	212,921	226,726	113,513	225,825	225,894	102	0.0%	

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
PUBLIC WORKS COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	808,629	886,699	941,386	461,968	935,741	962,925	21,540	2.3%
5102	Fringe Benefits	530,506	538,650	584,036	268,636	608,012	651,339	67,304	11.5%
5103	Part-time Wages	131,530	85,367	139,824	69,912	146,825	148,000	8,175	5.8%
5104	Part-time Benefits	17,644	11,656	17,887	8,943	16,902	17,037	(849)	-4.7%
5105	Overtime	27,716	46,666	39,709	22,376	40,964	41,495	1,785	4.5%
5107	Part-time Overtime	99	522	1,804	1,041	1,804	1,804	-	0.0%
5108	Unemployment Benefits	9,562	7,873	-	-	-	-	-	0.0%
5112	PERS Relief	53,019	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,578,703	1,577,433	1,724,646	832,876	1,750,248	1,822,601	97,955	5.7%
Maintenance and Operations									
5201	Office Supplies	1,660	2,344	3,950	1,975	3,950	3,950	-	0.0%
5202	Operating Supplies	156,612	159,331	177,400	85,200	190,700	190,700	13,300	7.5%
5203	Fuel and Lube	76,168	79,447	129,750	65,500	122,000	122,000	(7,750)	-6.0%
5204	Chemicals	97,995	98,700	102,000	104,000	113,550	122,600	20,600	20.2%
5207	Vehicle and Boat Maintenance	245,490	224,420	240,700	120,350	255,700	255,700	15,000	6.2%
5208	Equipment Maintenance	3,860	3,296	8,000	4,000	9,000	9,000	1,000	12.5%
5209	Building & Grounds Maintenance	34,036	34,330	39,500	19,750	54,500	54,500	15,000	38.0%
5210	Professional Services	106,876	100,128	96,400	82,950	156,400	156,400	60,000	62.2%
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%
5214	Rents & Leases	8,054	13,433	20,200	12,600	21,500	22,000	1,800	8.9%
5215	Communications	8,327	11,427	21,500	5,000	10,000	10,000	(11,500)	-53.5%
5216	Freight and Postage	-	130	1,000	500	1,000	1,000	-	0.0%
5217	Electricity	73,809	74,690	85,787	42,687	79,069	86,976	1,188	1.4%
5218	Water	13,113	10,202	18,083	4,025	17,325	17,325	(757)	-4.2%
5219	Sewer	15,903	12,953	24,874	4,911	22,510	22,510	(2,365)	-9.5%
5220	Refuse and Disposal	1,726	6,810	5,350	2,675	5,350	5,350	-	0.0%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	1,300	650	1,650	1,650	350	26.9%
5231	Tools and Equipment	27,241	28,676	35,950	17,975	36,950	36,950	1,000	2.8%
5233	Computer Related Items	1,010	431	1,150	575	3,000	3,000	1,850	160.9%
5235	Membership Dues	600	175	750	375	1,400	1,400	650	86.7%
5236	Transportation	-	777	900	450	900	900	-	0.0%
5237	Subsistence	-	100	300	150	300	300	-	0.0%
5238	Printing and Binding	101	395	750	375	750	750	-	0.0%
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%
5252	Credit Card Expenses	-	540	80	60	7,400	7,400	7,320	9150.0%
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%
5601	Uniform	9,432	9,729	8,700	4,350	11,000	11,400	2,700	31.0%
5602	Safety Equipment	4,707	6,051	9,200	4,600	9,200	9,200	-	0.0%
5603	Employee Training	3,989	4,838	9,500	4,750	12,000	15,000	5,500	57.9%
5614	Car Allowance	1,216	1,620	1,900	950	1,900	1,900	-	0.0%
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%
	Total Maint. and Operations	979,242	988,623	1,164,457	651,501	1,283,084	1,306,929	142,472	12.2%
C/O and Transfers									
5990	Transfers To	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total Others	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total	2,558,076	2,569,646	2,892,679	1,487,953	3,036,908	3,129,530	236,851	8.2%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0170 - PUBLIC WORKS ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	49,450	73,171	84,876	38,042	66,556	70,075	(14,801)	-17.4%
5102	Fringe Benefits	29,848	39,541	45,330	19,769	41,138	44,573	(757)	-1.7%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	1,060	530	1,060	1,060	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,135	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	82,433	112,713	131,266	58,341	108,754	115,708	(15,558)	-11.9%
Maintenance and Operations									
5201	Office Supplies	1,253	2,139	2,200	1,100	2,200	2,200	-	0.0%
5202	Operating Supplies	2,823	1,940	3,900	1,950	3,900	3,900	-	0.0%
5207	Vehicle and Boat Maintenance	-	5,520	5,700	2,850	5,700	5,700	-	0.0%
5208	Equipment Maintenance	77	-	500	250	500	500	-	0.0%
5210	Professional Services	5,718	4,008	4,900	2,450	4,900	4,900	-	0.0%
5214	Rents & Leases	5,649	6,030	5,200	2,600	6,500	7,000	1,800	34.6%
5215	Communications	8,327	11,203	21,500	5,000	10,000	10,000	(11,500)	-53.5%
5216	Freight and Postage	-	130	1,000	500	1,000	1,000	-	0.0%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	500	250	500	500	-	0.0%
5231	Tools and Equipment	1,335	472	2,100	1,050	2,100	2,100	-	0.0%
5235	Membership Dues	155	-	100	50	500	500	400	400.0%
5236	Transportation	-	777	900	450	900	900	-	0.0%
5237	Subsistence	-	100	300	150	300	300	-	0.0%
5602	Safety Equipment	781	503	1,200	600	1,200	1,200	-	0.0%
5603	Employee Training	-	357	1,300	650	2,000	2,000	700	53.8%
	Total Maintenance and Operations	49,582	63,021	77,533	29,668	72,080	75,568	(1,965)	-2.5%
Capital Outlay and Transfers									
5990	Transfers To	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total C/O, Transfers & Reserves	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total	132,146	179,322	212,374	91,585	184,410	191,276	(17,523)	-8.25%

Explanation of Line Items:
5207 - ADOT oversized equipment permitting & DMV vehicle registrations
5210 - Increase due to vaccines, new hire drug testing, CDL physicals
5214 - Postage Machine, Xerox Machine

FY22/23 BUDGET NOTES:
5101 - Decrease is attributed to the reclassification of the City Engineer position
5214 - Yearly increase in costs
5235 - Increase in memberships

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0171 - GENERAL MAINTENANCE										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	161,450	153,476	147,818	72,611	148,771	152,499	4,681	3.2%	
5102	Fringe Benefits	103,702	93,739	94,659	43,531	98,575	105,443	10,784	11.4%	
5103	Part-time Wages	4,483	5,146	4,945	2,472	5,592	5,637	692	14.0%	
5104	Part-time Benefits	625	749	687	343	665	670	(17)	-2.4%	
5105	Overtime	5,598	8,246	7,617	3,809	7,617	7,617	-	0.0%	
5107	Part-time Overtime	-	90	377	189	377	377	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	10,590	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	286,448	261,446	256,103	122,954	261,597	272,243	16,140	6.3%	
Maintenance and Operations										
5202	Operating Supplies	5,689	4,054	6,000	3,000	6,300	6,300	300	5.0%	
5203	Fuel and Lube	2,513	4,784	5,750	3,500	7,000	7,000	1,250	21.7%	
5208	Equipment Maintenance	3,484	2,800	4,000	2,000	5,000	5,000	1,000	25.0%	
5209	Building & Grounds Maintenance	13,296	9,341	14,500	7,250	14,500	14,500	-	0.0%	
5210	Professional Services	5,143	6,165	5,500	6,250	12,500	12,500	7,000	127.3%	
5217	Electricity	34,292	36,115	42,831	22,983	38,491	42,340	(491)	-1.1%	
5218	Water	2,137	1,799	2,247	1,134	2,118	2,118	(129)	-5.8%	
5219	Sewer	2,176	1,805	2,297	1,251	2,155	2,155	(142)	-6.2%	
5220	Refuse and Disposal	1,726	1,743	2,350	1,175	2,350	2,350	-	0.0%	
5231	Tools and Equipment	5,697	3,412	5,300	2,650	5,300	5,300	-	0.0%	
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%	
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%	
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%	
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%	
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%	
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%	
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%	
5602	Safety Equipment	3,045	3,730	5,000	2,500	5,000	5,000	-	0.0%	
5603	Employee Training	-	487	3,000	1,500	3,000	6,000	3,000	100.0%	
	Total Maintenance and Operations	99,450	105,617	140,774	79,693	156,213	163,062	22,287	15.8%	
	Total	385,898	367,063	396,877	202,647	417,810	435,305	38,428	9.68%	

Explanation of Line Items:
5202 - Anti Freeze, ice melt, filters, lights, office supplies, misc. repair parts, batteries, break room supplies,
5203 - Heating Fuel/Natural Gas
5208 - Rug cleaning contract, computer/furniture/printer repairs and maintenance
5209 - All building related expenses and repairs, light bulbs, washer/dryer, electrical...
5210 - Window washing, boilers, overhead doors, fire extinguisher certs, crane inspections, plumbing repairs,
5220 - Dumpster service, etc.
5231 - Misc tools, vacuum, shovels, file cabinets
5282 thru 5288 - Maintenance funds for building repairs and service contracts to specific buildings
5602 - Misc safety PPE and equipment such as barricades, cones, vests, signs, etc.
5603 - Training for operators and/or maintenance techs

FY22 BUDGET NOTES:
5202 - Costs Increase
5208 - Increase in average costs
5282 - Annual filter changes - ionization filters need to be changed more frequently
5288 - \$3,500 added expense for maintaining old police department building (FD2)

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0172 - GRAVEL ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	77,509	76,524	83,304	41,391	83,375	85,183	1,879	2.3%
5102	Fringe Benefits	46,509	43,955	48,250	22,515	50,240	53,408	5,158	10.7%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	311	1,304	1,170	548	1,170	1,170	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,933	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	129,262	121,784	132,724	64,454	134,784	139,761	7,038	5.3%
Maintenance and Operations									
5202	Operating Supplies	37,317	44,396	50,000	25,000	50,000	50,000	-	0.0%
5204	Chemicals	47,955	48,645	50,000	52,000	57,150	61,700	11,700	23.4%
5210	Professional Services	2,398	-	6,000	3,000	3,500	3,500	(2,500)	-41.7%
5231	Tools and Equipment	2,364	1,971	2,500	1,250	3,000	3,000	500	20.0%
	Total Maintenance and Operations	90,034	95,012	108,500	81,250	113,650	118,200	9,700	8.9%
	Total	219,296	216,796	241,224	145,704	248,434	257,961	16,738	6.94%

Explanation of Line Items:
5202 - Gravel, culverts, fabric, road fabric, storm drain system manholes and grates, etc, road signs
5204 - Calcium Chloride for erosion and dust control
5210 - Landfill charges, Surveyor
5231 - Misc Tools

FY22/23 BUDGET NOTES:
5204 - Chemicals 8% increase per year

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0173 - PAVED ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	92,140	90,525	99,617	49,460	99,711	102,031	2,414	2.4%
5102	Fringe Benefits	55,928	52,569	58,137	27,098	60,601	64,499	6,362	10.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	674	1,512	1,693	846	1,693	1,693	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,884	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	154,627	144,607	159,447	77,404	162,004	168,222	8,775	5.5%
Maintenance and Operations									
5202	Operating Supplies	29,703	30,962	36,000	25,000	40,000	40,000	4,000	11.1%
5210	Professional Services	28,134	8,705	15,000	7,500	15,000	15,000	-	0.0%
5217	Electricity	28,158	28,379	30,853	14,522	29,297	32,227	1,373	4.5%
5227	Advertising	-	-	400	200	750	750	350	87.5%
5231	Tools and Equipment	2,992	2,014	3,000	1,500	3,000	3,000	-	0.0%
	Total Maintenance and Operations	88,987	70,060	85,253	48,722	88,047	90,977	5,723	6.7%
	Total	243,613	214,667	244,700	126,126	250,051	259,199	14,499	5.93%

Explanation of Line Items:
5202 - Crack sealing material, paint, stop bars, crosswalk material, etc.
5210 - Surveying, asphalt patch, landfill services, street light repairs, etc.
5217 - Street lights with HEA, City Street lights electric bill
5227 - PSA Services
5231 - Misc. Tools

FY22/23 BUDGET NOTES:
5202 - Increase due to average spending and increased costs for street signs, cross-walk and stop bar material, and asphalt replacement, erosion control (CECSL requirements)
5227 - Increase for PSA's

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0174 - WINTER ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	106,771	104,526	115,930	57,529	116,047	118,878	2,949	2.5%
5102	Fringe Benefits	66,883	68,717	68,025	31,681	70,962	75,590	7,565	11.1%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	6	-	-	-	-	-	-	0.0%
5105	Overtime	7,798	27,036	18,175	11,646	18,175	18,175	-	0.0%
5107	Part-time Overtime	60	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,263	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	188,781	200,279	202,130	100,856	205,184	212,643	10,513	5.2%
Maintenance and Operations									
5202	Operating Supplies	33,416	32,762	34,000	4,000	36,000	36,000	2,000	5.9%
5204	Chemicals	50,040	50,055	52,000	52,000	56,400	60,900	8,900	17.1%
5214	Rents & Leases	2,405	7,403	15,000	10,000	15,000	15,000	-	0.0%
5231	Tools and Equipment	1,257	2,352	3,750	1,875	3,750	3,750	-	0.0%
	Total Maintenance and Operations	87,119	92,572	104,750	67,875	111,150	115,650	10,900	10.4%
	Total	275,900	292,851	306,880	168,731	316,334	328,293	21,413	6.98%

Explanation of Line Items:
 5202 - Winter Sand Pile
 5204 - Calcium Chloride for Sand Pile
 5214 - Rents & Leases - Snow hauler trucks for Pioneer/Heath
 5231 - Misc Tools and signs

FY22/23 BUDGET NOTES:
 5204 - Chemicals 8% Increase

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0175 - PARKS										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	98,725	99,651	87,344	45,028	91,419	94,472	7,129	8.2%	
5102	Fringe Benefits	59,519	56,616	54,850	25,953	58,853	63,149	8,300	15.1%	
5103	Part-time Wages	121,106	64,887	121,866	60,933	128,219	129,245	7,379	6.1%	
5104	Part-time Benefits	16,275	8,780	15,542	7,771	14,742	14,860	(682)	-4.4%	
5105	Overtime	303	3,066	1,520	760	1,520	1,520	-	0.0%	
5107	Part-time Overtime	-	432	349	313	349	349	-	0.0%	
5108	Unemployment Benefits	6,011	7,873	-	-	-	-	-	0.0%	
5112	PERS Relief	6,278	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	308,217	241,306	281,470	140,758	295,102	303,595	22,125	7.9%	
Maintenance and Operations										
5202	Operating Supplies	29,418	27,432	30,000	15,000	32,000	32,000	2,000	6.7%	
5203	Fuel and Lube	15,292	12,624	24,000	12,000	15,000	15,000	(9,000)	-37.5%	
5208	Equipment Maintenance	216	59	500	250	500	500	-	0.0%	
5209	Building & Grounds Maintenance	20,739	24,989	25,000	12,500	40,000	40,000	15,000	60.0%	
5210	Professional Services	35,734	59,960	37,500	45,000	90,000	90,000	52,500	140.0%	
5215	Communications	-	224	-	-	-	-	-	0.0%	
5217	Electricity	11,359	10,196	12,103	5,183	11,281	12,409	306	2.5%	
5218	Water	10,976	8,402	15,836	2,892	15,208	15,208	(628)	-4.0%	
5219	Sewer	13,726	11,148	22,578	3,660	20,355	20,355	(2,223)	-9.8%	
5220	Refuse and Disposal	-	5,067	3,000	1,500	3,000	3,000	-	0.0%	
5227	Advertising	-	-	400	200	400	400	-	0.0%	
5231	Tools and Equipment	3,881	3,636	3,500	1,750	4,000	4,000	500	14.3%	
5235	Membership Dues	135	175	250	125	500	500	250	100.0%	
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%	
5252	Credit Card Expenses	-	540	80	60	7,400	7,400	7,320	9150.0%	
5601	Uniform	236	720	1,000	500	3,000	3,000	2,000	200.0%	
5603	Employee Training	1,006	668	1,000	500	1,500	1,500	500	50.0%	
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%	
	Total Maintenance and Operations	143,604	166,958	178,997	102,619	247,144	248,273	69,276	38.7%	
	Total	451,820	408,264	460,467	243,377	542,247	551,868	91,401	19.85%	

