



City of Homer

www.cityofhomer-ak.gov

Office of the City Clerk

491 East Pioneer Avenue

Homer, Alaska 99603

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(f) 907-235-3143

Memorandum Supplemental Packet

TO: MAYOR CASTNER AND HOMER CITY COUNCIL
FROM: MELISSA JACOBSEN, MMC, CITY CLERK
DATE: MAY 10, 2021
SUBJECT: SUPPLEMENTAL PACKET

COMMITTEE OF THE WHOLE

Discussion Topic

Memorandum 21-077 from City Manager Re: FY 22/23 Budget Projection and Draft Operating Budget Page 2

REGULAR MEETING

Consent Agenda

Ordinance 21-28, An Ordinance of the City Council of Homer, Alaska Amending the FY21 Capital Budget Authorizing a Transfer of \$247,181 from General Fund Fund Balance to the "General" Account within the General Fund Capital Asset and Maintenance Allowance Fund. City Manager/Finance Director.

Memorandum 21-076 from City Manager as backup

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Announcement/Presentations/Reports

Port & Harbor Commission Written Report

Page 93

Resolutions

Resolution 21-033, A Resolution of the City Council of Homer, Alaska Acknowledging the Surplus Equipment Bid Results for the Sale of Homer Harbor Surplus Equipment from the Derelict Vessel North Pacific. City Clerk.

Resolution 21-033(S), A Resolution of the City Council of Homer, Alaska Acknowledging the Surplus Equipment Bid Results for the Sale of Homer Harbor Surplus Equipment from the Derelict Vessel North Pacific. City Clerk. Page 95

Resolution 21-034, A Resolution of the City Council of Home, Alaska Consolidating the Capital Asset Repair and Maintenance Allowance/Reserve Fund Accounts. Mayor.

Memorandum 21-076 from City Manager as backup

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City of Homer

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Finance Department

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(f) 907-235-3140

Memorandum 21-077

TO: Mayor Castner and Homer City Council
THROUGH: Rob Dumouchel, City Manager
FROM: Elizabeth Walton, Finance Director
DATE: May 10, 2021
SUBJECT: FY22/23 Budget Projection

For the May 10th City Council meeting, a draft Operating Budget packet will be provided to the Council. The purpose of this memo is to provide additional context to that draft and explain how select pieces of the FY22/23 Draft Operating Budget was derived. The Operating Budget ordinance will be introduced at the May 24th Council Meeting.

Citywide Budget Impacts:

There are a handful of expenditures that impact all of the operating funds (General, Utility and Enterprise). These expenditures are: insurance (health, property, auto, and liability) and utilities (electricity and water/sewer).

The City is in a unique situation this budget cycle with some of the fallout still remaining from the COVID-19 pandemic which has had a significant impact on City operations. We were informed by AMLJIA that all aspects of insurance coverage costs were expected to be increasing over previous years, with the possibility of costs increasing to contract maximums. We haven't received the actual costs from AMLJIA yet which makes it difficult to budget an actual expense for property, auto and general liability insurance. Therefore, we opted to take the conservative approach and increase all of these line items at 10% over FY21 Full-Year's budget (our contractual cap). We are hopeful that the actual costs will be reported prior to adoption of the FY22/23 Operating Budget and will subsequently amend the budget accordingly.

Another huge question mark for budget projections is health insurance costs. Due to the timing of our budget introduction and the ongoing negotiations with our health insurance provider, we do not have an actual cost to incorporate in the FY22/23 budget. Therefore, we utilized the rate cap (10%) that Premera incorporated in our last negotiations. We are currently engaged in getting this cost identified and are hopeful that they will come in lower than the proposed 10% increase over FY21 Full-Year's budget. If those costs are identified prior to the adoption of the FY22/23 Operating Budget, the budget will be amended

accordingly. Decreases to this cost could have a significant impact to the bottom line for FY22 and FY23.

A final category that stands to impact all aspects of the Operating Budget is utilities, primarily electricity and water/sewer. Electricity was budgeted utilizing a three year average plus 10% inflation. This methodology is consistent with previous years. Water/Sewer expenditures were budgeted based on projections utilizing 2019 actuals. Typically the methodology utilizes the most recent year's data, but 2020 data arbitrarily skewed the budget estimations due to the decline in usage at City facilities.

General Fund:

The methodology used to generate most revenue projections for the General Fund was to take a three year average.

There were a couple exceptions to this, primarily in relation to property/sales tax projections and maintaining consistency with the FY21 budget.

The revenue exceptions are detailed as follows:

- Property Tax projections were generated using our existing regression model. This is consistent with the methodology used in the FY21 budget.
- Sales Tax projections were generated using our existing regression model, with a few modifications to account for the disruption in FY20. For this budget, the revenue received in FY20 was removed as it was artificially pulling down the future projections. It is very possible that sales tax will greatly exceed this forecast, a lot of indicators are pointing towards a strong summer tourist season, but the feedback Administration received from Council during budget work sessions was to be conservative with this budget and that is the approach we took with this forecast.
- Remote Sales Tax has been separated from “regular” sales tax. We only have a partial year of actuals with which to base a forecast, and used a fairly conservative number for FY22 and FY23 with an understanding that the actuals could ultimately be much higher.
- Beginning with the FY18 budget, we stopped projecting revenue into the “Other Revenues” category. So, the average formula was overwritten with a zero to be consistent with our current methodology.

The methodology used for the General Fund expenditures was consistent with the revenues (three year average).

The expenditure exceptions are detailed as follows:

- Utility expenses (electricity, natural gas, water/sewer) at the Police and Fire Departments stand to fluctuate significantly during this budget cycle, as both facilities have taken over new expenses
- New expenditure categories were created for the following:
 - Lobbying – per ORD 20-91
 - Legal Expenses have been broken out from Professional Services in the Mayor/Council budget. This will allow for more transparency in legal expenses incurred by the City.

- Old Police Station Building Maintenance – created to better track the maintenance expenses associated with keeping the facility in its current state

For FY22, there is currently a small surplus and the General Fund budget was balanced by modifying the transfers to reserves amount, which is consistent with our current practice. For FY23, there is currently a small deficit which is balanced by approximately \$69,000 in General Fund Fund Balance. There is a strong expectation from Administration that this deficit is likely to disappear once we settle on a rate for health insurance, but for now the budget has a worst case health insurance increase scenario forecasted.

Utility Fund:

For the FY22 budget, the methodology used to generate metered revenue projections for the Utility Fund was to use 2019 usage and apply the new rates adopted in 2020. The other revenue line items were forecasted utilizing a three year average. Due to the relatively flat consumption usage between 2019 and 2020, the revenue budget for FY23 matches FY22.

The Utility Fund budget was balanced by modifying the transfers from utility operations fund balance amount. Both fiscal years are proposed with a net operating loss, but Administration feels that these losses could be eliminated once actual expenses are incorporated into the budget for insurance.

Port/Harbor Fund:

The revenue projections for the FY22/23 budget were achieved by taking a three year average. One exception to this is moorage, as that is based on the tariff schedule. Harbor administration attempts to incorporate those fluctuations in the revenue model.

The methodology used for the Port/Harbor Fund expenditures was consistent with the revenues (three year average).

One significant expense that should be highlighted is the early payoff of the Lot 42 loan. Harbor Administration, after deliberation with the Port & Harbor Commission, has determined that the Enterprise would benefit from eliminating this outstanding debt. The draft budget proposes splitting the six remaining installments between the two fiscal years.

The Port/Harbor Fund budget was balanced by modifying the transfers to reserves amount, which is consistent with our current practice.

FY222/23 Projected Appropriations:

The draft is illustrating the following appropriations for FY22:

General Fund	\$13,375,640
Utility Fund	\$ 3,846,990
Port/Harbor Fund	\$ 5,105,259

The draft is illustrating the following appropriations for FY23:

General Fund	\$13,721,523
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Utility Fund	\$ 3,969,802
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Port/Harbor Fund	\$ 5,251,279
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CITY OF HOMER

DRAFT BIENNIAL BUDGET

By Homer City Council

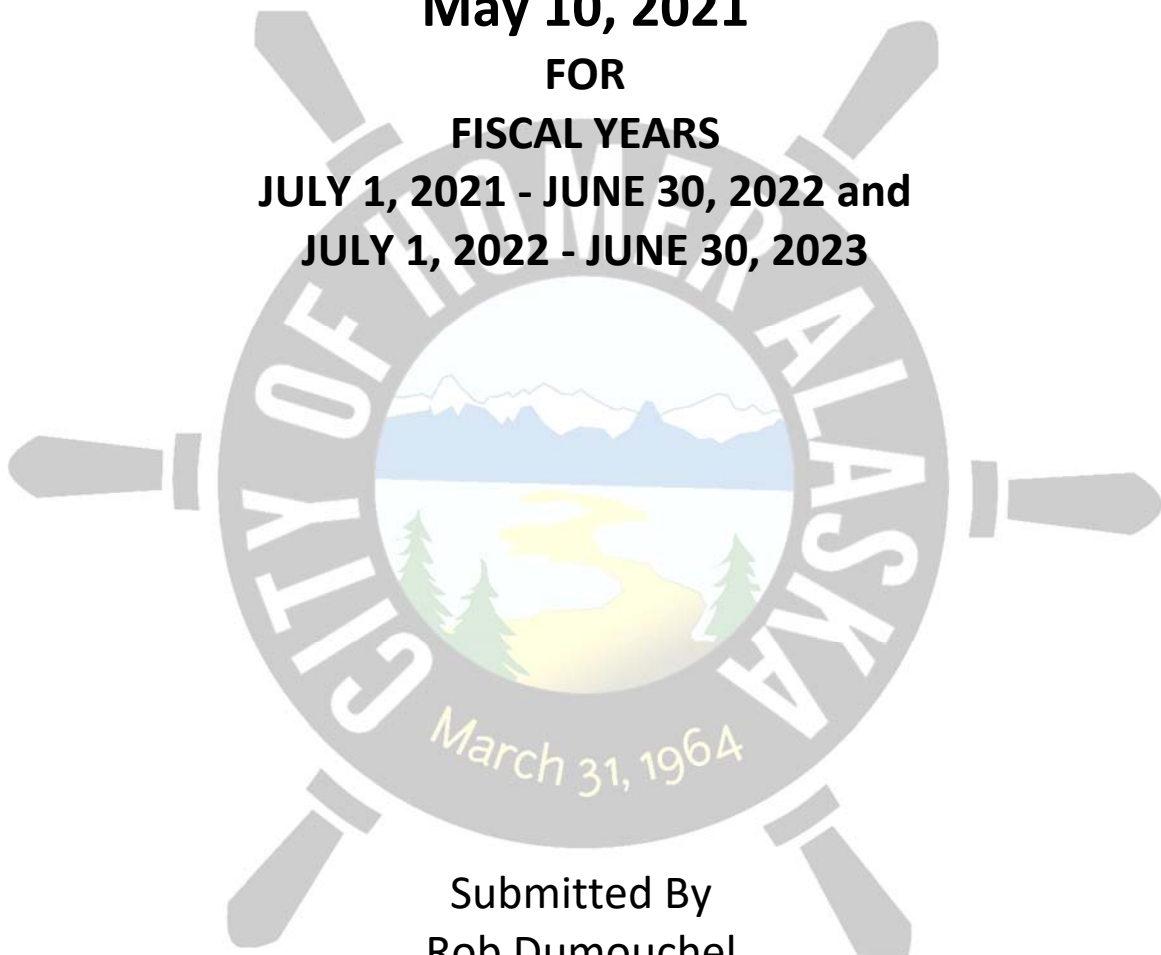
May 10, 2021

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
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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

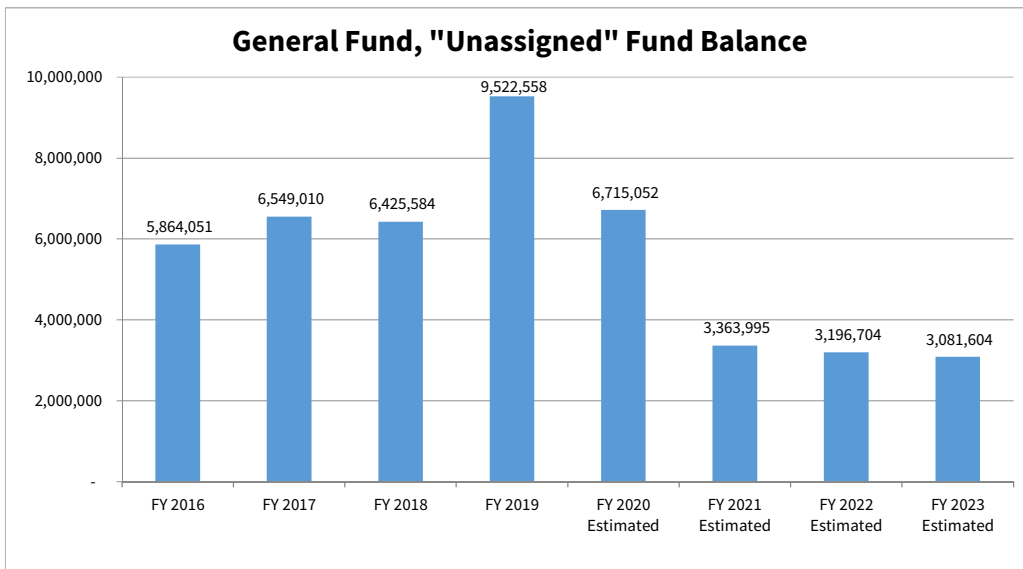
**City of Homer
FY22/23 Operating Budget**

**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

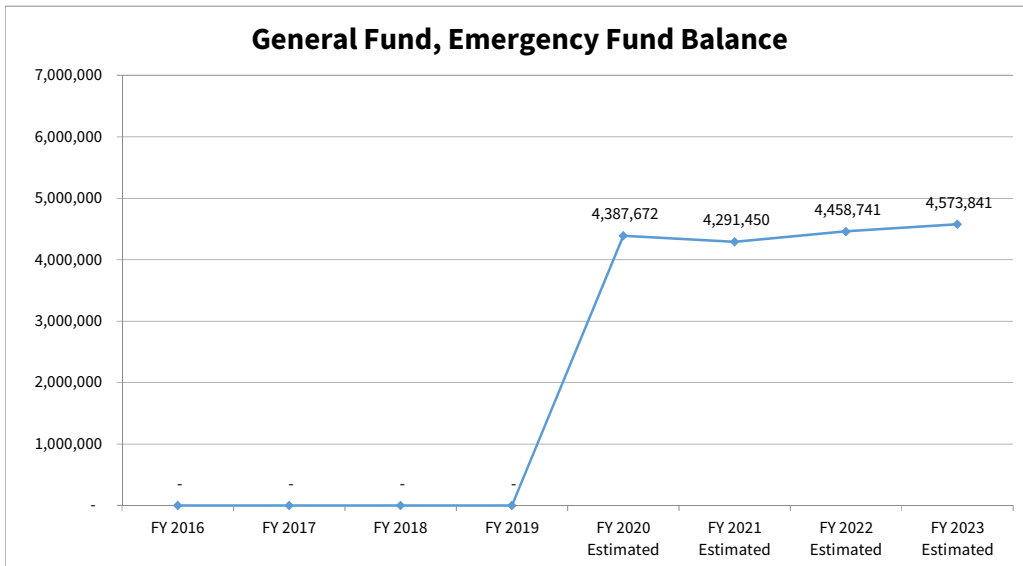
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
5,864,051	6,549,010	6,425,584	9,522,558	6,715,052	3,363,995	3,196,704	3,081,604