Explanation of Line Items:

- 5202 - Toilet Paper, trash can liners, gloves, cleaning supplies, much misc.
- 5203 - Natural gas for building heat
- 5208 - Misc costs for mowers, weed eaters, etc.
- 5209 - Paint, Picnic Tables, Playground Parts, Wood Chips, General Building Repairs & Maint., Landscaping
- 5210 - Pumping of Vault Toilets, Rental Services of Port a Potties, Snow Removal at cemetery
- 5231 - Misc Tools
- 5251 - Potting Soil, seeds, etc.
- 5601 - Misc boots, raingear, PPE
- 5603 - Periodic Training
- 5815 - PARCAC allocation

FY22/23 BUDGET NOTES:

- 5202 - Increased frequency and quality of sanitation and service.
- 5209 - Increase in maintenance. Beautification, campgrounds, picnic tables, fences, signs, and turf.
- 5210 - Increase to reflect usage of portable restrooms & handwash stations, as well as camp host stipends.
- 5231 - Anticipated tools needed in parks (powertools, shop vac, playground specific tools).
- 5235 - Increase for ARPA, NRPA, AK Trails
- 5251 - Materials for flower bed repair and placement
- 5252 - Increase due to installation of new credit card terminals at campgrounds

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0176 - MOTOR POOL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	84,961	100,626	118,479	58,589	126,000	129,105	10,625	9.0%
5102	Fringe Benefits	60,949	62,430	72,120	33,330	77,634	82,869	10,749	14.9%
5103	Part-time Wages	5,941	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	737	-	-	-	-	-	-	0.0%
5105	Overtime	2,237	2,172	2,194	1,097	2,194	2,338	144	6.6%
5107	Part-time Overtime	39	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,528	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	160,392	165,228	192,793	93,015	205,828	214,312	21,519	11.2%
Maintenance and Operations									
5202	Operating Supplies	36	2,888	2,000	1,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	58,363	62,039	100,000	50,000	100,000	100,000	-	0.0%
5207	Vehicle and Boat Maintenance	245,490	218,900	235,000	117,500	250,000	250,000	15,000	6.4%
5210	Professional Services	6,095	900	2,000	1,000	2,000	2,000	-	0.0%
5231	Tools and Equipment	8,381	13,767	14,000	7,000	14,000	14,000	-	0.0%
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%
5601	Uniform	9,196	9,009	7,700	3,850	8,000	8,400	700	9.1%
5602	Safety Equipment	367	791	1,500	750	1,500	1,500	-	0.0%
5603	Employee Training	2,983	2,721	3,500	1,750	3,500	3,500	-	0.0%
	Total Maintenance and Operations	372,368	354,142	411,700	205,700	426,700	427,100	15,400	3.7%
	Total	532,760	519,371	604,493	298,715	632,528	641,412	36,919	6.11%

Explanation of Line Items:
5202 - Admin and Office Supplies, Digital Service Manuals and Software Support
5203 - Vehicle & Heavy Equipment Gasoline & Diesel
5207 - All repairs to vehicles and heavy equipment
5210 - Lift Crane Inspections, misc professional services
5231 - Misc and Special Tools
5601 - Flame retardant coveralls and laundry service
5602- Misc Safety equipment and PPE
5603 - Periodic training, especially Fire Dept Vehicle Certifications

FY22/23 BUDGET NOTES:
5207 - Increased expenses, aging fleet
5601 - Contractual service agreement increases

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0177 - ENGINEERING INSPECTION										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	72,163	92,540	104,392	48,100	99,259	103,458	(934)	-0.9%	
5102	Fringe Benefits	49,291	54,728	62,202	27,588	62,887	67,804	5,602	9.0%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	-	76	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,575	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	126,028	147,344	166,594	75,688	162,146	171,262	4,668	2.8%	
Maintenance and Operations										
5201	Office Supplies	407	204	1,750	875	1,750	1,750	-	0.0%	
5202	Operating Supplies	649	268	1,500	750	1,500	1,500	-	0.0%	
5210	Professional Services	2,159	700	3,500	1,750	3,500	3,500	-	0.0%	
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%	
5231	Tools and Equipment	599	353	800	400	800	800	-	0.0%	
5233	Computer Related Items	1,010	431	1,150	575	3,000	3,000	1,850	160.9%	
5235	Membership Dues	310	-	400	200	400	400	-	0.0%	
5238	Printing and Binding	101	395	750	375	750	750	-	0.0%	
5602	Safety Equipment	-	54	750	375	750	750	-	0.0%	
5603	Employee Training	-	604	700	350	2,000	2,000	1,300	185.7%	
	Total Maintenance and Operations	6,494	3,194	14,300	7,150	17,450	17,450	3,150	22.0%	
Total		132,523	150,538	180,894	82,838	179,596	188,712	7,818	4.32%	

Explanation of Line Items:
 5210 - Periodic Engineering Services for small jobs or analysis, periodic advertising
 5213 - Survey & Appraisals for periodic small projects

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0178 - JANITORIAL										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	65,459	95,660	99,627	51,220	104,603	107,224	7,598	7.6%	
5102	Fringe Benefits	57,877	66,354	80,462	37,172	87,122	94,004	13,542	16.8%	
5103	Part-time Wages	-	15,333	13,013	6,507	13,013	13,118	104	0.8%	
5104	Part-time Benefits	-	2,128	1,658	829	1,496	1,508	(151)	-9.1%	
5105	Overtime	10,795	3,254	6,280	3,140	7,535	7,922	1,642	26.1%	
5107	Part-time Overtime	-	-	1,079	539	1,079	1,079	-	0.0%	
5108	Unemployment Benefits	3,551	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,834	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	142,515	182,729	202,119	99,407	214,847	224,854	22,735	11.2%	
Maintenance and Operations										
5202	Operating Supplies	17,560	14,628	14,000	9,500	19,000	19,000	5,000	35.7%	
5208	Equipment Maintenance	83	436	3,000	1,500	3,000	3,000	-	0.0%	
5210	Professional Services	21,497	19,690	22,000	16,000	25,000	25,000	3,000	13.6%	
5231	Tools and Equipment	734	699	1,000	500	1,000	1,000	-	0.0%	
5602	Safety Equipment	515	973	750	375	750	750	-	0.0%	
5614	Car Allowance	1,216	1,620	1,900	950	1,900	1,900	-	0.0%	
	Total Maintenance and Operations	41,605	38,047	42,650	28,825	50,650	50,650	8,000	18.8%	
	Total	184,120	220,775	244,769	128,232	265,497	275,504	30,735	12.56%	

Explanation of Line Items:
5202 - Toilet Paper & Towel Products, cleaners, vacuum bags, trash bags, mop heads, rags, all cleaning supplies
5208 - Repairs and purchase of vacuums, other items
5210 - Carpet and Window Cleaning at Airport, City Hall, HPD, PW, Library, P/H, Upholstery Cleaning
5236 - Mileage reimbursement to Janitors for personal vehicle use
5602- PPE, gloves, dust masks, etc.

FY22/23 BUDGET NOTES:
5202 - Increased operational expenses due to Covid

City of Homer
FY22/23 Operating Budget

FUND 200									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue									
Operating Revenue:									
	Metered Sales	2,135,044	2,050,024	2,128,787	889,662	1,779,324	1,779,324	(349,463)	-16.4%
4661	Connection Fees	17,738	17,655	17,032	9,125	17,211	16,911	(121)	-0.7%
4662	Services & Meters	30,931	38,050	22,850	14,677	31,829	38,450	15,600	68.3%
Total Operating Revenue		2,183,712	2,105,729	2,168,670	913,464	1,828,364	1,834,685	(333,985)	-15.4%
Non- Operating Revenue									
4801	Interest on Investments	105,161	127,748	36,968	57,957	89,573	84,500	47,532	128.6%
4802	Penalty & Interest (Utilities)	6,855	579	6,207	2,398	5,065	2,487	(3,720)	-59.9%
4527	PERS Revenue	38,101	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	-	0.0%
4992	Transfer from GF	100,350	99,629	108,433	45,673	91,418	91,734	(16,699)	-15.4%
Total Non-Operating Revenue		250,467	227,956	151,608	106,029	186,056	178,721	27,113	17.9%
Total Water Revenue		2,434,179	2,333,685	2,320,278	1,019,493	2,014,420	2,013,406	(306,871)	-13.2%
Total Water Revenues (W/O PERS Relief)		2,396,077	2,333,685	2,320,278	1,019,493	2,014,420	2,013,406	(306,871)	-13.2%
Sewer Revenue									
Operating Revenue									
	Metered Sales	1,721,738	1,635,120	1,755,805	865,185	1,731,174	1,731,174	(24,631)	-1.4%
4619	Inspection Fees	-	-	-	-	-	-	-	0.0%
4662	Services & Meters	28,173	8,845	26,656	7,837	25,515	17,522	(9,134)	-34.3%
4701	RV Dump Station	6,084	5,964	6,156	1,305	5,575	5,986	(170)	-2.8%
4902	Other	-	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,755,995	1,649,928	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Non- Operating Revenue									
4527	PERS Revenue	28,828	-	-	-	-	-	-	0.0%
Total Non-Operating Revenue		28,828	-	-	-	-	-	-	0.0%
Total Sewer Revenue		1,784,823	1,649,928	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Total Sewer Revenues (W/O PERS Relief)		1,755,995	1,649,928	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Total Transfer from Fund Balance		-	-	-	53,439	46,991	199,913	199,913	0.0%
Total Operating Revenue		3,939,707	3,755,657	3,957,287	1,787,792	3,590,629	3,589,367	(367,920)	-9.3%
Total Non-Operating Revenue		279,295	227,956	151,608	159,468	233,047	378,635	227,027	149.7%
Total Water & Sewer Revenues		4,219,002	3,983,613	4,108,895	1,947,259	3,823,676	3,968,001	(140,893)	-3.4%
Total Water & Sewer Revenues (W/O PERS Relief)		4,152,073	3,983,613	4,108,895	1,947,259	3,823,676	3,968,001	(140,893)	-3.4%

FY22 Budget Notes:
Metered Sales - Based on 2019 usage and applying rates adopted in 2020. These rates were derived using the Water Sewer Rate Model.

FY23 Budget Notes:
Metered Sales - Match FY22

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND		WATER COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	542,757	562,408	620,652	284,204	562,462	581,145	(39,507)	-6.4%
5102	Fringe Benefits	345,883	337,094	363,966	160,956	362,296	388,998	25,032	6.9%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	34,782	35,796	41,019	21,153	42,453	42,662	1,643	4.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	972	2,916	-	-	-	-	-	0.0%
5112	PERS Relief	38,101	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	964,045	938,214	1,025,637	466,314	967,211	1,012,804	(12,833)	-1.3%
Maintenance and Operations									
5201	Office Supplies	(698)	1,027	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	151,448	89,034	126,250	65,625	133,750	133,750	7,500	5.9%
5203	Fuel and Lube	21,894	28,297	26,600	15,300	26,600	26,600	-	0.0%
5204	Chemicals	116,335	127,941	160,000	80,000	135,000	150,000	(10,000)	-6.3%
5207	Vehicle and Boat Maintenance	472	249	500	250	500	500	-	0.0%
5208	Equipment Maintenance	37,423	33,571	33,550	20,575	40,350	40,350	6,800	20.3%
5209	Building & Grounds Maintenance	5,701	6,489	7,700	3,850	7,700	7,700	-	0.0%
5210	Professional Services	54,617	59,936	47,500	36,250	65,500	77,500	30,000	63.2%
5211	Audit Services	17,121	7,027	17,469	17,469	18,343	19,260	1,791	10.3%
5213	Survey and Appraisal	1,100	1,150	1,200	600	1,200	1,200	-	0.0%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5217	Electricity	175,988	201,163	219,077	97,612	190,434	209,477	(9,600)	-4.4%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5226	Testing and Analysis	12,526	16,459	17,000	8,500	17,000	17,000	-	0.0%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	10,417	8,563	8,400	4,200	9,400	9,400	1,000	11.9%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,793	1,331	1,700	850	1,900	1,900	200	11.8%
5603	Employee Training	5,783	1,051	5,200	2,600	5,200	5,200	-	0.0%
5606	Bad Debt Expenses	13,455	576	12,000	6,000	12,000	12,000	-	0.0%
	Total Maint. and Operations	678,546	643,156	752,643	395,361	730,503	779,946	27,303	3.6%
C/O and Transfers									
5106	Leave Cash Out	7,089	9,930	14,207	7,875	57,790	63,736	49,529	348.6%
5241	GF Admin Fees	290,905	292,014	303,587	162,101	302,008	312,711	9,123	3.0%
5990	Transfers To	111,314	99,182	224,204	13,214	18,102	18,189	(206,015)	-91.9%
	Total Others	409,308	401,127	541,998	183,190	377,900	394,636	(147,362)	-27.2%
Total		2,051,899	1,982,496	2,320,278	1,044,865	2,075,614	2,187,386	(132,892)	-5.7%

City of Homer
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FUND 200 - UTILITY FUND									
DEPT 0400 - WATER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	61,972	62,008	68,340	32,105	60,757	63,607	(4,733)	-6.9%
5102	Fringe Benefits	34,383	33,884	37,714	16,959	36,700	39,605	1,891	5.0%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	310	131	355	178	355	355	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	5,438	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	103,653	96,672	106,409	49,242	97,813	103,567	(2,842)	-2.7%
Maintenance and Operations									
5201	Office Supplies	(698)	1,027	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	14	174	750	375	750	750	-	0.0%
5208	Equipment Maintenance	-	-	250	125	250	250	-	0.0%
5210	Professional Services	6,349	4,378	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	7,027	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	87	457	900	450	900	900	-	0.0%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,151	730	900	450	1,100	1,100	200	22.2%
5603	Employee Training	1,399	812	1,500	750	1,500	1,500	-	0.0%
5606	Bad Debt Expenses	13,455	576	12,000	6,000	12,000	12,000	-	0.0%
	Total Maintenance and Operations	92,050	74,474	106,766	63,550	104,969	108,369	1,603	1.5%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	84,252	81,240	206,071	-	-	-	(206,071)	-100.0%
	<i>Transfer to Reserves for Energy Project Repay</i>	12,398	12,398	12,398	12,398	12,398	12,398	-	-
	<i>Transfer to Revolving Energy Fund</i>	469	469	469	469	469	469	-	-
	<i>Transfer to GF PW Maint. (Direct)</i>	5,000	5,000	5,000	-	5,000	5,000	-	-
	<i>Transfer to Health Insurance Fund</i>	9,195	76	267	347	235	323	-	-
	Total C/O, Transfers & Reserves	111,314	99,182	224,204	13,214	18,102	18,189	(206,015)	-91.9%
Others									
5106	Leave Cash Out	7,089	9,930	14,207	7,875	57,790	63,736	49,529	348.6%
5241	GF Admin Fees	290,905	292,014	303,587	162,101	302,008	312,711	9,123	3.0%
	Total Others	297,994	301,944	317,794	169,976	359,798	376,446	58,652	18.5%
	Total	605,011	572,272	755,173	295,981	580,681	606,571	(1,239)	-0.16%

FY22/23 Budget Notes
5227 - Increase in PSA messaging cost
5237 - Per Diem for two operator for training/travel
5602 - Increase expenses due to Covid

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0401 - WATER TREATMENT PLANT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	165,467	185,216	187,170	91,005	170,324	176,246	(10,924)	-5.8%
5102	Fringe Benefits	105,633	107,777	109,391	50,153	109,207	117,312	7,921	7.2%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	17,658	18,988	15,235	8,338	16,314	16,475	1,239	8.1%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	972	2,268	-	-	-	-	-	0.0%
5112	PERS Relief	11,609	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		301,338	314,249	311,797	149,496	295,846	310,033	(1,764)	-0.6%
Maintenance and Operations									
5202	Operating Supplies	10,642	8,156	10,000	5,000	10,000	10,000	-	0.0%
5203	Fuel and Lube	21,621	27,631	26,000	15,000	26,000	26,000	-	0.0%
5204	Chemicals	116,335	127,941	160,000	80,000	135,000	150,000	(10,000)	-6.3%
5207	Vehicle and Boat Maintenance	472	249	500	250	500	500	-	0.0%
5208	Equipment Maintenance	23,056	17,290	23,000	11,500	23,000	23,000	-	0.0%
5209	Building & Grounds Maintenance	3,013	3,033	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	22,296	26,665	25,000	25,000	30,000	30,000	5,000	20.0%
5217	Electricity	86,986	88,873	102,689	45,917	93,124	102,436	(253)	-0.2%
5603	Employee Training	2,913	239	2,500	1,250	2,500	2,500	-	0.0%
Total Maintenance and Operations		287,335	300,076	352,689	185,417	323,124	347,436	(5,253)	-1.5%
Total		588,673	614,325	664,486	334,913	618,969	657,469	(7,017)	-1.06%

FY22 Budget Notes
5204 - Chemical cost based on 2020 expenses.