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	4,458,741	4,573,841

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	1,906,025	2,048,803
Total Revenues & Transfers (W/O PERS Relief)	13,761,870	13,163,017	12,874,350	6,415,635	13,376,223	13,721,523
EXPENDITURES:						
Personnel (W/O PERS Relief)	7,740,660	7,942,304	8,647,865	4,221,916	9,117,881	9,459,301
Operations & Maintenance	3,161,335	3,035,757	3,642,028	2,055,637	3,995,726	4,034,294
Debt Service	-	-	-	-	-	-
Total Operating Expenditures	10,901,995	10,978,062	12,289,893	6,277,553	13,113,607	13,493,596
Operating Surplus/Deficit before Transfers	2,859,875	2,184,955	584,457	138,082	262,616	227,927
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					583	
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	2,771	3,564
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	262,616	227,927
Total Expenditures & Operating Transfers	11,699,650	11,582,851	12,874,350	6,415,635	13,376,223	13,721,523
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 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	\$	%
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	300,418	309,248	5,660	1.9%
4982	G/F Admin Sewer	226,141	232,276	241,482	141,533	288,013	296,513	55,031	22.8%
4983	G/F Admin P & H	591,076	579,038	601,986	-	453,429	465,354	(136,632)	-22.7%
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	-	69,882	69,882	0.0%
	Total Operating Transfers	2,021,428	2,058,582	2,245,049	3,750,914	1,906,025	2,048,803	(196,246)	-8.7%
	Grand Total	14,056,055	13,163,017	12,874,350	6,415,635	13,376,223	13,721,523	847,173	6.6%
	Grand Total (Adj) ***	13,761,870	13,163,017	12,874,350	6,415,635	13,376,223	13,721,523	847,173	6.6%

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	5,248,774	5,426,225	355,777	7.0%
5102	Fringe Benefits	2,591,688	2,631,579	2,820,332	1,325,231	3,032,036	3,181,779	361,447	12.8%
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	119,198	124,762	18,498	17.4%
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	9,117,881	9,459,301	811,437	9.4%
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	28,165	30,752	4,950	19.2%
5222	Auto Insurance	36,797	35,398	45,990	17,600	50,543	55,549	9,559	20.8%
5223	Liability Insurance	56,013	84,098	69,208	48,616	76,070	83,616	14,408	20.8%
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	3,995,726	4,034,294	392,266	10.8%
	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	126,490	105,298	(332,684)	-76.0%
	Total Others	1,007,561	604,788	584,457	138,082	262,616	227,927	(356,529)	-61.0%
	Total	12,203,741	11,582,850	12,874,350	6,415,635	13,376,223	13,721,523	847,173	6.6%

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	263	290	50	21.0%	
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	446,415	448,111	106,317	31.1%	
Capital Outlay and Transfers										
5990	Transfers To	911,626	477,357	416,265	58,142	104,772	105,298	(310,966)	-74.7%	
	Total C/O, Transfers & Reserves	911,626	477,357	416,265	58,142	104,772	105,298	(310,966)	-74.7%	
	Total	1,352,286	783,145	772,114	269,741	565,243	567,465	106,317	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 \$2,771, (4) General CARMA \$583

FY23 BUDGET NOTES:
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,734, (3) Health Insurance Fund \$3,564

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	777,850	816,105	86,624	11.9%
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	66,003	69,919	10,313	17.3%
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	2,395,994	2,487,227	179,449	7.8%
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	8,302	9,132	1,585	21.0%
5222	Auto Insurance	-	-	-	-	-	-	-	0.0%
5223	Liability Insurance	1,978	1,980	4,537	2,111	4,961	5,425	888	19.6%
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	665,142	671,298	94,074	16.3%
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	3,067,400	3,158,524	267,259	9.2%

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	121,403	127,684	15,975	14.3%	
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	350,839	365,397	38,457	11.8%	
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	607	668	116	21.0%	
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	51,207	46,768	(1,984)	-4.1%	
	Total	363,226	341,073	375,692	188,396	402,047	412,165	36,473	9.7%	

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	148	149	1	0.8%	
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	3,641	3,657	16	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	10,316	12,832	241	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	136,143	141,613	23,635	20.0%
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	404,724	415,785	50,036	13.7%
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	778	856	148	21.0%
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	109,793	109,871	12,543	12.9%
	Total	440,608	375,502	463,077	245,596	514,516	525,656	62,579	13.5%

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	48,432	50,838	5,772	12.8%
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	147,927	154,125	14,743	10.6%
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	313	344	60	21.0%
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	62,413	59,844	9,060	17.8%
	Total	180,971	154,068	190,167	97,473	210,340	213,970	23,803	12.5%

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	86,040	90,446	8,868	10.9%
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	251,222	261,868	17,960	7.4%
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	759	835	145	21.0%
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	122,647	128,723	33,295	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	373,868	390,590	51,255	15.1%

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 -	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	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	46,809	48,241	3,142	7.0%	
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	1,991	2,007	1,039	107.3%	
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	148,944	151,193	13,008	9.4%	
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	272	299	52	21.0%	
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	35,857	34,884	6,142	21.4%	
	Total	146,524	142,732	166,927	79,888	184,801	186,077	19,150	11.5%	

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	276,136	291,261	63,738	28.0%
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	776,762	812,749	148,963	22.4%
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	1,214	1,336	232	21.0%
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	97,114	97,236	8,232	9.2%
	Total	697,150	666,217	752,789	442,099	873,876	909,984	157,195	20.9%

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	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	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	128,566	134,196	12,526	10.3%
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	374,705	386,454	23,596	6.5%
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	634	665	62	10.3%
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	42,034	43,065	18,012	71.9%
Total		377,593	365,722	387,912	190,819	416,738	429,520	41,608	10.7%

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	210,458	223,088	16,706	8.1%
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	63,865	67,764	9,273	15.9%
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	713,993	748,747	21,633	3.0%
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	8,302	9,132	1,585	21.0%
5223	Liability Insurance	659	649	1,453	693	1,598	1,758	305	21.0%
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	234,516	238,967	16,781	7.6%
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	954,773	987,715	38,414	4.0%

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	3,699	3,884	361	10.3%
5222	Auto Insurance	435	435	921	218	967	1,015	94	10.3%
5223	Liability Insurance	101	96	222	102	233	245	23	10.3%
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	129,927	132,270	(1,178)	-0.9%
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	133,109	132,270	(1,178)	-0.9%

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	2,684	2,952	512	21.0%
5223	Liability Insurance	33	38	73	40	81	89	15	21.0%
Total Maintenance and Operations		47,741	46,576	54,133	27,501	58,400	61,968	7,835	14.5%
Total		47,741	46,576	54,133	27,501	58,400	61,968	7,835	14.5%

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	31,841	33,380	3,289	10.9%
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	2,358	2,377	271	12.8%
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	102,223	105,178	7,212	7.4%
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	3,369	3,706	643	21.0%
5223	Liability Insurance	166	153	366	164	403	443	77	21.0%
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	124,664	128,679	4,977	4.0%
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	234,649	233,857	12,188	5.3%