FY23 Budget Notes
5204 - Cost raise for additional DBP reduction chemicals.

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0402 - WATER SYSTEM TESTING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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	5,023	5,766	5,900	2,950	5,900	5,900	-	0.0%
5208	Equipment Maintenance	3,627	5,135	4,000	2,000	4,000	4,000	-	0.0%
5210	Professional Services	18	609	500	250	500	500	-	0.0%
5226	Testing and Analysis	12,526	16,459	17,000	8,500	17,000	17,000	-	0.0%
	Total Maintenance and Operations	21,194	27,969	27,400	13,700	27,400	27,400	-	0.0%
	Total	21,194	27,969	27,400	13,700	27,400	27,400	-	0.0%

FY22 Budget Notes

City of Homer
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FUND 200 - UTILITY FUND									
DEPT 0403 - PUMP STATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	13,830	15,097	14,821	7,325	13,635	14,188	(633)	-4.3%
5102	Fringe Benefits	8,868	8,636	9,139	4,211	9,265	10,001	862	9.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	165	53	600	300	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	887	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		23,751	23,786	24,561	11,836	23,500	24,790	229	0.9%
Maintenance and Operations									
5202	Operating Supplies	647	184	500	250	500	500	-	0.0%
5203	Fuel and Lube	274	666	600	300	600	600	-	0.0%
5208	Equipment Maintenance	8,649	8,645	2,500	5,050	9,300	9,300	6,800	272.0%
5209	Building & Grounds Maintenance	1,076	1,696	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	53,248	58,916	67,483	25,537	56,928	62,621	(4,862)	-7.2%
5231	Tools and Equipment	877	601	500	250	500	500	-	0.0%
Total Maintenance and Operations		64,771	70,707	73,583	32,387	69,828	75,521	1,938	2.6%
Total		88,521	94,493	98,143	44,223	93,329	100,311	2,167	2.21%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0404 - WATER DISTRIBUTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	114,106	134,529	144,755	67,769	140,597	144,236	(519)	-0.4%
5102	Fringe Benefits	77,624	80,943	84,477	37,885	86,909	92,820	8,343	9.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	13,769	13,524	21,970	10,571	21,970	21,970	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,106	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		213,605	228,995	251,202	116,224	249,476	259,026	7,824	3.1%
Maintenance and Operations									
5202	Operating Supplies	44,886	36,254	22,500	13,750	30,000	30,000	7,500	33.3%
5208	Equipment Maintenance	1,611	782	2,000	1,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	774	1,048	1,500	750	1,500	1,500	-	0.0%
5210	Professional Services	407	23,719	7,000	3,500	20,000	20,000	13,000	185.7%
5217	Electricity	35,755	53,375	48,905	26,157	40,382	44,420	(4,485)	-9.2%
5231	Tools and Equipment	8,523	5,912	5,500	2,750	6,500	6,500	1,000	18.2%
Total Maintenance and Operations		91,955	121,089	87,405	47,907	100,382	104,420	17,015	19.5%
Total		305,560	350,085	338,606	164,131	349,858	363,446	24,840	7.34%

FY22/23 Budget Notes
5202 - Increased based on past expenses and 3 yr avg
5210 - Increased based on past expenses and 3 yr avg
5231 - Increased based on past expenses and 3 yr avg

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0405 - WATER RESERVOIR									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	3,723	4,376	4,414	2,147	4,293	4,573	160	3.6%
5102	Fringe Benefits	2,931	2,869	3,139	1,417	3,316	3,630	490	15.6%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	31	-	-	419	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	238	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	6,923	7,245	7,553	3,983	7,610	8,203	650	8.6%
Maintenance and Operations									
5202	Operating Supplies	839	353	600	300	600	600	-	0.0%
5208	Equipment Maintenance	479	1,719	1,800	900	1,800	1,800	-	0.0%
5209	Building & Grounds Maintenance	838	711	1,200	600	1,200	1,200	-	0.0%
5210	Professional Services	11,823	-	5,000	2,500	5,000	17,000	12,000	240.0%
5213	Survey and Appraisal	1,100	1,150	1,200	600	1,200	1,200	-	0.0%
	Total Maintenance and Operations	15,080	3,933	9,800	4,900	9,800	21,800	12,000	122.4%
	Total	22,003	11,178	17,353	8,883	17,410	30,003	12,650	72.90%

FY23 Budget Notes
5210 - Increase \$12,000 in 2023 for the Tri Annual Dam Safety Inspection required by DNR

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0406 - WATER METERS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	75,508	53,426	79,394	27,000	55,923	57,859	(21,535)	-27.1%
5102	Fringe Benefits	47,581	37,801	47,257	17,733	42,049	45,451	(1,806)	-3.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,217	658	1,085	500	1,440	1,488	403	37.2%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,927	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		130,233	91,885	127,736	45,233	99,413	104,798	(22,938)	-18.0%
Maintenance and Operations									
5202	Operating Supplies	87,928	30,031	75,000	37,500	75,000	75,000	-	0.0%
5210	Professional Services	3,750	4,566	5,000	2,500	5,000	5,000	-	0.0%
5231	Tools and Equipment	930	1,593	1,500	750	1,500	1,500	-	0.0%
5602	Safety Equipment	642	601	800	400	800	800	-	0.0%
5603	Employee Training	1,470	-	1,200	600	1,200	1,200	-	0.0%
Total Maintenance and Operations		94,720	36,792	83,500	41,750	83,500	83,500	-	0.0%
Total		224,953	128,677	211,236	86,983	182,913	188,298	(22,938)	-10.86%

FY22 Budget Notes

5202 - New meter head install and commercial meter upgrade, carryover from 2020 (held from Covid)

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0407 - WATER HYDRANTS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	108,151	107,756	121,758	56,855	116,931	120,435	(1,323)	-1.1%
5102	Fringe Benefits	68,864	65,183	72,848	32,598	74,849	80,178	7,330	10.1%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	632	2,442	1,774	847	1,774	1,774	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,896	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		184,543	175,382	196,380	90,300	193,554	202,387	6,007	3.1%
Maintenance and Operations									
5202	Operating Supplies	1,468	8,116	11,000	5,500	11,000	11,000	-	0.0%
5210	Professional Services	9,973	-	500	250	500	500	-	0.0%
Total Maintenance and Operations		11,441	8,116	11,500	5,750	11,500	11,500	-	0.0%
Total		195,984	183,497	207,880	96,050	205,054	213,887	6,007	2.89%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND		SEWER COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	435,882	478,916	504,076	239,560	470,280	485,601	(18,475)	-3.7%
5102	Fringe Benefits	274,623	279,241	293,270	132,650	295,902	317,331	24,060	8.2%
5103	Part-time Wages	10,739	11,003	13,550	6,775	12,842	12,945	(605)	-4.5%
5104	Part-time Benefits	1,290	1,296	1,793	897	1,558	1,571	(223)	-12.4%
5105	Overtime	18,860	28,023	23,254	11,422	23,434	23,434	180	0.8%
5107	Part-time Overtime	574	477	-	-	-	-	-	0.0%
5108	Unemployment Benefits	1,090	4,326	-	-	-	-	-	0.0%
5112	PERS Relief	28,828	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	771,886	803,281	835,944	391,304	804,017	840,882	4,937	0.6%
Maintenance and Operations									
5201	Office Supplies	395	537	1,100	550	1,100	1,100	-	0.0%
5202	Operating Supplies	25,617	22,395	50,900	25,450	51,300	51,300	400	0.8%
5203	Fuel and Lube	25,322	28,734	25,000	15,000	25,000	25,000	-	0.0%
5204	Chemicals	52,761	52,942	55,000	27,500	55,000	55,000	-	0.0%
5207	Vehicle and Boat Maintenance	398	145	250	125	250	250	-	0.0%
5208	Equipment Maintenance	41,798	41,416	39,400	19,700	39,400	39,400	-	0.0%
5209	Building & Grounds Maintenance	3,685	2,875	3,800	1,900	3,800	3,800	-	0.0%
5210	Professional Services	20,951	27,332	85,859	88,544	95,259	52,700	(33,159)	-38.6%
5211	Audit Services	17,121	6,714	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5217	Electricity	260,135	279,496	270,069	125,869	255,627	281,190	11,121	4.1%
5218	Water	640	701	612	387	560	560	(52)	-8.5%
5219	Sewer	532	599	522	345	444	444	(78)	-15.0%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5226	Testing and Analysis	2,012	6,900	6,500	3,250	6,500	6,500	-	0.0%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	4,681	4,397	4,800	2,400	4,800	4,800	-	0.0%
5234	Record and Permits	7,920	7,920	8,075	8,075	8,075	8,075	-	0.0%
5235	Membership Dues	444	300	700	350	700	700	-	0.0%
5236	Transportation	1,193	64	1,000	500	1,000	1,000	-	0.0%
5237	Subsistence	960	833	1,000	500	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,128	17,868	20,000	1,000	20,000	20,000	-	0.0%
5601	Uniform	80	212	350	175	350	350	-	0.0%
5602	Safety Equipment	1,318	2,512	2,650	1,325	2,650	2,650	-	0.0%
5603	Employee Training	7,997	4,348	8,000	4,000	8,000	8,000	-	0.0%
5606	Bad Debt Expenses	6,254	(3,851)	2,500	1,250	2,500	2,500	-	0.0%
	Total Maint. and Operations	523,132	532,502	636,282	361,038	635,087	621,625	(14,656)	-2.3%
C/O and Transfers									
5106	Leave Cash Out	7,770	10,880	15,102	8,242	14,236	13,020	(2,082)	-13.8%
5241	GF Admin Fees	226,141	232,276	241,482	141,533	289,535	299,830	58,349	24.2%
5990	Transfers To	188,071	33,389	59,808	278	5,189	5,259	(54,549)	-91.2%
	Total Others	421,982	276,544	316,391	150,053	308,959	318,109	1,718	0.5%
Total		1,717,000	1,612,328	1,788,617	902,395	1,748,062	1,780,616	(8,001)	-0.4%

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0500 - SEWER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	50,713	62,008	68,340	32,105	60,757	63,607	(4,733)	-6.9%
5102	Fringe Benefits	30,565	33,918	37,714	16,959	36,700	39,605	1,891	5.0%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	114	131	200	100	200	200	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	3,222	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	86,164	96,705	106,254	49,165	97,658	103,412	(2,842)	-2.7%
Maintenance and Operations									
5201	Office Supplies	395	537	1,100	550	1,100	1,100	-	0.0%
5202	Operating Supplies	-	-	800	400	800	800	-	0.0%
5210	Professional Services	3,133	3,563	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	6,714	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	-	212	700	350	700	700	-	0.0%
5235	Membership Dues	444	300	700	350	700	700	-	0.0%
5236	Transportation	1,193	64	1,000	500	1,000	1,000	-	0.0%
5237	Subsistence	960	833	1,000	500	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,128	17,868	20,000	1,000	20,000	20,000	-	0.0%
5601	Uniform	80	212	350	175	350	350	-	0.0%
5602	Safety Equipment	1,063	2,041	2,300	1,150	2,300	2,300	-	0.0%
5603	Employee Training	7,997	4,348	8,000	4,000	8,000	8,000	-	0.0%
5606	Bad Debt Expenses	6,254	(3,851)	2,500	1,250	2,500	2,500	-	0.0%
	Total Maintenance and Operations	79,556	59,956	91,145	45,319	94,722	98,257	7,112	7.8%
Capital Outlay and Transfers									
	Transfer to Reserves	155,164	14,856	54,594	-	-	-	(54,594)	-100.0%
	Transfer to Reserves for Energy Project Repay	787	551	-	-	-	-	-	-
	Transfer to Revolving Energy Fund	19,744	12,921	-	-	-	-	-	-
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	-	5,000	5,000	-	-
	Transfer to Health Insurance Fund	7,376	61	214	278	189	259	-	-
	Total C/O, Transfers & Reserves	188,071	33,389	59,808	278	5,189	5,259	(54,549)	-91.2%
Others									
5106	Leave Cash Out	7,770	10,880	15,102	8,242	14,236	13,020	(2,082)	-13.8%
5241	GF Admin Fees	226,141	232,276	241,482	141,533	289,535	299,830	58,349	24.2%
	Total Others	233,911	243,156	256,583	149,774	303,770	312,850	56,266	21.9%
	Total	587,702	433,206	513,791	244,536	501,338	519,778	4,269	0.83%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND										
DEPT 0501 - SEWER PLANT OPERATIONS										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	174,998	192,157	191,796	94,084	176,798	183,151	(8,645)	-4.5%	
5102	Fringe Benefits	112,855	113,366	114,148	52,530	115,128	123,819	9,671	8.5%	
5103	Part-time Wages	9,368	11,003	13,550	6,775	12,842	12,945	(605)	-4.5%	
5104	Part-time Benefits	1,120	1,296	1,793	897	1,558	1,571	(223)	-12.4%	
5105	Overtime	14,889	17,973	14,410	7,000	14,590	14,590	180	1.2%	
5107	Part-time Overtime	565	477	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	1,090	3,678	-	-	-	-	-	0.0%	
5112	PERS Relief	12,038	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	326,922	339,949	335,697	161,286	320,917	336,076	379	0.1%	
Maintenance and Operations										
5202	Operating Supplies	6,860	7,136	8,000	4,000	8,000	8,000	-	0.0%	
5203	Fuel and Lube	25,322	28,734	25,000	15,000	25,000	25,000	-	0.0%	
5204	Chemicals	52,761	52,942	55,000	27,500	55,000	55,000	-	0.0%	
5207	Vehicle and Boat Maintenance	398	145	250	125	250	250	-	0.0%	
5208	Equipment Maintenance	26,234	24,143	22,000	11,000	22,000	22,000	-	0.0%	
5209	Building & Grounds Maintenance	2,006	1,669	2,000	1,000	2,000	2,000	-	0.0%	
5210	Professional Services	4,542	10,311	6,300	12,485	15,700	15,700	9,400	149.2%	
5217	Electricity	238,146	254,916	243,267	114,379	233,193	256,513	13,246	5.4%	
5218	Water	640	701	612	387	560	560	(52)	-8.5%	
5219	Sewer	532	599	522	345	444	444	(78)	-15.0%	
5226	Testing and Analysis	-	26	-	-	-	-	-	0.0%	
5231	Tools and Equipment	906	755	900	450	900	900	-	0.0%	
5234	Record and Permits	7,920	7,920	8,075	8,075	8,075	8,075	-	0.0%	
5602	Safety Equipment	256	471	350	175	350	350	-	0.0%	
	Total Maintenance and Operations	366,522	390,467	372,276	194,920	371,472	394,791	22,516	6.0%	
	Total	693,445	730,416	707,973	356,207	692,389	730,867	22,894	3.2%	

FY22/23 Budget Notes
5210 - Increase for service contract with Merian for STP HVAC \$9,400
5234 - ADEC Operating fee for the STP

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0502 - SEWER SYSTEM TESTING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	(0)	-	-	-	-	-	-	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)	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5202	Operating Supplies	5,684	5,562	5,500	2,750	5,500	5,500	-	0.0%
5210	Professional Services	1,539	560	2,500	1,250	2,500	2,500	-	0.0%
5226	Testing and Analysis	2,012	6,874	6,500	3,250	6,500	6,500	-	0.0%
	Total Maintenance and Operations	9,235	12,997	14,500	7,250	14,500	14,500	-	0.0%
	Total	9,235	12,997	14,500	7,250	14,500	14,500	-	0.0%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND										
DEPT 0503 - SEWER LIFT STATION										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	87,761	93,374	101,951	47,000	94,894	97,332	(4,619)	-4.5%	
5102	Fringe Benefits	53,534	53,950	57,874	25,751	58,089	61,998	4,124	7.1%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	1,646	3,672	5,000	2,500	5,000	5,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,668	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	148,608	150,997	164,825	75,252	157,982	164,330	(495)	-0.3%	
Maintenance and Operations										
5202	Operating Supplies	6,108	9,295	11,600	5,800	12,000	12,000	400	3.4%	
5208	Equipment Maintenance	15,565	15,686	16,000	8,000	16,000	16,000	-	0.0%	
5209	Building & Grounds Maintenance	1,679	1,206	1,800	900	1,800	1,800	-	0.0%	
5217	Electricity	21,460	24,106	26,196	11,217	21,873	24,060	(2,136)	-8.2%	
5231	Tools and Equipment	726	1,395	1,600	800	1,600	1,600	-	0.0%	
	Total Maintenance and Operations	45,539	51,688	57,196	26,717	53,273	55,460	(1,736)	-3.0%	
	Total	194,147	202,685	222,021	101,968	211,255	219,790	(2,231)	-1.0%	

FY22/23 Budget Notes
5202 - Increased based on 3 yr avg

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0504 - COLLECTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	122,410	131,377	141,989	66,370	137,831	141,510	(479)	-0.3%
5102	Fringe Benefits	77,669	78,007	83,535	37,409	85,985	91,909	8,374	10.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,212	6,246	3,644	1,822	3,644	3,644	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,900	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		210,191	215,630	229,168	105,601	227,460	237,063	7,896	3.4%
Maintenance and Operations									
5202	Operating Supplies	6,965	401	25,000	12,500	25,000	25,000	-	0.0%
5208	Equipment Maintenance	-	1,586	1,400	700	1,400	1,400	-	0.0%
5210	Professional Services	11,737	12,898	72,559	72,559	72,559	30,000	(42,559)	-58.7%
5217	Electricity	529	474	605	273	561	617	12	2.0%
5231	Tools and Equipment	3,049	2,034	1,600	800	1,600	1,600	-	0.0%
Total Maintenance and Operations		22,280	17,394	101,164	86,832	101,120	58,617	(42,547)	-42.1%
Total		232,471	233,024	330,332	192,433	328,580	295,681	(34,651)	-10.5%

FY22 Budget Notes
5210 - Kachemak City Tri annual septic pumping \$42,559 - 146 tanks @ \$265/tank plus 10% of highest bid from 2018 contract to account for increased cost from 3 years ago

City of Homer
FY22/23 Operating Budget

FUND 400									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION								
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	430,667	463,319	407,732	256,831	460,000	460,000	52,268	12.8%
	Operating Revenue - Admin	448,667	481,319	425,732	274,831	478,000	478,000	52,268	12.3%
4527	PERS Revenue	70,760	-	-	-	-	-	-	0.0%
4634	Port Storage Fee	108,510	99,125	79,080	44,768	91,076	92,002	12,922	16.3%
4635	Port Impound Fee	-	-	-	68	-	-	-	0.0%
4705	Business Licenses	15	45	37	23	32	34	(3)	-7.6%
4801	Interest On Investments	23,299	37,796	5,725	14,000	23,461	24,531	18,806	328.5%
4901	Surplus Property	2,346	-	16,447	1,482	3,355	8,014	(8,433)	-51.3%
4902	Other Revenue	-	-	1,823	500	986	883	(939)	-51.5%
	Non-Operating Revenue - Admin	204,930	136,966	103,112	60,841	118,909	125,464	22,352	21.7%
0601	HARBOR								
4245	Waste Oil Disp	1,474	1,139	1,191	424	1,301	1,564	373	31.3%
4249	Oil Spill Recovery	465	109	423	155	155	296	(127)	-30.1%
4318	Parking Revenue	126,203	115,747	108,000	55,887	100,418	117,134	9,134	8.5%
4319	Electrical Supplies	2,859	2,726	2,600	929	2,053	2,298	(302)	-11.6%
4624	Berth Transient Monthly	541,244	587,406	559,528	258,331	606,202	625,600	66,072	11.8%
4625	Berth Reserved	1,362,047	1,443,635	1,352,309	-	1,537,910	1,587,123	234,814	17.4%
4626	Berth Transient Annual	218,570	271,277	251,141	92,621	279,956	288,914	37,773	15.0%
4627	Berth Transient Semi Annual	113,102	127,456	113,850	85,184	131,533	135,742	21,892	19.2%
4628	Berth Transient Daily	126,422	126,018	127,220	58,905	130,049	134,210	6,990	5.5%
4629	Metered Energy	87,155	101,891	87,664	57,235	86,007	91,546	3,882	4.4%
4644	Pumping	286	222	429	128	237	339	(89)	-20.9%
4645	Wooden Grid	5,768	4,773	6,899	3,529	5,921	6,185	(714)	-10.4%
4646	Commerical Ramp	40,845	60,233	34,327	30,000	60,000	60,000	25,673	74.8%
4647	Berth Wait List	12,547	13,309	10,977	9,414	12,097	12,055	1,078	9.8%
4648	Steel Grid Fees	10,385	8,302	9,828	5,612	9,232	9,121	(707)	-7.2%
4663	Trans Energy 110v	42,306	39,723	53,167	19,018	42,063	44,355	(8,812)	-16.6%
4664	Trans Energy 220v	33,553	20,310	29,868	17,475	31,268	28,194	(1,674)	-5.6%
4665	Trans Energy 208v	137,715	196,756	139,789	114,000	147,173	153,840	14,051	10.1%
4666	Commerical Ramp Wharfage	61,615	44,483	40,000	15,723	41,651	44,666	4,666	11.7%
	Operating Revenue - Harbor	2,924,561	3,165,514	2,929,210	824,571	3,225,225	3,343,182	413,971	14.1%
4802	Penalty/Int	8,883	6,265	16,861	5,280	14,279	13,598	(3,263)	-19.4%
4902	Other Revenue	74,170	70,073	69,544	33,846	72,596	71,241	1,696	2.4%
	Non-Operating Revenue - Harbor	83,052	76,338	86,405	39,125	86,875	84,838	(1,567)	-1.8%
0602	PIONEER DOCK								
4631	USCG Leases	36,494	37,087	37,370	18,192	36,205	36,808	(562)	-1.5%
4637	Seafood Wharfage-PD	-	-	-	-	-	-	-	0.0%
4638	PD Fuel Wharfage	242,469	169,379	250,510	86,052	232,023	232,477	(18,033)	-7.2%
4639	Pioneer Dock - Wharfage	-	-	333	-	-	-	(333)	-100.0%
4641	PD Water Sales	9,663	16,269	7,740	6,043	9,816	9,569	1,829	23.6%
4642	PD Docking	55,308	47,906	52,484	28,386	52,602	52,285	(199)	-0.4%
	Operating Revenue - Pioneer Dock	343,934	270,641	348,438	138,674	330,646	331,140	(17,299)	-5.0%
0603	FISH DOCK								
4620	Ice Sales	318,677	224,991	243,932	78,453	258,010	266,797	22,864	9.4%
4621	Cold Storage	16,001	21,314	18,490	14,906	17,306	17,705	(784)	-4.2%
4622	Crane Rental	206,818	162,314	208,787	68,388	194,544	197,594	(11,192)	-5.4%
4623	Card Access Fees	8,994	7,102	8,833	4,830	8,398	8,748	(85)	-1.0%
4637	Seafood Wharfage	19,796	11,890	21,874	8,874	16,482	16,795	(5,079)	-23.2%
4700	Other Wharfage Fish Dock	1,136	25,812	1,768	750	15,206	9,843	8,075	456.7%
	Operating Revenue - Fish Dock	571,422	453,422	503,684	176,200	509,946	517,482	13,798	2.7%
4206	Fish Tax	59,647	71,970	44,254	1,898	55,296	54,760	10,506	23.7%

City of Homer
FY22/23 Operating Budget

FUND 400									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
0604	DEEP WATER DOCK								
4633	Stevedoring	15,320	6,245	13,024	1,551	12,225	14,080	1,056	8.1%
4637	Seafood Wharfage	-	-	419	-	419	558	140	33.3%
4640	Deep Water Dock Wharfage	5,008	116,271	12,210	4,000	33,245	37,314	25,105	205.6%
4643	Deep Water Dock Docking	185,451	96,863	176,008	40,000	96,000	100,000	(76,008)	-43.2%
4668	Dwd Water Sales	49,625	20,547	33,549	14,659	20,000	25,000	(8,549)	-25.5%
4672	Port Security Revenues	1,806	-	26,382	-	-	-	(26,382)	-100.0%
	Operating Revenue - DW Dock	257,210	239,926	261,590	60,210	161,889	176,953	(84,637)	-32.4%
0605	OUTFALL LINE								
4704	Outfall Line	4,800	7,200	4,800	4,800	4,800	4,800	-	0.0%
0606	FISH GRINDER								
4706	Fish Grinder	7,835	6,360	8,890	712	7,191	7,998	(891)	-10.0%
0615	LOAD AND LAUNCH RAMP								
4653	L & L Ramp Revenue	127,708	128,259	125,135	67,868	126,483	126,663	1,528	1.2%
	Operating Revenue - L & L Ramp	127,708	128,259	125,135	67,868	126,483	126,663	1,528	1.2%
	Transfer from Fund Balance	0	0	0	348,953	0	0	-	0.0%
	Total Revenues	5,033,767	5,037,916	4,841,250	1,998,683	5,105,259	5,251,279	410,029	8.5%

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND										
HARBOR COMBINED EXPENDITURES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	1,086,109	1,118,488	1,160,765	560,007	1,108,734	1,140,087	(20,678)	-1.8%	
5102	Fringe Benefits	336,891	641,535	686,128	313,046	696,345	744,621	58,493	8.5%	
5103	Part-time Wages	121,206	59,170	125,466	62,733	136,721	137,815	12,349	9.8%	
5104	Part-time Benefits	15,645	7,953	15,638	7,819	15,742	15,868	230	1.5%	
5105	Overtime	26,352	27,484	36,685	18,018	36,685	36,689	5	0.0%	
5107	Part-time Overtime	1,579	1,120	3,879	1,939	3,879	3,879	-	0.0%	
5108	Unemployment Benefits	3,241	13,405	-	-	-	-	-	0.0%	
5112	PERS Relief	70,760	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,661,783	1,869,155	2,028,560	963,562	1,998,105	2,078,958	50,399	2.5%	
Maintenance and Operations										
5201	Office Supplies	2,323	2,668	5,100	1,513	4,200	4,200	(900)	-17.6%	
5202	Operating Supplies	22,746	17,131	30,500	10,740	26,000	26,000	(4,500)	-14.8%	
5203	Fuel and Lube	32,754	33,044	32,900	17,659	35,300	36,300	3,400	10.3%	
5204	Chemicals	4,432	2,983	6,000	4,000	6,000	6,000	-	0.0%	
5207	Vehicle and Boat Maintenance	22,594	27,030	17,000	9,614	25,000	25,000	8,000	47.1%	
5208	Equipment Maintenance	40,611	51,852	62,000	25,268	63,000	63,000	1,000	1.6%	
5209	Building & Grounds Maintenance	51,799	30,380	59,500	33,268	62,000	62,000	2,500	4.2%	
5210	Professional Services	18,496	15,560	22,000	12,440	17,500	17,500	(4,500)	-20.5%	
5211	Audit Services	27,647	13,115	34,939	34,939	36,686	38,520	3,581	10.3%	
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	5,000	5,000	-	0.0%	
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%	
5215	Communications	6,458	7,615	7,000	2,519	8,000	8,000	1,000	14.3%	
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%	
5217	Electricity	533,580	607,698	661,324	315,358	591,546	650,701	(10,623)	-1.6%	
5218	Water	114,405	87,092	97,279	31,935	99,581	99,581	2,301	2.4%	
5219	Sewer	15,704	10,612	14,576	4,697	14,018	14,018	(557)	-3.8%	
5220	Refuse and Disposal	47,446	49,062	63,300	21,500	63,300	63,300	-	0.0%	
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%	
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%	
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%	
5227	Advertising	8,623	3,833	7,000	3,100	7,000	7,000	-	0.0%	
5231	Tools and Equipment	10,486	10,876	15,500	9,355	15,700	15,700	200	1.3%	
5235	Membership Dues	5,909	4,089	5,750	2,616	4,500	4,500	(1,250)	-21.7%	
5236	Transportation	7,247	3,888	9,500	3,241	9,200	9,200	(300)	-3.2%	
5237	Subsistence	5,326	2,485	6,500	2,852	5,837	5,837	(663)	-10.2%	
5238	Printing and Binding	1,119	1,342	6,500	2,000	3,500	3,500	(3,000)	-46.2%	
5248	Lobbying	-	-	-	-	22,000	22,000	22,000	0.0%	
5249	Oil Spill Response	1,222	1,338	2,000	1,000	1,000	1,000	(1,000)	-50.0%	
5250	Camera Area Network	-	1,651	18,000	9,000	18,000	18,000	-	0.0%	
5252	Credit Card Expenses	79,629	81,339	74,000	22,000	89,000	89,000	15,000	20.3%	
5256	Waste Oil Disposal	46,131	36,526	45,000	15,000	45,000	45,000	-	0.0%	
5258	Float and Ramp Repairs	23,532	17,421	15,000	7,500	25,000	25,000	10,000	66.7%	
5287	Electrical Supplies	2,657	2,937	4,000	1,000	2,100	2,100	(1,900)	-47.5%	
5601	Uniform	7,636	6,714	7,500	3,408	9,500	9,500	2,000	26.7%	
5602	Safety Equipment	6,600	7,278	15,000	6,296	15,000	15,000	-	0.0%	
5603	Employee Training	1,949	1,235	8,000	2,700	9,000	9,000	1,000	12.5%	
5606	Bad Debt Expenses	16,187	9,709	30,000	7,000	30,000	30,000	-	0.0%	
5627	Port Security	1,485	1,000	2,000	2,000	-	-	(2,000)	-100.0%	
5635	Software	-	-	-	-	4,000	4,000	4,000	0.0%	
5637	Diving Services	4,225	10,269	8,500	4,975	8,500	8,500	-	0.0%	
5638	Signage Parking Delineation	15,319	12,781	15,500	10,000	15,500	15,500	-	0.0%	
	Total Maint. and Operations	1,296,289	1,270,588	1,534,345	690,796	1,529,949	1,604,036	69,690	4.5%	
C/O and Transfers										
5106	Leave Cash Out	29,241	31,457	36,513	20,620	66,243	62,025	25,513	69.9%	
5241	GF Admin Fees	591,076	579,038	601,986	-	455,624	470,122	(131,865)	-21.9%	
5990	Transfers To	458,755	708,116	639,846	323,705	1,055,338	1,036,139	396,293	61.9%	
	Total Others	1,079,072	1,318,611	1,278,345	344,325	1,577,205	1,568,286	289,941	22.7%	
Total		4,037,145	4,458,355	4,841,250	1,998,683	5,105,259	5,251,279	3,252,597	162.7%	

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0600 - ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 Draft & FY21	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	209,464	217,735	228,366	114,507	194,039	200,373	(27,993)	-12.3%
5102	Fringe Benefits	63,146	121,322	132,006	61,270	123,085	132,309	303	0.2%
5103	Part-time Wages	-	-	2,661	1,331	2,661	2,683	21	0.8%
5104	Part-time Benefits	-	-	332	166	306	309	(23)	-6.9%
5105	Overtime	4,588	2,159	5,845	2,922	5,845	5,845	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	13,807	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	291,006	341,217	369,210	180,195	325,936	341,519	(27,691)	-7.5%
Maintenance and Operations									
5201	Office Supplies	1,182	1,442	2,500	680	2,500	2,500	-	0.0%
5202	Operating Supplies	1,250	2,026	2,500	555	2,500	2,500	-	0.0%
5209	Building & Grounds Maintenance	5,844	4,458	5,000	4,130	5,000	5,000	-	0.0%
5210	Professional Services	72	2,071	3,000	708	3,000	3,000	-	0.0%
5211	Audit Services	27,647	13,115	34,939	34,939	36,686	38,520	3,581	10.3%
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	5,000	5,000	-	0.0%
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%
5215	Communications	6,458	7,615	7,000	2,519	8,000	8,000	1,000	14.3%
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%
5227	Advertising	8,010	3,833	6,000	2,600	6,000	6,000	-	0.0%
5231	Tools and Equipment	1,251	550	1,500	750	1,500	1,500	-	0.0%
5235	Membership Dues	2,984	1,504	4,500	2,001	3,500	3,500	(1,000)	-22.2%
5236	Electrical Supplies	2,350	2,902	4,500	1,808	4,500	4,500	-	0.0%
5237	Subsistence	2,263	2,217	3,500	1,932	3,500	3,500	-	0.0%
5238	Printing and Binding	865	713	4,500	1,000	3,000	3,000	(1,500)	-33.3%
5248	Lobbying	-	-	-	-	22,000	22,000	22,000	0.0%
5252	Credit Card Expenses	77,968	76,472	70,000	20,000	85,000	85,000	15,000	21.4%
5603	Employee Training	100	50	1,000	500	1,000	1,000	-	0.0%
5606	Bad Debt Expenses	16,187	9,709	30,000	7,000	30,000	30,000	-	0.0%
5635	Software	-	-	-	-	4,000	4,000	4,000	0.0%
	Total Maintenance and Operations	264,445	226,710	306,117	131,424	360,167	374,099	67,982	22.2%
Capital Outlay and Transfers									
	Transfer to Reserves	-	286,611	225,912	-	650,391	636,422	410,510	181.7%
	Transfer to Reserves for Energy Project Repay	520	-	-	-	-	-	-	-
	Transfer to Revolving Energy Fund	3,291	4,303	1,341	1,341	1,341	-	-	-
	Transfer to Bond Fund	300,000	300,000	300,000	225,000	300,000	300,000	-	-
	Transfer to Health Insurance Fund	17,826	147	517	673	456	626	-	-
5990	Total C/O, Transfers & Reserves	321,638	591,061	527,769	227,013	952,187	937,048	409,279	77.5%
Others									
5106	Leave Cash Out	29,241	31,457	36,513	20,620	66,243	62,025	25,513	69.9%
5241	GF Admin Fees	591,076	579,038	601,986	-	455,624	470,122	(131,865)	-21.9%
	Total Others	620,317	610,495	638,499	20,620	521,867	532,147	(106,352)	-16.7%
	Total	1,497,406	1,769,483	1,841,595	559,253	2,160,157	2,184,813	40,291	2.19%