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	358,174	375,787	46,814	14.2%	
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	6,429	6,481	3,909	152.0%	
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	1,053,151	1,092,943	146,416	15.5%	
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	3,526	3,878	673	21.0%	
5222	Auto Insurance	12,140	13,708	18,224	6,513	20,047	22,051	3,827	21.0%	
5223	Liability Insurance	690	926	1,522	976	1,674	1,841	320	21.0%	
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	388,222	367,333	3,915	1.1%	
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	1,441,373	1,460,276	150,330	11.5%	

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	126,191	133,089	10,649	8.7%
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	352,875	369,486	16,649	4.7%
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	3,526	3,878	673	21.0%
5222	Auto Insurance	12,140	13,708	18,224	6,513	20,047	22,051	3,827	21.0%
5223	Liability Insurance	690	926	1,522	976	1,674	1,841	320	21.0%
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	240,972	230,083	9,715	4.4%
	Total	387,014	486,607	573,205	263,849	593,847	599,569	26,363	4.6%

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	116,580	122,055	17,360	16.6%	
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	3,215	3,240	1,954	152.0%	
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	352,425	364,470	62,080	20.5%	
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	437,925	451,970	64,580	16.67%	

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 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	107,016	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	115,402	120,643	18,805	18.5%	
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	3,215	3,240	1,954	152.0%	
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	347,851	358,987	67,688	23.2%	
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	409,601	408,737	59,388	17.0%	

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	975,693	1,024,056	104,885	11.4%	
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	25,619	27,047	2,955	12.3%	
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	3,016,605	3,130,335	237,229	8.2%	
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	2,798	3,034	452	17.5%	
5222	Auto Insurance	11,107	10,068	14,799	5,151	16,278	17,906	3,108	21.0%	
5223	Liability Insurance	44,295	64,949	50,400	42,259	55,423	60,947	10,547	20.9%	
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	709,781	727,598	26,748	3.8%	
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	3,727,320	3,857,933	263,043	7.3%	

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 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	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	32,706	34,025	3,203	10.4%
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	141,289	143,595	5,644	4.1%
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	1,919	2,111	366	21.0%
5222	Auto Insurance	11,107	10,068	14,799	5,151	16,278	17,906	3,108	21.0%
5223	Liability Insurance	9,828	13,572	8,748	9,605	9,623	10,585	1,837	21.0%
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	307,948	319,081	36,942	13.1%
Total		380,430	406,643	420,091	225,605	449,237	462,676	42,586	10.1%

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 01G1 - 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	220,783	232,169	23,222	11.1%
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	628,278	652,532	39,814	6.5%
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	663,528	688,032	35,814	5.5%

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	58,502	61,193	1,290	2.2%	
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	180,379	188,856	(3,357)	-1.7%	
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	208,479	216,956	(4,357)	-2.0%	

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	474,362	498,899	59,032	13.4%
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	1,419,197	1,478,585	152,650	11.5%
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	1,426,697	1,486,085	152,650	11.4%

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 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	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	189,339	197,770	18,138	10.1%
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	25,619	27,047	2,955	12.3%
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	647,462	666,768	42,478	6.8%
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	45,438	49,981	8,674	21.0%
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	106,416	111,863	(4,956)	-4.2%
Total		655,227	676,751	741,109	365,457	753,878	778,631	37,523	5.1%

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	879	923	86	10.3%	
5223	Liability Insurance	156	159	345	170	362	380	35	10.3%	
	Total Maintenance and Operations	210,787	211,987	225,792	112,579	224,567	225,554	(238)	-0.1%	
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	225,501	225,554	(238)	-0.1%	

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	939,423	966,445	25,059	2.7%
5102	Fringe Benefits	530,506	538,650	584,036	268,636	611,287	640,133	56,097	9.6%
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	18,788	18,938	1,051	5.9%
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	1,759,091	1,816,814	92,168	5.3%
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	3,787	4,165	723	21.0%
5222	Auto Insurance	13,115	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	8,007	15,174	10,744	2,130	11,818	13,000	2,256	21.0%
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	1,282,060	1,305,803	141,346	12.1%
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	3,044,726	3,122,616	229,938	7.9%

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	70,239	73,594	(11,282)	-13.3%
5102	Fringe Benefits	29,848	39,541	45,330	19,769	42,169	44,581	(749)	-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	113,468	119,235	(12,031)	-9.2%
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	3,787	4,165	723	21.0%
5222	Auto Insurance	13,115	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	8,007	15,174	10,744	2,130	11,818	13,000	2,256	21.0%
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	71,056	74,442	(3,091)	-4.0%
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	188,100	193,677	(15,122)	-7.12%

Explanation of Line Items:
5207 - ADOT oversize 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		
		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	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	99,546	104,064	9,405	9.9%	
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	776	783	96	14.0%	
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	262,680	270,976	14,874	5.8%	
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	418,893	434,038	37,161	9.36%	

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	50,345	52,430	4,180	8.7%	
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	134,889	138,783	6,059	4.6%	
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	248,539	256,983	15,759	6.53%	

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	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	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	60,691	63,271	5,133	8.8%
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	162,094	166,994	7,547	4.7%
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	250,141	257,971	13,271	5.42%

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	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	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	71,036	74,112	6,087	8.9%
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	205,258	211,165	9,035	4.5%
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	316,408	326,815	19,935	6.50%

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 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	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	58,938	61,860	7,010	12.8%	
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	16,353	16,484	942	6.1%	
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	296,798	303,929	22,459	8.0%	
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	543,943	552,202	91,735	19.92%	

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

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FUND 100 - GENERAL FUND									
DEPT 0176 - MOTOR POOL									
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	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	78,127	81,587	9,467	13.1%
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	206,321	213,030	20,236	10.5%
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	633,021	640,130	35,636	5.90%

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

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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 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	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	63,326	66,779	4,577	7.4%
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	162,585	170,237	3,643	2.2%
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	180,035	187,687	6,793	3.76%

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:

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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	87,108	91,450	10,988	13.7%
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	1,658	1,672	13	0.8%
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	214,996	222,464	20,345	10.1%
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	265,646	273,114	28,345	11.58%

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

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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	70,306	201,714	201,714	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	256,362	380,435	228,827	150.9%
Total Water & Sewer Revenues		4,219,002	3,983,613	4,108,895	1,947,259	3,846,990	3,969,802	(139,093)	-3.4%
Total Water & Sewer Revenues (W/O PERS Relief)		4,152,073	3,983,613	4,108,895	1,947,259	3,846,990	3,969,802	(139,093)	-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

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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	570,237	587,806	(32,846)	-5.3%
5102	Fringe Benefits	345,883	337,094	363,966	160,956	363,674	381,305	17,340	4.8%
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	976,364	1,011,773	(13,864)	-1.4%
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	15,330	16,863	2,927	21.0%
5222	Auto Insurance	10,531	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	1,526	1,519	3,364	1,620	3,700	4,070	706	21.0%
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	737,958	788,146	35,504	4.7%
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	300,418	309,248	5,660	1.9%
5990	Transfers To	111,314	99,182	224,204	13,214	18,233	18,338	(205,866)	-91.8%
	Total Others	409,308	401,127	541,998	183,190	376,441	391,321	(150,677)	-27.8%
Total		2,051,899	1,982,496	2,320,278	1,044,865	2,090,763	2,191,240	(129,037)	-5.6%

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0400 - WATER SYSTEM 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	61,972	62,008	68,340	32,105	62,599	65,367	(2,974)	-4.4%
5102	Fringe Benefits	34,383	33,884	37,714	16,959	37,348	39,399	1,685	4.5%
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	100,301	105,121	(1,289)	-1.2%
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	15,330	16,863	2,927	21.0%
5222	Auto Insurance	10,531	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	1,526	1,519	3,364	1,620	3,700	4,070	706	21.0%
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	112,424	116,569	9,803	9.2%
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	366	471	-	-
	Total C/O, Transfers & Reserves	111,314	99,182	224,204	13,214	18,233	18,338	(205,866)	-91.8%
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	300,418	309,248	5,660	1.9%
	Total Others	297,994	301,944	317,794	169,976	358,208	372,983	55,189	17.4%
	Total	605,011	572,272	755,173	295,981	589,166	613,010	8,515	1.13%

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	175,071	180,167	(7,003)	-3.7%
5102	Fringe Benefits	105,633	107,777	109,391	50,153	110,266	115,489	6,098	5.6%
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	301,651	312,131	334	0.1%
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	624,775	659,567	(4,919)	-0.74%

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	-	0.00%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

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	14,229	14,679	(142)	-1.0%
5102	Fringe Benefits	8,868	8,636	9,139	4,211	9,389	9,855	716	7.8%
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	24,217	25,134	573	2.3%
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	94,046	100,655	2,511	2.56%

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	86,923	90,840	6,363	7.5%
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	249,490	257,046	5,844	2.3%
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	349,872	361,466	22,860	6.75%

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	4,887	5,064	650	14.7%
5102	Fringe Benefits	2,931	2,869	3,139	1,417	3,478	3,664	524	16.7%
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	8,365	8,727	1,174	15.5%
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	18,165	30,527	13,174	75.92%

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	41,660	43,882	(3,375)	-7.1%
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	99,023	103,228	(24,507)	-19.2%
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	182,523	186,728	(24,507)	-11.60%

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 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	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	74,610	78,177	5,329	7.3%
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	193,316	200,386	4,006	2.0%
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	204,816	211,886	4,006	1.93%

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	478,055	492,262	(11,814)	-2.3%
5102	Fringe Benefits	274,623	279,241	293,270	132,650	297,758	311,881	18,611	6.3%
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	1,700	1,713	(80)	-4.5%
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	813,789	842,236	6,291	0.8%
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	9,446	10,390	1,803	21.0%
5222	Auto Insurance	10,531	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	1,357	1,174	2,992	1,256	3,292	3,621	628	21.0%
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	634,896	621,416	(14,866)	-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	288,013	296,513	55,031	22.8%
5990	Transfers To	188,071	33,389	59,808	278	5,294	5,378	(54,430)	-91.0%
	Total Others	421,982	276,544	316,391	150,053	307,542	314,910	(1,481)	-0.5%
Total		1,717,000	1,612,328	1,788,617	902,395	1,756,228	1,778,562	(10,055)	-0.6%

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	62,599	65,367	(2,974)	-4.4%
5102	Fringe Benefits	30,565	33,918	37,714	16,959	37,348	39,399	1,685	4.5%
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	100,146	104,966	(1,289)	-1.2%
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	9,446	10,390	1,803	21.0%
5222	Auto Insurance	10,531	11,186	12,046	5,718	13,251	14,576	2,530	21.0%
5223	Liability Insurance	1,357	1,174	2,992	1,256	3,292	3,621	628	21.0%
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	94,531	98,047	6,902	7.6%
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	294	378	-	-
	Total C/O, Transfers & Reserves	188,071	33,389	59,808	278	5,294	5,378	(54,430)	-91.0%
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	288,013	296,513	55,031	22.8%
	Total Others	233,911	243,156	256,583	149,774	302,248	309,533	52,949	20.6%
	Total	587,702	433,206	513,791	244,536	502,220	517,923	5,613	1.09%

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	182,732	188,053	(3,743)	-2.0%	
5102	Fringe Benefits	112,855	113,366	114,148	52,530	116,419	121,968	7,820	6.9%	
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	1,700	1,713	(80)	-4.5%	
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	328,283	339,269	3,571	1.1%	
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	699,755	734,060	26,087	3.7%	

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	58,010	60,604	2,730	4.7%
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	157,904	162,936	(1,889)	-1.1%
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	211,177	218,396	(3,625)	-1.6%

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	85,981	89,911	6,376	7.6%
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	227,456	235,065	5,898	2.6%
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	328,576	293,682	(36,649)	-11.1%

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 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	\$	%
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							Difference Between	
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	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	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	694,507	726,738	40,611	5.9%	
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	17,041	17,177	1,539	9.8%	
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	1,997,566	2,062,385	33,826	1.7%	
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	59,539	65,493	11,367	21.0%	
5222	Auto Insurance	10,181	10,558	9,584	5,105	10,543	11,597	2,013	21.0%	
5223	Liability Insurance	37,467	16,095	45,467	3,612	50,014	55,015	9,548	21.0%	
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	1,529,063	1,603,062	68,716	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	-	453,429	465,354	(136,632)	-22.7%	
5990	Transfers To	458,755	708,116	639,846	323,705	1,058,957	1,058,453	418,607	65.4%	
	Total Others	1,079,072	1,318,611	1,278,345	344,325	1,578,629	1,585,833	307,488	24.1%	
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
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FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0600 - 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	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	121,147	127,224	(4,782)	-3.6%
5103	Part-time Wages	-	-	2,661	1,331	2,661	2,683	21	0.8%
5104	Part-time Benefits	-	-	332	166	332	334	3	0.8%
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	324,024	336,459	(32,751)	-8.9%
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	59,539	65,493	11,367	21.0%
5222	Auto Insurance	10,181	10,558	9,584	5,105	10,543	11,597	2,013	21.0%
5223	Liability Insurance	37,467	16,095	45,467	3,612	50,014	55,015	9,548	21.0%
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	359,281	373,125	67,009	21.9%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	-	286,611	225,912	-	653,817	658,133	432,221	191.3%
	<i>Transfer to Reserves for Energy Project Repay</i>	520	-	-	-	-	-	-	-
	<i>Transfer to Revolving Energy Fund</i>	3,291	4,303	1,341	1,341	1,341	-	-	-
	<i>Transfer to Bond Fund</i>	300,000	300,000	300,000	225,000	300,000	300,000	-	-
	<i>Transfer to Health Insurance Fund</i>	17,826	147	517	673	710	913	-	-
5990	Total C/O, Transfers & Reserves	321,638	591,061	527,769	227,013	955,867	959,046	431,277	81.7%
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	-	453,429	465,354	(136,632)	-22.7%
Total Others		620,317	610,495	638,499	20,620	519,672	527,379	(111,120)	-17.4%
Total		1,497,406	1,769,483	1,841,595	559,253	2,158,845	2,196,009	34,257	1.86%

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
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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 -	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	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	253,775	265,158	21,222	8.7%
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	10,436	10,520	1,265	13.7%
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	778,265	801,094	39,966	5.3%
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	1,429,682	1,488,239	21,380	1.45%

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	17,057	17,792	(8,005)	-31.0%
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	46,316	47,728	(23,969)	-33.4%
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	81,743	85,237	(20,127)	-19.10%

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	142,194	149,198	29,461	24.6%
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	1,972	1,988	16	0.8%
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	385,001	399,458	65,097	19.5%
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	648,569	680,256	56,519	9.06%

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	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	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	19,599	20,411	(5,387)	-20.9%
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	53,755	55,276	(16,604)	-23.1%
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	85,664	88,194	(15,927)	-15.30%