FY22 Budget Notes
5252 - Increased to match actual cost
5248 - Split 50/50 with General Fund (total contract is \$42,000 annually)
5635 - Currently these expenses are coded to professional services; more accurate description

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0601 - HARBOR									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	382,877	394,354	414,215	200,876	410,849	421,542	7,327	1.8%
5102	Fringe Benefits	119,266	228,327	243,937	111,756	254,637	271,785	27,848	11.4%
5103	Part-time Wages	70,611	36,095	74,250	37,125	83,733	84,402	10,152	13.7%
5104	Part-time Benefits	8,690	4,525	9,255	4,627	9,641	9,718	464	5.0%
5105	Overtime	13,155	15,347	17,772	8,371	17,772	17,772	-	0.0%
5107	Part-time Overtime	41	46	1,700	850	1,700	1,700	-	0.0%
5108	Unemployment Benefits	3,241	8,486	-	-	-	-	-	0.0%
5112	PERS Relief	25,106	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		622,986	687,181	761,129	363,605	778,333	806,919	45,791	6.0%
Maintenance and Operations									
5201	Office Supplies	713	350	1,500	283	600	600	(900)	-60.0%
5202	Operating Supplies	7,405	5,810	12,000	2,870	7,500	7,500	(4,500)	-37.5%
5203	Fuel and Lube	16,183	14,248	16,000	8,895	17,000	17,000	1,000	6.3%
5204	Chemicals	2,780	2,820	3,000	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,708	7,386	5,000	2,500	5,000	5,000	-	0.0%
5208	Equipment Maintenance	312	1,501	2,000	1,000	1,000	1,000	(1,000)	-50.0%
5209	Building & Grounds Maintenance	10,681	3,407	5,000	3,388	7,500	7,500	2,500	50.0%
5210	Professional Services	3,176	1,806	5,000	2,500	2,500	2,500	(2,500)	-50.0%
5217	Electricity	323,568	403,925	424,916	230,078	376,890	414,579	(10,338)	-2.4%
5218	Water	57,916	50,617	50,393	16,015	55,624	55,624	5,231	10.4%
5219	Sewer	8,200	5,969	8,347	2,940	7,880	7,880	(466)	-5.6%
5220	Refuse and Disposal	45,211	46,699	60,000	20,000	60,000	60,000	-	0.0%
5227	Advertising	613	-	1,000	500	1,000	1,000	-	0.0%
5231	Tools and Equipment	1,517	2,866	3,000	1,299	2,000	2,000	(1,000)	-33.3%
5235	Membership Dues	515	140	750	350	500	500	(250)	-33.3%
5236	Transportation	3,634	-	3,000	500	2,700	2,700	(300)	-10.0%
5237	Subsistence	1,938	63	2,000	500	1,337	1,337	(663)	-33.2%
5238	Printing and Binding	254	629	2,000	1,000	500	500	(1,500)	-75.0%
5249	Oil Spill Response	1,222	1,338	2,000	1,000	1,000	1,000	(1,000)	-50.0%
5287	Electrical Supplies	2,657	2,937	4,000	1,000	2,100	2,100	(1,900)	-47.5%
5601	Uniform	4,516	2,959	4,000	2,000	3,000	3,000	(1,000)	-25.0%
5602	Safety Equipment	2,927	2,147	5,000	1,248	5,000	5,000	-	0.0%
5603	Employee Training	175	300	3,000	1,000	3,000	3,000	-	0.0%
5638	Signage Parking Delineation	15,319	12,781	15,500	10,000	15,500	15,500	-	0.0%
Total Maintenance and Operations		515,142	570,698	638,405	313,866	582,131	619,820	(18,586)	-2.9%
Capital Outlay and Transfers									
<i>Transfer to Reserves</i>									
<i>Transfer to Loan Payment to GF - Prin.</i>		85,755	56,359	59,791	59,791	65,364	65,364		
<i>Transfer to Loan Payment to GF - Interest</i>		13,062	13,980	10,547	10,547	3,922	1,961		
5990	Total C/O, Transfers & Reserves	98,817	70,338	70,338	70,338	69,285	67,325	(3,014)	-4.3%
Total		1,236,945	1,328,217	1,469,872	747,809	1,429,749	1,494,064	27,205	1.85%

FY22/23 Budget Notes:
5990: Payoff Lot 42 loan; split the remaining balance between FY22 and FY23

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0602 - PIONEER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	26,232	42,767	44,822	21,904	28,183	28,854	(15,968)	-35.6%
5102	Fringe Benefits	7,782	24,245	25,798	11,899	17,101	18,214	(7,583)	-29.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	797	1,498	1,077	550	1,077	1,081	5	0.4%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,713	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		36,524	68,510	71,697	34,354	46,361	48,150	(23,547)	-32.8%
Maintenance and Operations									
5202	Operating Supplies	1,500	669	1,500	750	1,500	1,500	-	0.0%
5208	Equipment Maintenance	1,000	-	1,000	500	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	-	2,000	1,000	2,000	2,000	-	0.0%
5210	Professional Services	2,000	-	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	18,124	18,658	20,031	8,042	20,831	22,914	2,884	14.4%
5218	Water	8,166	10,500	5,137	3,521	6,095	6,095	958	18.6%
5231	Tools and Equipment	1,000	569	1,000	500	1,000	1,000	-	0.0%
5602	Safety Equipment	1,000	-	1,000	500	1,000	1,000	-	0.0%
Total Maintenance and Operations		34,790	30,396	33,668	15,813	35,426	37,509	3,842	11.4%
Total		71,314	98,907	105,364	50,167	81,787	85,659	(19,705)	-18.70%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0603 - FISH DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	210,048	193,431	186,949	92,130	215,132	222,443	35,494	19.0%
5102	Fringe Benefits	71,472	114,811	119,737	55,405	140,690	150,813	31,076	26.0%
5103	Part-time Wages	17,695	14,041	15,823	7,912	15,823	15,950	127	0.8%
5104	Part-time Benefits	2,907	2,288	1,972	986	1,822	1,836	(136)	-6.9%
5105	Overtime	5,609	2,924	7,701	3,851	7,701	7,701	-	0.0%
5107	Part-time Overtime	1,522	1,059	2,179	1,089	2,179	2,179	-	0.0%
5108	Unemployment Benefits	-	2,363	-	-	-	-	-	0.0%
5112	PERS Relief	13,671	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		322,925	330,916	334,361	161,373	383,347	400,922	66,561	19.9%
Maintenance and Operations									
5201	Office Supplies	253	410	500	250	500	500	-	0.0%
5202	Operating Supplies	3,235	2,929	3,000	1,485	3,000	3,000	-	0.0%
5203	Fuel and Lube	3,731	4,533	3,000	1,529	3,000	3,000	-	0.0%
5204	Chemicals	1,652	163	3,000	1,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	133	-	-	-	-	-	0.0%
5208	Equipment Maintenance	21,928	26,021	37,000	14,327	37,000	37,000	-	0.0%
5209	Building & Grounds Maintenance	11,958	12,666	13,000	7,500	13,000	13,000	-	0.0%
5210	Professional Services	5,089	7,467	5,000	4,732	3,000	3,000	(2,000)	-40.0%
5217	Electricity	171,754	163,945	193,536	65,239	172,295	189,524	(4,012)	-2.1%
5218	Water	23,655	15,166	22,811	6,523	16,926	16,926	(5,885)	-25.8%
5219	Sewer	3,196	542	1,028	236	1,347	1,347	319	31.0%
5231	Tools and Equipment	1,637	1,353	1,500	1,000	1,500	1,500	-	0.0%
5235	Membership Dues	325	360	-	-	-	-	-	0.0%
5250	Camera Area Network	-	550	4,000	2,000	4,000	4,000	-	0.0%
5601	Uniform	-	76	-	-	3,000	3,000	3,000	0.0%
5602	Safety Equipment	609	1,013	1,000	548	1,000	1,000	-	0.0%
5603	Employee Training	98	488	1,000	200	1,000	1,000	-	0.0%
Total Maintenance and Operations		249,120	237,813	289,375	106,569	263,568	280,797	(8,578)	-3.0%
Total		572,045	568,729	623,737	267,942	646,914	681,719	57,983	9.30%

FY22 Budget Notes
5210 and 5601 - Adjusted professional services down and added to uniform category to account for uniform costs correctly

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0604 - DEEP WATER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	30,737	42,767	44,822	21,904	32,896	33,605	(11,217)	-25.0%
5102	Fringe Benefits	8,842	24,245	25,798	11,899	19,638	20,874	(4,923)	-19.1%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	905	1,498	1,260	611	1,260	1,260	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,006	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		42,490	68,510	71,880	34,415	53,794	55,740	(16,140)	-22.5%
Maintenance and Operations									
5203	Fuel and Lube	-	-	600	300	1,000	1,000	400	66.7%
5209	Building & Grounds Maintenance	1,000	-	1,000	500	1,000	1,000	-	0.0%
5210	Professional Services	4,950	-	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	9,417	9,621	9,910	6,113	10,093	11,102	1,192	12.0%
5218	Water	15,373	5,733	9,111	3,987	10,918	10,918	1,807	19.8%
5219	Sewer	1,299	558	1,620	473	898	898	(722)	-44.6%
5231	Tools and Equipment	114	1,122	1,000	500	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	4,000	2,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	500	1,000	1,000	-	0.0%
5627	Port Security	1,485	1,000	2,000	2,000	-	-	(2,000)	-100.0%
Total Maintenance and Operations		33,638	18,034	32,241	17,373	31,909	32,918	677	2.1%
Total		76,128	86,545	104,121	51,788	85,702	88,658	(15,463)	-14.85%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0605 - OUTFALL LINE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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									
5209	Building & Grounds Maintenance	356	-	3,000	1,500	3,000	3,000	-	0.0%
5637	Diving Services	2,475	6,519	3,500	2,475	3,500	3,500	-	0.0%
	Total Maintenance and Operations	2,831	6,519	6,500	3,975	6,500	6,500	-	0.0%
	Total	2,831	6,519	6,500	3,975	6,500	6,500	-	0.00%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0606 - FISH GRINDER									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	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	3,507	312	4,000	2,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	9,178	13,912	14,000	5,859	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	444	2,500	1,250	2,500	2,500	-	0.0%
5218	Water	7,133	2,643	7,534	1,061	7,333	7,333	(201)	-2.7%
5235	Membership Dues	1,715	1,715	-	-	-	-	-	0.0%
	Total Maintenance and Operations	21,533	19,027	28,034	10,170	27,833	27,833	(201)	-0.7%
	Total	21,533	19,027	28,034	10,170	27,833	27,833	(201)	-0.72%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0611 - HARBOR MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	161,395	161,629	171,996	77,023	160,231	164,203	(7,793)	-4.5%
5102	Fringe Benefits	47,421	91,580	99,011	43,244	99,568	106,226	7,215	7.3%
5103	Part-time Wages	15,264	-	16,933	8,467	15,823	15,950	(984)	-5.8%
5104	Part-time Benefits	1,878	-	2,111	1,055	1,822	1,836	(274)	-13.0%
5105	Overtime	681	2,693	1,923	1,107	1,923	1,923	-	0.0%
5107	Part-time Overtime	3	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	2,556	-	-	-	-	-	0.0%
5112	PERS Relief	10,275	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		236,916	258,458	291,974	130,896	279,367	290,138	(1,836)	-0.6%
Maintenance and Operations									
5201	Office Supplies	174	466	600	300	600	600	-	0.0%
5202	Operating Supplies	5,608	5,145	6,000	2,080	6,000	6,000	-	0.0%
5203	Fuel and Lube	11,806	12,694	12,000	6,285	13,000	14,000	2,000	16.7%
5207	Vehicle and Boat Maintenance	18,885	19,511	12,000	7,114	20,000	20,000	8,000	66.7%
5208	Equipment Maintenance	8,193	10,418	8,000	3,582	10,000	10,000	2,000	25.0%
5209	Building & Grounds Maintenance	5,926	5,929	12,000	6,000	12,000	12,000	-	0.0%
5210	Professional Services	3,189	4,216	4,500	2,000	4,500	4,500	-	0.0%
5217	Electricity	7,214	7,715	9,288	3,884	7,702	8,472	(816)	-8.8%
5218	Water	655	612	998	361	675	675	(323)	-32.4%
5219	Sewer	715	719	1,241	398	748	748	(493)	-39.7%
5231	Tools and Equipment	2,985	2,931	4,000	1,856	4,000	4,000	-	0.0%
5235	Membership Dues	370	370	500	265	500	500	-	0.0%
5236	Transportation	1,262	986	2,000	933	2,000	2,000	-	0.0%
5237	Subsistence	1,126	204	1,000	420	1,000	1,000	-	0.0%
5256	Waste Oil Disposal	46,131	36,526	45,000	15,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	23,532	17,421	15,000	7,500	25,000	25,000	10,000	66.7%
5601	Uniform	3,120	3,680	3,500	1,408	3,500	3,500	-	0.0%
5602	Safety Equipment	1,516	3,494	3,000	1,500	3,000	3,000	-	0.0%
5603	Employee Training	1,575	398	3,000	1,000	4,000	4,000	1,000	33.3%
5637	Diving Services	1,750	3,750	5,000	2,500	5,000	5,000	-	0.0%
Total Maintenance and Operations		145,732	137,186	148,627	64,386	168,225	169,995	21,368	14.4%
Total		382,648	395,644	440,601	195,282	447,592	460,133	19,532	4.43%

FY22 Budget Notes
5256 - Waste oil disposal costs are increasing.
5207 - Moved all vehicle maintenance costs to 0611 for ease of billing and tracking.
5603 - ETT and Electrical safety training