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	99,274	103,667	4,657	4.7%
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	1,972	1,988	(123)	-5.8%
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	279,223	287,731	(4,243)	-1.5%
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	447,448	457,726	17,125	3.89%

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	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	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	12,435	12,984	504	4.0%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	247	248	(15)	-5.8%
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	34,996	36,061	(834)	-2.3%
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	40,996	42,061	(834)	-1.94%

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	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	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	12,435	12,984	504	4.0%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	247	248	(15)	-5.8%
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	34,996	36,061	(834)	-2.3%
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	51,496	52,561	(834)	-1.56%

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	16,591	17,320	2,438	16.4%
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	1,835	1,850	409	28.4%
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	60,989	62,516	7,999	14.7%
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	33,804	32,083	(9,656)	-23.1%
Total C/O, Transfers & Reserves		38,301	46,717	41,739	26,354	33,804	32,083	(9,656)	-23.1%
Total		106,589	115,332	126,335	66,668	126,483	126,663	9,984	7.90%

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	92,089	\$47,535	\$9,507	\$8,939	\$14,757	\$6,527	\$0	\$4,824	92,089
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	402,047	207,528	41,506	39,028	64,427	28,496	-	21,063	402,047
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	133,109	68,708	13,742	12,921	21,330	9,435	-	6,973	133,109
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	514,516	265,582	53,116	49,945	82,449	36,468	-	26,955	514,516
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	210,340	143,966	16,243	16,243	33,888	-	-	-	210,340
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	373,868	255,892	28,871	28,871	60,234	-	-	-	373,868
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	873,876	501,741	116,597	111,229	95,186	26,443	-	22,681	873,876
Distribution		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	416,738	312,554	20,837	20,837	62,511	-	-	-	416,738
Distribution		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,291,584	2,249,724	300,418	288,013	453,429	-	-	-	3,291,584
Percent of Allocation	100%	68.3%	9.1%	8.7%	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%	8.7%	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	2,249,724	300,418	288,013	453,429	-	-	-	3,291,584	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	621,833	(3,169)	46,531	(148,557)	(123,331)	(30,833)	(154,164)	(208,311)	

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	89,116	\$46,000	\$9,200	\$8,651	\$14,280	\$6,316	\$0	\$4,669	89,116
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	412,165	212,751	42,550	40,010	66,048	29,214	-	21,593	412,165
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	132,270	68,275	13,655	12,840	21,196	9,375	-	6,929	132,270
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	525,656	271,332	54,266	51,027	84,235	37,258	-	27,538	525,656
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	213,970	146,450	16,523	16,523	34,473	-	-	-	213,970
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	390,590	267,337	30,162	30,162	62,928	-	-	-	390,590
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	909,984	522,473	121,415	115,825	99,119	27,535	-	23,618	909,984
Distribution		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	429,520	322,140	21,476	21,476	64,428	-	-	-	429,520
Distribution		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,378,271	2,307,156	309,248	296,513	465,354	-	-	-	3,378,271
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	2,307,156	309,248	296,513	465,354	-	-	-	3,378,271	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	679,266	5,660	55,031	(136,632)	(123,331)	(30,833)	(154,164)	(294,998)	

Budget Methodology:

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 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	2,037,960	2,177,820	356,220	19.6%
4907	Employee Health Contrib.	153,501	179,356	176,199	79,303	193,860	213,246	37,047	21.0%
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	4,141	5,326	2,310	76.6%
	Total Revenues	2,024,965	1,739,154	2,009,116	860,201	2,244,164	2,404,595	395,479	19.7%
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	2,065,941	2,272,535	394,407	21.0%
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	2,198,001	2,404,595	395,479	19.7%
	Operating Income (Loss)	262,945	(171,789)	0	(140,875)	46,163	0	(0)	-71.8%
	Ending Fund Balance	266,501	94,712	94,712	(46,163)	0	0	(94,712)	-100.0%

FY22 Budget Notes:

4904 - \$1,530 per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 10% increase from FY21 full year budget

FY23 Budget Notes:

4904 - \$1,635 per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 10% 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 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	\$	%
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 (2019 actual, 2021 actual estimate, and the 2022 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 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 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	



City of Homer

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Memorandum 21-076

TO: Mayor Castner and Homer City Council

FROM: Rob Dumouchel, City Manager

DATE: May 10, 2021

SUBJECT: Capital Asset Repair & Maintenance Allowance (CARMA) Subaccount Balancing and/or Consolidation

There is a strong desire on Council to remove a negative fund balance from the General CARMA – General subaccount (156-0375). There are two ways to remove this negative balance: 1) make a transfer of available funds 2) allow General CARMA (156) interest to refill the General subaccount (156-0375) over time. Council has clearly communicated that their preference is for a solution that resolves the negative balance as quickly as possible. There are currently two proposals on the May 10th agenda with the intent to begin to achieve this goal. Administration has recently developed a third alternative which may achieve a good balance of Council interests. This memo will discuss all three options, provide analysis, and make a staff recommendation.

Background and Context

Reserves and CARMA

Reserves, in some instances called CARMA within the City of Homer, are portions of fund balance that are legally segregated for a specific future use. These funds are appropriable for expenditures with the approval of the City Council during the budget process or on an individual basis as situations arise which are addressed by the City Council. The focus of this memo includes Utility CARMA (256), Fleet CARMA (152), and General CARMA (156). Table 1 below shows how those CARMAs are further subdivided into subaccounts.

Table 1: CARMA Subaccounts

Utility CARMA (256)	Fleet CARMA (152)	General CARMA (156)		
Water 256-0378	General 152-0375	Public Art 156-0367	Planning 156-0387	HERC 156-0396
Sewer 256-0379	Administrative 152-0380	Seawall 156-0369	Airport 156-0388	Fishing Hole 156-0397
	Fire 152-0381	Animal Shelter 156-0370	Library 156-0390	IT 156-0398
	Police 152-0382	General 156-0375	Fire 156-0393	Sister City 156-0399
	Public Works 152-0383	City Hall 156-0384	Police 156-0394	ADA 156-0400
	Insurance 152-0391	Park & Rec 156-0385	Public Works 156-0395	

Over the years, Administration has used the various CARMA subaccounts to hold funds for specific departments/projects/etc. Sometimes these subaccounts are used to save up for a capital project over a few years. Other times, money goes in with the passage of the budget and is spent that year on Council approved projects. It would appear that sometimes left over money is stranded here for years at a time. The strategic use of subaccounts has varied over time in relation to the fiscal health of the City.

Recent Council Activity and Alternatives

At a budget work session hosted on April 5th, I presented information on City CARMAs and other reserve accounts. During this session, it was noted that the General Fund CARMA’s General subaccount had a negative fund balance of \$247,181. This subaccount has had a negative balance since 2019 and is visible in the adopted FY20/21 budget (it was \$262,803 at that time). General Fund CARMA interest has reduced that amount over time.

At the April 26th Council meeting, Finance Director Walton provided a memo regarding the negative balance and also provided a memo from Porter & Allison about allowable ways to resolve the balance. After a discussion during the City Manager’s report, there was a request for an ordinance which would transfer funds from the General Fund to the CARMA General Fund (156-0375) to resolve the negative balance. I have produced the requested ordinance and it is on the May 10th Council agenda for introduction (Ord. 21-28). I am calling this **Alternative #1**.

The Mayor has subsequently introduced a resolution for the May 10th Council meeting which would direct staff to consolidate the subaccounts within CARMA accounts leaving a General Fund CARMA (156), Fleet CARMA (152), and Water and Sewer CARMA (256) (Reso. 21-034). I am calling this **Alternative #2**.