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0612 - PIONEER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	20,510	20,436	21,796	9,698	20,098	20,596	(1,200)	-5.5%
5102	Fringe Benefits	5,945	11,543	12,480	5,430	12,478	13,310	831	6.7%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	228	230	(34)	-13.0%
5105	Overtime	89	353	239	146	239	239	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,306	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,928	32,331	36,895	16,465	35,020	36,369	(527)	-1.4%
Maintenance and Operations									
5202	Operating Supplies	-	-	500	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	1,724	163	3,000	1,500	3,000	3,000	-	0.0%
5231	Tools and Equipment	-	-	1,500	750	1,500	1,500	-	0.0%
5602	Safety Equipment	305	-	1,000	500	1,000	1,000	-	0.0%
	Total Maintenance and Operations	2,029	163	6,000	3,250	6,000	6,000	-	0.0%
	Total	31,956	32,494	42,895	19,715	41,020	42,369	(527)	-1.23%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0614 - DEEP WATER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	20,510	20,436	21,796	9,698	20,098	20,596	(1,200)	-5.5%
5102	Fringe Benefits	5,945	11,543	12,480	5,430	12,478	13,310	831	6.7%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	228	230	(34)	-13.0%
5105	Overtime	89	353	239	146	239	239	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,306	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,927	32,331	36,895	16,465	35,020	36,369	(527)	-1.4%
Maintenance and Operations									
5202	Operating Supplies	19	-	500	250	500	500	-	0.0%
5203	Fuel and Lube	244	456	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	7,053	3,313	8,000	4,000	8,000	8,000	-	0.0%
5231	Tools and Equipment	263	-	1,000	500	1,000	1,000	-	0.0%
5250	Camera Area Network	-	734	5,000	2,500	5,000	5,000	-	0.0%
5602	Safety Equipment	244	625	2,000	1,000	2,000	2,000	-	0.0%
	Total Maintenance and Operations	7,822	5,128	16,500	8,250	16,500	16,500	-	0.0%
	Total	37,750	37,459	53,395	24,715	51,520	52,869	(527)	-0.99%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0615 - LOAD AND LAUNCH RAMP									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 DRAFT	FY23 DRAFT	Difference Between FY23 Draft & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	24,337	24,933	26,001	12,265	27,208	27,875	1,874	7.2%
5102	Fringe Benefits	7,071	13,918	14,882	6,713	16,670	17,778	2,895	19.5%
5103	Part-time Wages	13,934	9,035	11,564	5,782	14,725	14,843	3,279	28.4%
5104	Part-time Benefits	1,715	1,140	1,441	721	1,695	1,709	268	18.6%
5105	Overtime	439	661	629	315	629	629	-	0.0%
5107	Part-time Overtime	14	15	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,571	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		49,081	49,701	54,518	25,795	60,928	62,833	8,316	15.3%
Maintenance and Operations									
5202	Operating Supplies	223	240	500	250	500	500	-	0.0%
5203	Fuel and Lube	791	1,113	1,300	650	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	5,256	-	5,000	2,500	5,000	5,000	-	0.0%
5210	Professional Services	20	-	500	500	500	500	-	0.0%
5217	Electricity	3,503	3,834	3,643	2,001	3,736	4,109	466	12.8%
5218	Water	1,508	1,821	1,295	469	2,009	2,009	714	55.2%
5219	Sewer	2,294	2,825	2,340	649	3,145	3,145	805	34.4%
5220	Refuse and Disposal	2,235	2,363	3,300	1,500	3,300	3,300	-	0.0%
5231	Tools and Equipment	1,718	1,485	2,200	1,000	2,200	2,200	-	0.0%
5250	Camera Area Network	-	367	5,000	2,500	5,000	5,000	-	0.0%
5252	Credit Card Expenses	1,660	4,867	4,000	2,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	500	1,000	1,000	-	0.0%
Total Maintenance and Operations		19,208	18,913	30,078	14,519	31,690	32,063	1,985	6.6%
Capital Outlay, Transfers and Reserves									
5990	Transfers To Reserves	38,301	46,717	41,739	26,354	33,865	31,766	(9,973)	-23.9%
Total C/O, Transfers & Reserves		38,301	46,717	41,739	26,354	33,865	31,766	(9,973)	-23.9%
Total		106,589	115,332	126,335	66,668	126,483	126,663	10,301	8.15%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

CITY OF HOMER ADMIN FEE ALLOCATION BASED ON FY22 DRAFT BUDGET BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT									
Department	TOTAL	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART-Roads Fund*	HART-Trails Fund*	HAWSP Fund*	Cross Total
Legal	\$ 275,000	\$255,354	\$0	\$0	\$18,647	\$0	\$0	\$999	275,000
Distribution		92.9%	0.0%	0.0%	6.8%	0.0%	0.0%	0.4%	100%
Mayor & Council	92,625	\$47,811	\$9,562	\$8,991	\$14,843	\$6,565	\$0	\$4,852	92,625
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	404,381	208,733	41,747	39,254	64,801	28,662	-	21,185	404,381
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	133,618	68,971	13,794	12,971	21,412	9,471	-	7,000	133,618
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	516,824	266,773	53,355	50,169	82,819	36,632	-	27,076	516,824
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	211,125	144,503	16,304	16,304	34,015	-	-	-	211,125
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	375,252	256,839	28,978	28,978	60,457	-	-	-	375,252
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	879,274	504,840	117,317	111,916	95,774	26,606	-	22,821	879,274
Distribution		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	419,048	314,286	20,952	20,952	62,857	-	-	-	419,048
Distribution		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,307,146	2,259,979	302,008	289,535	455,624	-	-	-	3,307,146
Percent of Allocation	100%	68.3%	9.1%	8.8%	13.8%	0.0%	0.0%	0.0%	100%

COMPARISON OF ALLOCATION BETWEEN FY22 AND FY21 FULL-YEAR BUDGET**									
	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART - Roads Fund	HART - Trails Fund	HAWSP Fund	Total	
PERCENT:									
FY22 DRAFT BUDGET	68.3%	9.1%	8.8%	13.8%	0.0%	0.0%	0.0%	100.0%	
FY21 FULL-YEAR BUDGET	52.8%	9.8%	7.8%	19.5%	4.0%	1.0%	5.0%	100.0%	
DOLLARS:									
FY22 DRAFT BUDGET	2,259,979	302,008	289,535	455,624	-	-	-	3,307,146	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	632,088	(1,579)	48,053	(146,362)	(123,331)	(30,833)	(154,164)	(223,873)	

Budget Methodology:

Legal - Budgeted expenses are allocated based on a three year average of actual spend
 Mayor/Council - Budgeted expenses (less legal and audit) are allocated based on a three year average of City Council activity
 City Clerk - Budgeted expenses are allocated based on a three year average of City Council activity
 City Hall - Budgeted expenses are allocated based on a three year average of City Council activity
 City Manager - Budgeted expenses are allocated based on a three year average of City Council activity
 Personnel - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
 IT - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
 Finance - Budgeted expenses are allocated based on an average of work effort provided by the four operating components (general, payroll, accounts receivable, and accounts payable) within the department
 Planning/Zoning - Budgeted expenses are allocated based on estimated work effort in a typical year

*Allocation detail is illustrated for HART and HAWSP, however Administration opted to not allocate those costs. So, there is a zero total for those funds and the total expenses were absorbed into the General Fund total allocation.

**Comparison chart is for reference purposes - truncated FY21 Budget reduced admin fees for Water/Sewer funds and removed the charge to Port & Harbor, HART and HAWSP funds

City of Homer
FY22/23 Operating Budget

CITY OF HOMER ADMIN FEE ALLOCATION BASED ON FY22 DRAFT BUDGET BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT									
Department	TOTAL	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART-Roads Fund*	HART-Trails Fund*	HAWSP Fund*	Cross Total
Legal	\$ 275,000	\$255,354	\$0	\$0	\$18,647	\$0	\$0	\$999	275,000
Distribution		92.9%	0.0%	0.0%	6.8%	0.0%	0.0%	0.4%	100%
Mayor & Council	89,705	\$46,304	\$9,261	\$8,708	\$14,375	\$6,358	\$0	\$4,699	89,705
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	417,394	215,450	43,090	40,517	66,886	29,584	-	21,867	417,394
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	132,805	68,551	13,710	12,892	21,281	9,413	-	6,957	132,805
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	530,863	274,020	54,804	51,532	85,069	37,627	-	27,811	530,863
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	215,721	147,649	16,658	16,658	34,755	-	-	-	215,721
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	393,888	269,594	30,417	30,417	63,460	-	-	-	393,888
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	922,126	529,444	123,035	117,370	100,442	27,903	-	23,933	922,126
Distribution		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	434,715	326,036	21,736	21,736	65,207	-	-	-	434,715
Distribution		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,412,217	2,329,554	312,711	299,830	470,122	-	-	-	3,412,217
Percent of Allocation	100%	68.3%	9.2%	8.8%	13.8%	0.0%	0.0%	0.0%	100%

COMPARISON OF ALLOCATION BETWEEN FY22 AND FY21 FULL-YEAR BUDGET**									
	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART - Roads Fund	HART - Trails Fund	HAWSP Fund	Total	
PERCENT:									
FY23 DRAFT BUDGET	68.3%	9.2%	8.8%	13.8%	0.0%	0.0%	0.0%	100.0%	
FY21 FULL-YEAR BUDGET	52.8%	9.8%	7.8%	19.5%	4.0%	1.0%	5.0%	100.0%	
DOLLARS:									
FY23 DRAFT BUDGET	2,329,554	312,711	299,830	470,122	-	-	-	3,412,217	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	701,664	9,123	58,349	(131,865)	(123,331)	(30,833)	(154,164)	(328,944)	

Budget Methodology:

- Legal - Budgeted expenses are allocated based on a three year average of actual spend
- Mayor/Council - Budgeted expenses (less legal and audit) are allocated based on a three year average of City Council activity
- City Clerk - Budgeted expenses are allocated based on a three year average of City Council activity
- City Hall - Budgeted expenses are allocated based on a three year average of City Council activity
- City Manager - Budgeted expenses are allocated based on a three year average of City Council activity
- Personnel - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
- IT - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
- Finance - Budgeted expenses are allocated based on an average of work effort provided by the four operating components (general, payroll, accounts receivable, and accounts payable) within the department
- Planning/Zoning - Budgeted expenses are allocated based on estimated work effort in a typical year

*Allocation detail is illustrated for HART and HAWSP, however Administration opted to not allocate those costs. So, there is a zero total for those funds and the total expenses were absorbed into the General Fund total allocation.

**Comparison chart is for reference purposes - truncated FY21 Budget reduced admin fees for Water/Sewer funds and removed the charge to Port & Harbor, HART and HAWSP funds

City of Homer
FY22/23 Operating Budget

FUND 600									
INTERNAL SERVICE FUND									
HEALTH INSURANCE FUND									
A/C Num.	Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 Draft & FY21 Full-	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Revenues									
4801	Interest	-	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	-	0.0%
4904	Contri Health	1,758,835	1,549,024	1,821,600	772,560	2,124,540	2,370,960	549,360	30.2%
4907	Employee Health Contrib.	153,501	179,356	176,199	79,303	202,670	233,070	56,871	32.3%
4910	Employee Dental Contrib.	8,595	9,888	8,301	4,415	8,203	8,203	(98)	-1.2%
4911	Employee Vision Contrib.	48	28	-	-	-	-	-	0.0%
4992	Transfers Operating	103,986	858	3,016	3,923	2,658	3,651	635	21.0%
	Total Revenues	2,024,965	1,739,154	2,009,116	860,201	2,338,070	2,615,884	606,768	30.2%
Expenses									
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Estimates</u>	<u>Estimates</u>		
5102	Fringe Benefits	4,884	5,351	4,878	2,322	4,086	4,086	(792)	-16.2%
5104	Fringe Benefits	634	446	643	219	436	436	(207)	-32.1%
5210	Prof & Spec Svc	27,411	30,557	28,866	14,322	26,737	26,737	(2,129)	-7.4%
5246	Health Ins Clms	-	-	-	-	-	-	-	0.0%
5247	Health Ins Prem	1,613,641	1,761,039	1,878,128	929,631	2,159,847	2,483,824	605,696	32.3%
5297	Health Insurance Incent.	115,450	113,550	96,600	54,583	100,800	100,800	4,200	4.3%
5609	Other	-	-	-	-	-	-	-	0.0%
5990	Transfers to	-	-	-	-	-	-	-	0.0%
	Total Expenses	1,762,020	1,910,943	2,009,116	1,001,076	2,291,907	2,615,884	606,769	30.2%
	Operating Income (Loss)	262,945	(171,789)	0	(140,875)	46,163	(0)	(0)	-1389.8%
	Ending Fund Balance	266,501	94,712	94,712	(46,163)	0	0	(94,712)	-100.0%

FY22 Budget Notes:
4904 - \$1,595/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 15% increase from FY21 full year budget

FY23 Budget Notes:
4904 - \$1,780/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 15% increase from FY22 budget

FUND 610									
INTERNAL SERVICE FUND									
LEAVE CASH OUT FUND									
A/C Num.	Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 Draft & FY21 Full- Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Transferred In									
4904	Contribution From General Fund	85,232	104,643	146,474	146,474	177,657	175,681	29,207	19.9%
4904	Contribution From Water Fund	7,089	9,930	14,207	14,207	26,907	27,984	13,777	97.0%
4904	Contribution From Sewer Fund	7,770	10,880	15,102	15,102	14,790	14,017	(1,085)	-7.2%
4904	Contribution From Harbor Fund	29,241	31,457	36,513	36,513	103,330	108,114	71,601	196.1%
	Total Transferred In	129,331	156,910	212,295	212,295	322,684	325,795	113,500	53.5%
Expenses									
		Actual	Actual	Budget	Budget	Estimates	Estimates		
5102	GENERAL FUND - LEAVE CASH OUTS	660	3,407	1,500	1,500	4,343	5,570	4,070	271.3%
5104	GENERAL FUND - LEAVE CASH OUTS	-	242	-	-	-	-	-	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	112,483	130,243	144,974	144,974	155,704	170,111	25,137	17.3%
	Total General Fund	113,143	133,892	146,474	146,474	160,046	175,681	29,207	19.9%
5102	WATER - LEAVE CASH OUT	41	14	37	37	23	17	(19)	-52.6%
5104	WATER - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	WATER - LEAVE CASH OUT	12,966	51,622	14,170	14,170	24,216	27,966	13,796	97.4%
									0.0%
5102	SEWER - LEAVE CASH OUT	280	235	377	377	175	141	(236)	-62.7%
5104	SEWER - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	SEWER - LEAVE CASH OUT	10,966	17,003	14,725	14,725	13,149	13,876	(849)	-5.8%
	Total Water & Sewer	24,253	68,873	29,309	29,309	37,564	42,000	12,692	43.3%
5102	PORT - LEAVE CASH OUT	1,056	164	32	32	484	293	261	808.0%
5104	PORT - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	PORT - LEAVE CASH OUT	46,951	50,500	36,480	36,480	92,604	107,821	71,341	195.6%
	Total Port & Harbor	48,007	50,664	36,513	36,513	93,087	108,114	71,601	196.1%
	Total Payments to Employees	185,403	253,429	212,295	212,295	290,697	325,795	113,500	53.5%
	Change in Net Position	(56,072)	(96,519)	(0)	(0)	31,987	0		
	Fund Balance	64,533	(31,987)	(31,987)	(31,987)	0	0	31,987	-100.0%

Calculation Method (FY22):

- a. Using the most current three years' average (two prior years' actual and the current year's estimate)
- b. The Current Year's Fund Balance Estimated

a - b = The estimated budget for the following fiscal year

Calculation Method (FY23):

- a. Using the most current three years' average (FY19 actual, FY21 actual estimate, and the FY22 budget)
- b. The Current Year's Fund Balance Estimated

a - b = The estimated budget for the following fiscal year

Revolving Energy Fund (Created by Ordinance 10-14)								
Fund 620								
	City Hall LED Lighting Upgrade ORD 19-03	Library LED Lighting Upgrade ORD 19-03	Airport LED Lighting Upgrade ORD 19-03	Animal Shelter LED Lighting Upgrade ORD 19-03	Public Works LED Lighting Upgrade ORD 19-03	Raw Water Pump Station Motor Upgrade	Harbormaster Office LED Lighting Upgrade ORD 19-03	
Transfer from	100-0140	100-0145	100-0149	100-0165	100-0170	200-0400	400-0000-2306	Total
Loan Amount	\$ 9,545	\$ 18,792	\$ 23,287	\$ 2,802	\$ 10,727	\$ 6,284	\$ 4,022	\$ 362,233
Payback Schedule	3.0	3.0	3.0	3.0	3.0	13.4	3.0	
FY 2012						468.96		34,458.47
FY 2013						468.96		34,294.47
FY 2014						468.96		34,294.47
FY 2015						468.96		34,294.47
FY 2016						468.96		34,208.30
FY 2017						468.96		34,007.24
FY 2018						468.96		34,007.24
FY 2019						468.96		34,007.24
FY 2020	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	40,481.02
FY 2021	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2022	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2023						468.96		468.96
FY 2024						468.96		468.96
FY 2025						187.58		187.58
Total Payback	9,545	18,792	23,287	2,802	10,727	6,284	4,022	362,233
Loan Balance	0	0	0	0	0	0	0	\$ -