After evaluating the intent of the Mayor’s resolution along with comments from Council regarding a desire to clarify the purpose and limitations of each CARMA subaccount, I have developed a third option which would not be available for action at the May 10th meeting but could be integrated into the Capital Budget ordinance which is on track for a June 14th introduction. I am calling this **Alternative #3**.

Alternative Evaluation & Analysis

In consideration of the three alternatives available, I suggest considering technical, economic, political, and legal factors as shown below in Table 2.

Table 2: Suggested evaluation criteria for alternatives

Factor	Guiding Questions
<i>Technical Feasibility</i>	<ul style="list-style-type: none"> • Does the alternative work within the confines of generally acceptable governmental accounting methods? • Can staff implement the change?
<i>Economic Feasibility</i>	<ul style="list-style-type: none"> • Does the City have sufficient funds to implement the alternative
<i>Political Interest (as perceived by Administration)</i>	<ul style="list-style-type: none"> • Is the alternative acceptable to a majority of the Council?
<i>Legal Feasibility</i>	<ul style="list-style-type: none"> • Are there any conflicts with Homer City Code in implementation of the

alternative?

- Are there any other legal concerns?

Alternative #1: Transfer funds from the General Fund (Ordinance 21-28)

Ordinance 21-28 takes a very simple and direct approach to resolving the negative balance. It takes \$247,181 from the General Fund and transfers it to the General CARMA – General subaccount which would bring that balance to zero. This method is technically sound, there is sufficient General Fund balance available, and I do not see any potential legal or code issues. This alternative quickly achieves the Council goal of balancing the General subaccount, however I believe that Council would prefer to avoid making a transfer from the General fund to balance this subaccount.

Alternative #2: Consolidate subaccounts within each CARMA (Resolution 21-034)

Resolution 21-034 calls for the consolidation of subaccounts within each CARMA. This would mean Utility CARMA (256) goes from two subaccounts to one, Fleet CARMA (152) would go from six subaccounts to one, and General CARMA (156) would go from seventeen subaccounts to one. The consolidation of General CARMA would resolve the negative balance in the General subaccount and would not change the overall balance within the General CARMA (156). Because the money currently residing in the various subaccounts was specifically appropriated by Council, I don't believe that a resolution is the appropriate vehicle for a consolidation and instead should be replaced by an ordinance if this is the desired path forward. Additionally, I believe that there are some CARMA subaccounts that should not be part of any consolidation as they are being used to "park" money for expected expenses (i.e. Seawall (156-0369) and Fishing Hole (156-0397)).

Alternative #3: Partial consolidation and reform

Alternative #3 has three phases: 1) partial consolidation, 2) reflection, and 3) reform.

- **Phase 1:** This alternative temporarily consolidates the funds from some subaccounts via the capital budget ordinance.
 - Staff is undecided on whether it would be positive or negative to consolidate Utility CARMA (256) and would leave it as-is for now.
 - We would transfer available Fleet CARMA funds into Fleet General 152-0375
 - We would transfer available General CARMA funds into General 156-0375 except for Seawall (156-0369), HERC (156-0396), and Fishing Hole (156-0397)
- **Phase 2:** This alternative then goes through each subaccount with Council to determine the following (review to occur after the budget is adopted):
 - Should the subaccount exist?
 - What is its purpose?
 - How should it be funded?
 - What other considerations must be addressed?

- **Phase 3:** Once subaccounts have their policies set, we will begin to appropriate the funds into the subaccounts again

This alternative meets the criteria of being technically, economically, and legally feasible. I believe that there would be broad interest from Council in this phased approach. It solves an immediate problem in a relatively short timeline, and makes systemic improvements which will benefit CARMA into the future.

Staff Recommendation: Direct staff to plan for Alternative #3, to include post-capital budget approval work sessions on CARMA subaccount policy development.

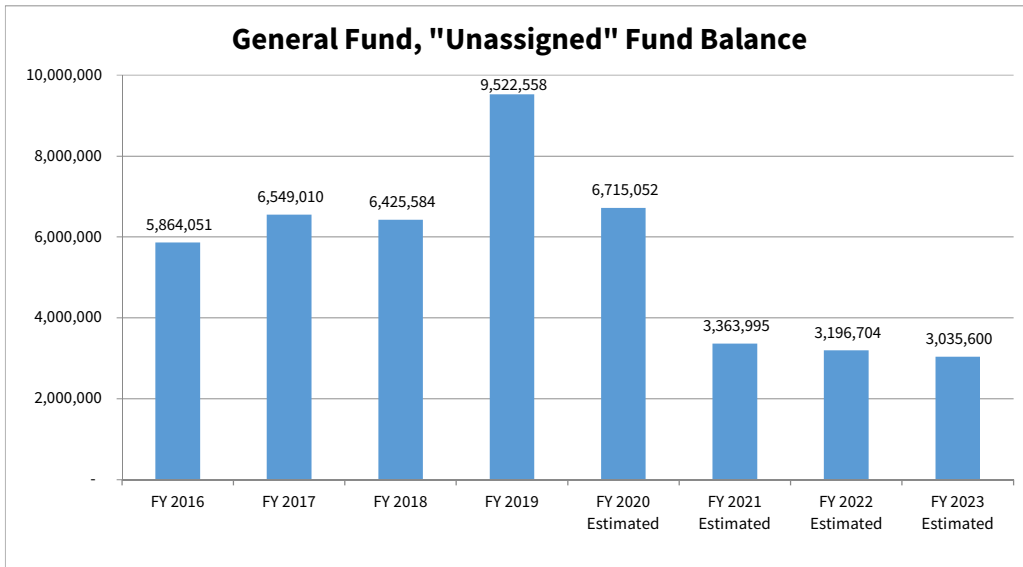
**City of Homer
FY22/23 Operating Budget**

**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

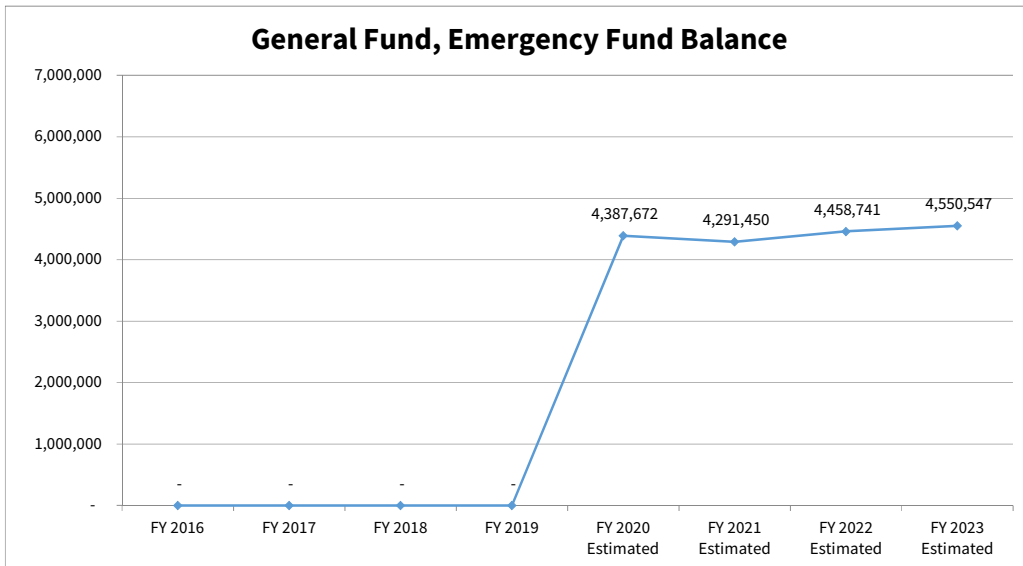
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
5,864,051	6,549,010	6,425,584	9,522,558	6,715,052	3,363,995	3,196,704	3,035,600



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	4,458,741	4,550,547

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



Homer Port and Harbor Com

mission meeting report for the meeting of April 28, 2021.

Commissioners Zimmerman, Siekeniec, Erickson, Zeiset, Matthews and Ulmer present.

Commissioner Jeff Erickson reporting.

After an expeditious call to order, approval of the minutes from the March meeting and approval of the agenda, there being no visitors presentations we enjoyed the Harbor Masters report. Mr. Hawkins reported on notable events including;

- The haul out of a large derelict vessel to be broken for scrap. This is the culmination of many months of effort on the part of the Harbor master's office and the elimination of a significant liability in the harbor.

- The rescue of a kayaker having difficulties in Mud Bay

- Meeting with the Arctic Domain Awareness Center UAA

As part of his report on the Marine Trades Association, Mr. Zeiset mentioned the opportunity for member marine trades to advertise along with HTMA via radio spots throughout the summer. HTMA is also sponsoring the Great Alaska Fishing Report.

In the course of our conversation concerning potential revenue sources the commission discussed the following.

- Asking the Council to lower the administration fees charged to the Port.

- Increasing parking fees and adding new fee parking areas.

- The importance of the port to the economic prosperity of the community.

- Concern was expressed over increasing fees that put too much burden on and one port user group.

A motion was made and passed to "HAVE A MEMO WRITTEN TO THE MAYOR, CITY COUNCIL, AND CITY MANAGER REQUESTING THE SALES TAX COLLECTED BY THE PORT BE CREDITED BACK AGAINST THE ADMIN FEES THAT THE PORT PAYS OUT". Some points made in the discussion were,

- We would like to see reductions in the administrative fees charged to the Port.

- The port is a publicly funded harbor, not a private marina and perhaps should not be expected to fund itself entirely from user fees.

- To be competitive and sustainable we need to have subsidies from the public at large.

This is a recurring theme in our discussions in light of aging floats and other supporting infrastructure.

After some discussion on parking fees, the commission asked Mr. Hawkins to obtain pricing and availability of Kiosks in order to convert addition parking areas to paid parking.

A motion was made to " RECOMMEND TO CITY COUNCIL APPROVAL OF THE LEASE TRANSFER FROM THE CURRENT TENANT, HARBOR LEASING LLC/TABOR ASHMENT TO TACKLE SHACK CO. LLC, WITH THE CONSIDERATION THAT THE APPROVAL IS CONTINGENT ON THE ACQUISITION OF INSURANCE FOR THE NEW BUSINESS BEFORE LEASE SIGNING". Discussion included concerns over responsibility for

erosion repair and how the City's liability would be mitigated by language in the lease. An amendment was offered that "CONSIDERATIONS FOR LEASE APPROVAL IS CONTINGENT ON THE ACQUISITION OF INSURANCE, EROSION CONTROL IS ADDRESSED, AND FIRE MARSHAL APPROVAL FOR THE APARTMENTS". Both the amendment and motion passed.

A motion was made and carried to "APPROVE AND RECOMMEND TO CITY COUNCIL THE PROPOSED STAFF CHANGES TO THE PORT OF HOMER TARIFF NO. 1 FOR THE CARD REPLACEMENT FEE, DECK SHELTER STORAGE – PREARRANGED, AND OFF-SITE FISH PROCESSORS FEE FOR USE OF CITY'S OUTFALL LINE. Some points of discussion were;

- The 3.2% annual moorage rate increase is inadequate and might need to be increase to 4%
- The goal of our discussions of fee increases is the sustainability of the port and in particular the replacement of aging moorage floats.

The commission also approved some new goals for our Strategic Plan and affirmed old ones. I would like to highlight the following;

- To continue task the city to lower administrative costs.
- To develop more paid parking on the Spit.
- To continue to identify sources of revenue (toward establishing reserves needed to forward fund replacement and improvement of harbor structures).
- Develop a five year float replacement schedule.
- Seek funding to construct the Large Vessel Haul-out Facility.
- Promote and support the new Large Vessel Port Expansion Project.

For my own comments I would like to add that I appreciate every effort made by the City to provide opportunity to return to in-person meetings. Although it has been necessary over the past year to have zoom meetings I will enjoy it more and be more effective in person. Someone said "zoom meetings are like kissing someone through a chain like fence, somewhat effective but not much fun".

**CITY OF HOMER
HOMER, ALASKA**

City Clerk

RESOLUTION 21-033 (S)

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
ACKNOWLEDGING THE SALE OF HARBOR SURPLUS EQUIPMENT
FROM THE DERELICT VESSEL NORTH PACIFIC.

WHEREAS, At their March 22, 2021 regular meeting Council adopted Resolution 21-021 authorizing the sale of surplus equipment from the derelict vessel North Pacific that has value over \$5000; and

WHEREAS, In accordance with the Procurement Policy the invitation to bid was advertised in the Homer News on April 22 and 29, 2021; sent to two plans rooms in the state and on posted on the City of Homer website; and

WHEREAS, Sealed bids were due by 2:00 p.m., Thursday, May 6, 2021 to the City Clerk's Office and three bids were received on two items; and

WHEREAS, The responsive winning bids are as follows:

- Pedestal Crane – No bids received
- Anchor Winch, Aurora Model AWT2 – Ian Pitzman, Fortune Sea \$1,025
- Isolation Transformer, MGM Transformer Company - Ian Pitzman, Fortune Sea \$1,050

WHEREAS, The City Manager shall reevaluate the value of those items not bid upon and if found to meet the criteria of Homer City Code 18.30.040, the City Manager may authorize the disposal of items through non-competitive methods.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, hereby acknowledges the surplus equipment for the sale of Homer Harbor Surplus Equipment from the derelict vessel North Pacific.

PASSED AND ADOPTED by the Homer City Council this 10th day of May, 2021.

CITY OF HOMER

KEN CASTNER, MAYOR

ATTEST:

MELISSA JACOBSEN, MMC, CITY CLERK



**CITY OF HOMER
CITY CLERK'S OFFICE
BID TALLY SHEET
EXHIBIT A**

PROJECT: Homer Harbor Surplus Equipment Sale May 2021

Engineers Estimate: NA

DUE DATE & TIME: Thursday, May 6, 2021 @ 2:00 p.m.

Project #: NA

LOCATION: Cowles Council Chambers also via Zoom

BID ITEM NO.	BID ITEM NAME & DESCRIPTION	BIDDER NAME, DATE & TIME BID RECEIVED AND AMOUNT	
		BID	
1.	Pedestal Crane, minimum bid amount \$5000	No Bids received	
2.	Anchor Winch, Aurora Model AWT2 Minimum bid is \$1,000	Ian Pitzman, Fortune Sea 5/6/21 @ 8:54 am \$1,025	
3.	Isolation Transformer, MGM Transformer Company, Cat#AD370-E0391	Todd Hoppe, Hoppe Enterprises 4/29/21 @ 12:30 pm \$775.00	Ian Pitzman, Fortune Sea LLC 5/6/21 @ 8:55am \$1050.00
4.			

Staff Present:

City Clerks: Renee Krause, Deputy City Clerk

Harbor: Bryan Hawkins, Port Director/Harbormaster

Finance: Kaela Jiron, Accounting Technician IV

Public Works: _____

Police: _____

Comments: _____