Payback to Depreciation Reserve Funds:			
Transfer from	200-0400	200-0500	400-0600
Years to Payback	13.4	8.7	8.9
FY 2012	12,397.70	786.55	14,252.00
FY 2013	12,397.70	786.55	14,252.00
FY 2014	12,397.70	786.55	14,252.00
FY 2015	12,397.70	786.55	14,252.00
FY 2016	12,397.70	786.55	520.00
FY 2017	12,397.70	786.55	
FY 2018	12,397.70	786.55	
FY 2019	12,397.70	786.55	
FY 2020	12,397.70	550.60	
FY 2021	12,397.70		
FY 2022	12,397.70		
FY 2023	12,397.70		
FY 2024	12,397.70		
FY 2025	4,918.90		
Total	166,089.00	6,843.00	57,528.00
Transfer to	256-0378	256-0379	456-0380

**City of Homer
FY22/23 Operating Budget**

Governmental Activities						Unaudited	Activities 2021			Unaudited	Activities 2022			Unaudited	Activities 2023			Unaudited	
Loan Description	Fund	Original	Maturity	Interest	PMT Due	Ending Balance	Principal	Interest	Total PMT	Ending Balance	Principal	Interest	Total PMT	Ending Balance	Principal	Interest	Total PMT	Ending Balance	
						12/31/2020				6/30/2021				6/30/2022				6/30/2023	
ACWF #409031 - Sewer Ext	Sewer	3,462,402	2025	1.50%	Aug	609,855	-	-	-	609,855	121,973	9,148	131,121	487,882	121,973	7,318	129,291	365,909	
ADWF #409041 - Water Ext	Water	3,389,321	2025	1.50%	Aug	715,392	-	-	-	715,392	143,077	10,731	153,808	572,315	143,077	8,585	151,662	429,238	
ACWF #409261 - KDPHII Sewer	Sewer	1,591,733	2032	1.50%	Aug	796,035	-	-	-	796,035	67,356	12,124	79,480	728,679	67,356	11,114	78,469	661,323	
ACWF #409081 - Sewer	Sewer	3,250,000	2034	1.50%	Apr	760,808	54,344	11,412	65,756	706,464	54,344	10,597	64,941	652,120	54,344	9,782	64,125	597,777	
ADWF #409271 - KDPHIII - Water	Water	2,150,000	2032	1.50%	Aug	1,285,247	-	-	-	1,285,247	98,553	19,279	117,832	1,186,694	100,031	17,800	117,831	1,086,663	
ADWF #409131 - Water TP	Water	8,000,000	2029	1.50%	Dec	3,276,013	-	-	-	3,276,013	364,001	49,140	413,141	2,912,012	364,001	43,680	407,682	2,548,011	
ADWF #409091 - Water Distribution	Water	85,739	2037	1.50%	Mar	71,025	3,710	1,065	4,776	67,315	3,766	1,010	4,776	63,549	3,822	953	4,776	59,726	
ACWF #409111 - Eric Ln Sewer	Sewer	190,926	2037	1.50%	Oct	162,287	-	-	-	162,287	9,546	2,434	11,980	152,741	9,546	2,291	11,837	143,194	
ACWF #409071 - KDRPIII	Sewer	442,630	2037	1.50%	Mar	183,483	9,556	2,752	12,308	173,928	9,699	2,609	12,308	164,228	9,845	2,463	12,308	154,384	
Dump Truck	General	146,949	2020	2.51%	Monthly	PAID OFF	-	-	-	PAID OFF	-	-	-	PAID OFF	-	-	-	PAID OFF	
Gas line (KPB Loan)	General	12,359,388	2025	4.00%	Sept	2,459,945	2,459,945	50,682	2,510,627	PAID OFF	-	-	-	PAID OFF	-	-	-	PAID OFF	
Police Station Bond	General	4,100,000	2034	5.00%	May/Nov	3,910,000	200,000	97,750	297,750	3,710,000	210,000	185,500	395,500	3,500,000	220,000	175,000	395,000	3,280,000	
Total Debt - Government1						14,230,090				11,502,535				10,420,220				9,326,225	
Accrued Leave						702,403				702,403				702,403				702,403	
Total Debt - Government2						14,932,493				12,204,938									
Enterprise Fund Activities																			
Loan Description	Fund	Original	Maturity	Interest	PMT Due														
Harbor: General Obligation Bonds	Harbor	3,735,000	2033	3.00%	June/Dec	2,765,000	160,000	66,650	226,650	2,605,000	165,000	126,900	291,900	2,440,000	170,000	120,300	290,300	2,270,000	
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor	494,506	2033	n/a	Dec	296,698	24,726	-	-	271,972	24,726	-	-	247,246	24,726	-	-	222,520	
Total Debt - Business Type1						3,061,698				2,876,972				2,687,246				2,492,520	
Accrued Leave						260,010				260,010				260,010				260,010	
Total Debt - Business Type2						3,321,708				3,136,982				2,947,256				2,752,530	
Harbor: Loan From General Fund (Harbormasters Office)	Harbor	300,000	2019	2.00%	Jan	PAID OFF				PAID OFF				PAID OFF				PAID OFF	
Harbor: Loan From General Fund (Lot 42)	Harbor	300,000	2028	3.00%	Jan	190,518	59,791	10,547	70,338	130,727	65,364	3,922	69,285	65,364	65,364	1,960.91	67,325	PAID OFF	

Fleet CARMA - Fund 152

Current Information

Account Name	Account #	Current Balance	Encumbrances	Available Balance
General	152-0375	\$ 138,978	\$ -	\$ 138,978
Admin	152-0380	\$ 41,929	\$ -	\$ 41,929
Fire	152-0381	\$ 215,128	\$ 95,000	\$ 120,128
PD	152-0382	\$ 79,709	\$ 65,000	\$ 14,709
PW	152-0383	\$ 415,000	\$ 347,800	\$ 67,200
Insurance	152-0391	\$ 139,817	\$ -	\$ 139,817
		<u>\$ 1,030,561</u>	<u>\$ 507,800</u>	<u>\$ 522,761</u>

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Fleet Brush 1 Replacement	Fire	19-51(A)	152-0381	\$ 95,000
Patrol Vehicle Replacement	HPD	21-09	152-0382	\$ 65,000
1/3 of Vac Truck Brakes Modification	PW	19-51(A)	152-0383	\$ 5,000
Grader and Sanding Trucks	PW	19-51(A), 21-06	152-0383	\$ 342,800
				<u>\$ 507,800</u>

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Deputy Chief Cammand Unit	Fire	152-0375	FY22	\$ 87,000
Vehicle Lighting Upgrade	Fire	152-0375	FY22	\$ 18,000
Training Trailer Repair	Fire	152-0375	FY22	\$ 16,000
Two Patrol Vehicles	HPD	152-0375	FY22	\$ 120,000
Two Patrol Vehicles	HPD	152-0375	FY22	\$ 120,000
Replacement E-103 Bldg Maint Van	PW	152-0375	FY22	\$ 50,000
Replacement E-126 Bldg Maint Vehicle	PW	152-0375	FY22	\$ 50,000
				<u>\$ 461,000</u>

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount

Proposed Future State

Account Name	Acct #	Current Balance	Encumbrances	Projects	Available Balance
General	152-0375	\$ 522,761	\$ -	\$ 461,000	\$ 61,761
Admin	152-0380	\$ -	\$ -	\$ -	\$ -
Fire	152-0381	\$ 95,000	\$ 95,000	\$ -	\$ -
HPD	152-0382	\$ 65,000	\$ 65,000	\$ -	\$ -
PW	152-0383	\$ 347,800	\$ 347,800	\$ -	\$ -
Insurance	152-0391	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,030,561</u>	<u>\$ 507,800</u>	<u>\$ 461,000</u>	<u>\$ 61,761</u>

Fleet CARMA Ending FY23 Balance (Est.): \$ 61,761

General CARMA - Fund 156*

Current Information				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Art	156-0367	\$ -	\$ -	\$ -
Seawall	156-0369	\$ 24,564	\$ 4,404	\$ 20,160
Animal Shelter	156-0370	\$ -	\$ -	\$ -
General	156-0375	\$ 459,039	\$ -	\$ 459,039
City Hall	156-0384	\$ 16,480	\$ 16,480	\$ -
Park and Rec	156-0385	\$ 61,258	\$ 61,258	\$ -
Planning	156-0387	\$ 45,000	\$ 45,000	\$ -
Airport	156-0388	\$ -	\$ -	\$ -
Library	156-0390	\$ -	\$ -	\$ -
Fire	156-0393	\$ 270,800	\$ 270,800	\$ -
Police	156-0394	\$ 112,839	\$ 63,431	\$ 49,408
PW	156-0395	\$ 120,000	\$ 120,000	\$ -
HERC	156-0396	\$ 165,457	\$ -	\$ 165,457
Fishing Hole	156-0397	\$ 110,165	\$ -	\$ 110,165
IT	156-0398	\$ 205,000	\$ 205,000	\$ -
Sister City	156-0399	\$ -	\$ -	\$ -
ADA	156-0400	\$ 48,060	\$ 48,060	\$ -
		\$ 1,638,662	\$ 834,433	\$ 804,229

*Assumes passage of Ord. 21-xx which reappropriates funds within 156

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Seawall Maint	Seawall	20-01, 20-84	156-0369	\$ 4,404
Records Storage Improvements	Clerk	19-51(A)	156-0384	\$ 8,000
Finance Remodel	Finance	20-77	156-0384	\$ 3,838
Lawn Maint Equip	Parks	18-44(A)	156-0385	\$ 6,635
Ball Field Maint 1 of 6	Parks	19-51(A)	156-0385	\$ 20,000
Pioneer Ave Banners	Parks	19-51(A)	156-0385	\$ 10,000
Fire Rings	Parks	19-51(A)	156-0385	\$ 7,750
Fuel Island	PW	20-35(S)	156-0385	\$ 14,400
Spit Plan	Planning	19-51(A)	156-0387	\$ 25,000
Spit Parking	Planning	19-51(A)	156-0387	\$ 20,000
SCBA	Fire	19-51(A), 21-25	156-0393	\$ 260,000
Fuel Island	PW	20-35(S)	156-0393	\$ 10,800
Microwave link replacement phase 1	HPD	19-51(A)	156-0394	\$ 11,511
Cell phone replacement	HPD	19-51(A)	156-0394	\$ 12,320
Fuel Island	PW	20-35(S)	156-0394	\$ 39,600
Mattox Road Gas Line Relocation	PW	19-51(A)	156-0395	\$ 20,000
Fuel Island	PW	19-51(A)	156-0395	\$ 85,000
Hornaday Park Main Restroom Prelim Design	PW	19-51(A)	156-0395	\$ 15,000
Licensed Microwave WAN	IT	18-44(A)	156-0398	\$ 130,000
Departmental Servers	IT	19-51(A), 21-19	156-0398	\$ 75,000
Spit Handicap/ADA Vehicle Improvement	Harbor	19-51(A)	156-0400	\$ 34,560
Spit Handicapped Parking Paving	Harbor	21-20	156-0400	\$ 13,500
				\$ 827,318

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Mariner Park Lagoon Maintenance	Parks	156-0375	FY22	\$ 6,000
Wayfinding Implementation	Parks	156-0375	FY22	\$ 20,000
Wayfinding Implementation	Parks	156-0375	FY22	\$ 20,000
Outdoor Screen	Parks	156-0375	FY22	\$ 6,000
Skatepark Upkeep	Parks	156-0375	FY22	\$ 10,000
Public Computer Replacement	Library	156-0375	FY22	\$ 40,000
Wi-fi Network Replacement	Library	156-0375	FY22	\$ 20,000
Videoconference System Replacement	Library	156-0375	FY22	\$ 7,000
Extraction Tool Upgrade	Fire	156-0375	FY22	\$ 72,000
Smoke Ejection Fans	Fire	156-0375	FY22	\$ 7,000
Thermal Imaging Camera	Fire	156-0375	FY22	\$ 20,000
Computer Aided Dispatch	HPD & Fire	156-0375	FY22	\$ 135,500
Email System Upgrade	IT	156-0375	FY22	\$ 30,000
Network Switches	IT	156-0375	FY22	\$ 32,000
Airport ADA - Restrooms, Fountain, etc.	PW	156-0375	FY22	\$ 14,400
City Hall ADA - Ramp	PW	156-0375	FY22	\$ 14,400
				\$ 454,300

Future Fund Activity		
Activity Description	FY22 Amount	FY23 Amount

Proposed Future State					
Account Name	Acct #	Current Balance	Encumbrances	Projects	Available Balance
Art	156-0367	\$ -	\$ -		\$ -
Seawall	156-0369	\$ 24,564	\$ 4,404		\$ 20,160
Animal Shelter	156-0370	\$ -	\$ -		\$ -
General	156-0375	\$ 459,039	\$ -	\$ 454,300	\$ 4,739
City Hall	156-0384	\$ 16,480	\$ 16,480		\$ -
Park and Rec	156-0385	\$ 61,258	\$ 61,258		\$ -
Planning	156-0387	\$ 45,000	\$ 45,000		\$ -
Airport	156-0388	\$ -	\$ -		\$ -
Library	156-0390	\$ -	\$ -		\$ -
Fire	156-0393	\$ 270,800	\$ 270,800		\$ -
Police	156-0394	\$ 112,839	\$ 63,431		\$ 49,408
PW	156-0395	\$ 120,000	\$ 120,000		\$ -
HERC	156-0396	\$ 165,457	\$ -		\$ 165,457
Fishing Hole	156-0397	\$ 110,165	\$ -		\$ 110,165
IT	156-0398	\$ 205,000	\$ 205,000		\$ -
Sister City	156-0399	\$ -	\$ -		\$ -
ADA	156-0400	\$ 48,060	\$ 48,060		\$ -
		\$ 1,638,662	\$ 834,433	\$ 454,300	\$ 349,929

General CARMA Ending FY23 Balance (Est.): \$ 349,929

Utility CARMA - Fund 256

Current Information

Account Name	Account #	Current Balance	Encumbrances	Available Balance
Water	256-0378	\$ 2,474,612	\$ 744,957	\$ 1,729,655
Sewer	256-0379	\$ 1,862,905	\$ 617,180	\$ 1,245,725
		\$ 4,337,517	\$ 1,362,137	\$ 2,975,380

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Data Loggers for Leak Detection	Water	19-41(A)	256-0378	\$ 1,755
1/2 of Utility Financial Mgmt	Water	21-03	256-0378	\$ 17,500
Betterments on East Hill	Water	21-15	256-0378	\$ 49,000
Raw Water Transmission Line Design	Water	21-18	256-0378	\$ 33,185
Commercial Meter Replacement	Water	19-41(A)	256-0378	\$ 80,000
WTP Online and Lab Meters	Water	19-41(A)	256-0378	\$ 2,411
Gas Detection System	Water	19-41(A)	256-0378	\$ 1,532
Dredge for WTP	Water	19-41(A)	256-0378	\$ 10,000
Million Gallon Water Tank Aeration System	Water	20-56	256-0378	\$ 200,430
Tesoro Water Vault Upgrade	Water	20-56	256-0378	\$ 100,000
Raw Water Line Replacement Design	Water	20-56	256-0378	\$ 202,222
PRV Replacement West Trunk Line	Water	20-56	256-0378	\$ 25,000
Fuel Island	PW	20-35(S)	256-0378	\$ 7,200
Retrofit High Energy Light Fixtures	Water	20-92	256-0378	\$ 2,922
1/3 of Vac Truck Brakes Modification	Water	19-41(A)	256-0378	\$ 5,000
Flatbed w/Tool Box and Headache Rack	Water	18-44(A)	256-0378	\$ 6,800
STP HVAC Upgrade	Sewer	19-38(A)(S)	256-0379	\$ 13,617
1/2 of Utility Financial Mgmt	Sewer	21-03	256-0379	\$ 17,500
Engineering Beluga Lift Station	Sewer	21-01	256-0379	\$ 4,463
Betterments on East Hill	Sewer	21-15	256-0379	\$ 49,000
Launch Ramp Lift Station Enclosure	Sewer	19-44(A)	256-0379	\$ 13,674
STP Online and Lab Meters	Sewer	19-44(A)	256-0379	\$ 12,885
Replace Deep Shaft Air Compressor	Sewer	20-57	256-0379	\$ 85,000
Upgrade SCADA for 7 Lift Stations	Sewer	20-57	256-0379	\$ 210,900
1/3 of Vac Truck Brakes Modification	Sewer	19-41(A)	256-0379	\$ 5,000
WWTP Digester Blowers	Sewer	20-57	256-0379	\$ 174,771
Fuel Island	PW	20-35(S)	256-0379	\$ 7,200
Retrofit High Energy Light Fixtures	Sewer	20-92, 21-10	256-0379	\$ 23,170
				\$ 1,362,137

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Water Share of Ocean Drive SAD	Water	256-0378	FY22	\$ 52,606
DR 6000 UV VIS Spectrophotometer w/ RFID	Water	256-0378	FY22	\$ 9,276
Miox Chlorine Generator Cell Replacement	Water	256-0378	FY22	\$ 30,000
PR Station Hatch Improvement	Water	256-0378	FY22	\$ 35,279
Water Treatment Plant HVAC Control System Upgr	Water	256-0378	FY22	\$ 55,955
East Trunk FPI Mag Flow Meter	Water	256-0378	FY22	\$ 9,000
Replacement Flow Meters at Main and Danview PF	Water	256-0378	FY22	\$ 15,000
Replacement of E-170 ToolCat	Water	256-0378	FY22	\$ 21,667
Replacement of E-161 CAT Loader	Water	256-0378	FY22	\$ 158,333
Replacement E-131 W/S Truck	Water	256-0378	FY22	\$ 15,000
Replacement E-130 Service Truck	Water	256-0378	FY22	\$ 26,667
Replacement of E-114 PW Truck	Water	256-0378	FY22	\$ 10,000
PW Campus Mitigation Plan	Water	256-0378	FY22	\$ 16,667
Charles Street Sewer SAD - Design	Sewer	256-0379	FY22	\$ 55,000
Charles Street Sewer SAD - Construction	Sewer	256-0379	FY22	\$ 178,561
Influent Station Backup Pump	Sewer	256-0379	FY22	\$ 16,136
Safety Hoist for Lift Station & Other Underground	Sewer	256-0379	FY22	\$ 10,282
Sewer Inspection Camera	Sewer	256-0379	FY22	\$ 57,320
Repair Pond Liner at Sewer Treatment Plant	Sewer	256-0379	FY22	\$ 25,000
Replacement of E-170 ToolCat	Sewer	256-0379	FY22	\$ 21,667
Replacement of E-161 CAT Loader	Sewer	256-0379	FY22	\$ 158,333
Replacement E-131 W/S Truck	Sewer	256-0379	FY22	\$ 15,000
Replacement E-130 Service Truck	Sewer	256-0379	FY22	\$ 26,667
Replacement of E-114 PW Truck	Sewer	256-0379	FY22	\$ 10,000
PW Campus Mitigation Plan	Sewer	256-0379	FY22	\$ 16,667
				\$ 1,046,082

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
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Proposed Future State

Account Name	Acct #	Current Balance	Encumbrances	Projects	Available Balance
Water	256-0378	\$ 2,474,612	\$ 744,957	\$ 455,449	\$ 1,274,206
Sewer	256-0379	\$ 1,862,905	\$ 617,180	\$ 590,632	\$ 655,093
		\$ 4,337,517	\$ 1,362,137	\$ 1,046,082	\$ 1,929,298

Utility CARMA Ending FY23 Balance (Est.): \$ 1,929,298

Port & Harbor Fleet - Fund 452

Current Information

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
Harbor Fleet	452-0374	\$ 222,603	\$ 10,000	\$ 212,603

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Truck mounted sanding unit	Harbor	18-44(A)	452-0374	\$ 10,000
				\$ 10,000

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Port Maint. Plow Truck Replacement	Harbor	452-0374	FY22	\$ 35,000
Fire Cart Rebuild #5	Harbor	452-0374	FY22	\$ 25,000
Fish Dock Manlift Replacement	Harbor	452-0374	FY22	\$ 30,000
Port Maint. Mobile Welding Van	Harbor	452-0374	FY22	\$ 17,000
				\$ 107,000

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Operating Budget Transfer - Harbor General	\$ 30,000	\$ 30,000
Net Activity	\$ 30,000	\$ 30,000

Proposed Future State

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
Harbor Fleet	456-0380	\$ 222,603	\$ 10,000	\$ 212,603
				FY22 Projects \$ (107,000)
				FY22 Net Activity \$ 30,000
				FY22 Ending Balance \$ 135,603
				FY23 Projects \$ -
				FY23 Net Activity \$ 30,000
				FY23 Ending Balance \$ 165,603

Port & Harbor Fleet Ending FY23 Balance (Est.): \$ 165,603

Port & Harbor Reserve - Fund 456

Current Information				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Harbor General	456-0380	\$ 1,838,253	\$ 160,901	\$ 1,677,352
Load and Launch	456-0380	\$ 280,180	\$ -	\$ 280,180
		<u>\$ 2,118,433</u>	<u>\$ 160,901</u>	<u>\$ 1,957,532</u>

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Ramp 3 Parking Lot Drainage Improvement	Harbor	18-44(A)	456-0380	\$ 24,500
Rehabilitation of Fish Grinding Lift Station	Harbor	19-02	456-0380	\$ 31,275
Final Design - Harbor Barge Mooring Facility	Harbor	19-12	456-0380	\$ 42,646
Engineering - Deep Water Dock Contingency Planning	Harbor	19-33	456-0380	\$ 10,000
Fish Grinder Outfall Line Pump	Harbor	19-51(A)	456-0380	\$ 1,680
Fuel Island Replacement	PW	20-35(S)	456-0380	\$ 19,800
Commercial Barge Ramp Improvement	Harbor	19-51(A)	456-0380	\$ 6,000
Spit Plan (50%, shared with Planning)	Harbor	19-51(A)	456-0380	\$ 25,000
				<u>\$ 160,901</u>

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Deep Water Dock Security Gate	Harbor	456-0380	FY22	\$ 10,000
Fish Grinder Building Replacemtn Design	Harbor	456-0380	FY22	\$ 15,000
Fish Carcass Trailer	Harbor	456-0380	FY22	\$ 15,000
Harbor Basin Pile Cathodic Protection	Harbor	456-0380	FY22	\$ 200,000
Harbor Office ADA Entry Door Improvements	Harbor	456-0380	FY22	\$ 10,000
Camera System Design Ramps 1-5	Harbor	456-0380	FY22	\$ 20,000
Electrical Meter Replacement Inventory	Harbor	456-0380	FY22	\$ 5,000
Fish Grinder Building Replacement	Harbor	456-0380	FY22	\$ 100,000
System 5 Re-float Engineering	Harbor	456-0380	FY22	\$ 15,000
Electrical Pedestal Replacement EE Float	Harbor	456-0380	FY22	\$ 10,000
Crane 4 Rebuild	Harbor	456-0380	FY22	\$ 90,000
Fish Carcass Trailer	Harbor	456-0380	FY22	\$ 15,000
				<u>\$ 505,000</u>

Future Fund Activity			
Activity Description	FY22 Amount	FY23 Amount	
Operating Budget Transfer - Harbor General	\$ 609,011	\$ 594,825	
Operating Budget Transfer - Load and Launch	\$ 33,492	\$ 31,387	
Net Activity	\$ 642,503	\$ 626,212	

Proposed Future State				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Harbor General	456-0380	\$ 1,838,253	\$ 160,901	\$ 1,677,352
			FY22 Projects	\$ (505,000)
			FY22 Net Activity	\$ 642,503
			FY22 Ending Balance	\$ 1,814,855
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 626,212
			FY23 Ending Balance	\$ 2,441,068
Load and Launch	456-0380	\$ 280,180	\$ -	\$ 280,180
			FY22 Projects	\$ -
			FY22 Net Activity	\$ 33,492
			FY22 Ending Balance	\$ 313,672
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 31,387
			FY23 Ending Balance	\$ 345,059

Port & Harbor Reserve Ending FY23 Balance (Est.): \$ 2,786,127

HART Roads					
Current Information					
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance	
HART Roads	160	\$ 6,456,697	\$ 1,094,023	\$ 5,362,674	

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Ground Water Research	PW	Ord 21-16(A)	160-	\$ 50,000
Design Betterment - Main Street	PW	Ord 21-12	160-	\$ 12,700
Woodard Creek	PW	20-40(A), 21-08	160-0779	\$ 422,026
Small Works Road Program	PW	20-33	160-0780	\$ 133,909
Drainage Management Plan	PW	20-31(S)	160-0781	\$ 90,000
Main Street	PW	20-32	160-0782	\$ 28,106
Horizon Court Road Repair	PW	20-58, 20-61(A)(S)	160-0783	\$ 8,337
Mt Augustine Surface Water	PW	20-85	160-0784	\$ 89,828
Homer Soil and Water Contract	PW	20-52	160-0785	\$ 25,000
Fuel Island Replacement	PW	20-35(S)	160-	\$ 81,000
Small Works Drainage	PW	20-34	160-0786	\$ 108,600
Wayfinding-Streetscape Plan	PW	19-54(S-2)(A-2)	160-0375	\$ 25,000
Hornaday Improvements	PW	18-37, 19-36	160-0777	\$ 19,517
				<u>\$ 1,094,023</u>

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Grind and Pave Program	PW		FY22	\$ 177,895
Road Base Reconstruction Program	PW		FY22	\$ 240,000
Small Works Road Repair Program	PW		FY22	\$ 70,000
Snow Storage Lots	PW		FY22	\$ 20,000
Small Works Drainage Repair Program	PW		FY22	\$ 25,000
Fuel Island Replacement - Design	PW		FY22	\$ 20,000
Road's Share of the Ocean Dr. SAD	PW		FY22	\$ 52,606
Main Street Sidewalk - Construction	PW		FY22	\$ 1,100,000
Ben Walters Way Sidewalk Design & Survey	PW		FY22	\$ 100,000
Hornaday Park Road Realignment	PW		FY22	\$ 120,000
Small Works Drainage Repair Program	PW		FY22	\$ 25,000
Mt Augustine Drainage Improvement Construction	PW		FY22	\$ 100,000
Replacement of E-170 ToolCat	PW		FY22	\$ 21,667
Replacement of E-161 CAT Loader	PW		FY22	\$ 158,333
Replacement E-130 Service Truck	PW		FY22	\$ 26,667
Replacement of E-114 PW Truck	PW		FY22	\$ 10,000
PW Campus Mitigation Plan	PW		FY22	\$ 16,667
Ground Water Research	PW		FY22	\$ 25,000
				<u>\$ 2,308,834</u>

Future Fund Activity			
Activity Description	FY22 Amount	FY23 Amount	
Sales Tax (Budgeted)	\$ 1,322,458	\$	1,366,100
Assessment Revenue	\$ 78,834	\$	78,834
Transfer to General Fund (ORD 17-40(A))	\$ (818,364)	\$	(849,077)
Net Activity	\$ 582,928	\$	595,858

Proposed Future State				
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	160	\$ 6,456,697	\$ 1,094,023	\$ 5,362,674
				FY22 Projects \$ (2,308,834)
				FY22 Net Activity \$ 582,928
				FY22 Ending Balance \$ 3,636,768
				FY23 Projects \$ -
				FY23 Net Activity \$ 595,858
				FY23 Ending Balance \$ 4,232,625

HART Roads Ending FY23 Balance (Est.): \$ 4,232,625

HART Trails

Current Information

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	165	\$ 752,583	\$ 67,817	\$ 684,766

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Small Works	PW	20-36	165-0926	\$ 27,144
Wayfinding Streetscape	PW	19-54(S-2)(A-2)	165-0928	\$ 25,000
Woodard Creek/Fairview Trails	PW	19-36	165-	\$ 1,500
Poopdeck Rehab/ADA Parking Area	PW	19-29	165-	\$ 13,900
ADA Accessible Trail	PW	19-28	165-	\$ 6,000
				\$ 67,817

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Replacement of E-129 Parks Truck	PW		FY22	\$ 30,000
Replacement E-120 Parks Truck	PW		FY22	\$ 30,000
Replacement of E-107 Parks Truck	PW		FY22	\$ 30,000
Replacement of E-101 Parks Truck	PW		FY22	\$ 30,000
Small Works Trails Maintenance	PW		FY22	\$ 10,000
Small Works Trails Maintenance	PW		FY22	\$ 10,000
Hornaday Park - New Pedestrian Access Trail Construction	PW		FY22	\$ 150,000
Fairview Ave Trail - East - Design	PW		FY22	\$ 30,000
Fairview Ave Trail - West - Design	PW		FY22	\$ 30,000
				\$ 350,000

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Sales Tax (Budgeted)	\$ 146,940	\$ 151,789
Transfer to General Fund (ORD 17-40(A))	\$ (41,706)	\$ (41,706)
Net Activity	\$ 105,234	\$ 110,083

Proposed Future State

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	165	\$ 752,583	\$ 67,817	\$ 684,766
			FY22 Projects	\$ (350,000)
			FY22 Net Activity	\$ 105,234
			FY22 Ending Balance	\$ 440,000
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 110,083
			FY23 Ending Balance	\$ 550,083

HART Trails Ending FY23 Balance (Est.): \$ 550,083

HAWSP

Current Information

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HAWSP	205	\$ 2,757,250	\$ 625,867	\$ 2,131,383

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Ground Water Research	PW	21-16(A)	205-	\$ 50,000
Betterment - Tasmania Ct Water/Sewer SAD	PW	21-11	205-	\$ 88,569
Alder Lane Water Improvement	PW	20-83	205-	\$ 253,193
Tasmania Court Water Improvement	PW	20-68	205-	\$ 234,105
				\$ 625,867

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Hornaday Park Restroom Replacement	PW		FY22	\$ 300,000
Hornaday Park W/S Line Replacement	PW		FY22	\$ 25,000
Bishop's Beach Restroom Replacement Design	PW		FY22	\$ 25,000
Bishop's Beach Restroom Replacement Construction	PW		FY22	\$ 400,000
Charles Street Water SAD - Design	PW		FY22	\$ 15,000
Charles Street Water SAD - Construction	PW		FY22	\$ 69,536
Ground Water Research	PW		FY22	\$ 50,000
				\$ 884,536

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Sales Tax (Budgeted)	\$ 1,469,398	\$ 1,517,889
Assessment Revenue	\$ 481,370	\$ 481,370
Debt Payment	\$ (989,387)	\$ (977,981)
Net Activity	\$ 961,381	\$ 1,021,278

Proposed Future State

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	165	\$ 2,757,250	\$ 625,867	\$ 2,131,383
			FY22 Projects	\$ (884,536)
			FY22 Net Activity	\$ 961,381
			FY22 Ending Balance	\$ 2,208,228
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 1,021,278
			FY23 Ending Balance	\$ 3,229,507

HAWSP Ending FY23 Balance (Est.): **\$ 3,229,507**

To: Mayor Castner and Homer City Council
From: Scott Smith, Homer Planning Commissioner
Date: May 19, 2021
Subject: Planning Commission Report for City Council Meeting

Regular Meeting

Attending: Commissioners Highland, Bentz, Venuti, Barnwell and Smith were present with City Planner Abboud and Deputy City Clerk Renee Krause. Commissioner Conley was excused.

Agenda was passed.

There were neither **Public Comments** nor **Reconsiderations**.

Consent Agenda was passed without discussion or objections.

Reports

City Planner Abboud briefly covered **Staff Report 21-29**. Mr. Abboud shared that it was nice to have a major firm comment positively about Homer's current wayfinding signs. He also presented that with the Lake Street improvements, it would be good to get the CDM finalized so that there are standards in place for landowners to know what needs to be done when trees are removed and landscaping is needed following projects like this.

Commissioner Barnwell gave a verbal report from the **Public Works Campus Task Force**. The current building supplies many services to the City and is not only in need of relocation for the potential of Tsunami threat, but also simply because it is an old, outdated structure. They will have a final draft report next month, which can then be submitted to City Council for July.

Public Hearings

A) **Staff Report 21-30, CUP 21-05 to expand a deck for outdoor seating at the Harbor Grill restaurant**, 4262 Homer Spit Rd was presented by City Planner Abboud and was passed without objection.

B) Staff Report 21-31, Draft Resolution recommending adoption of the updated Community Design Manual to the City Council was presented by City Planner Abboud. Two motions passed without objection: 1) To approve the recommended staff revisions to the Design Review goals and Architectural Design Review sections; and 2) To Adopt Staff Report 21-31 and forward a recommendation to City Council to approve a resolution adopting the amended Community Design Manual.

Plat Considerations: Staff Report 21-32, Skyline Drive Subdivision No. 7A Preliminary Plat was presented by Planner Abboud and passed without objection. Gary Nelson attended via Zoom representing the Applicant.

Pending Business – None.

New Business: Staff Report 21-33, Planning Commission election of a vice-chair. Commissioners Bentz and Barnwell were nominated and respectfully declined. Commissioner Highland was nominated and voted in a Vice Chair until elections in August.

Informational Materials: Planning Commission briefly reviewed and added items to the Planning Commission Annual Calendar.

The Homer Planning Commission will have a Regular Meeting on June 2, 2021.