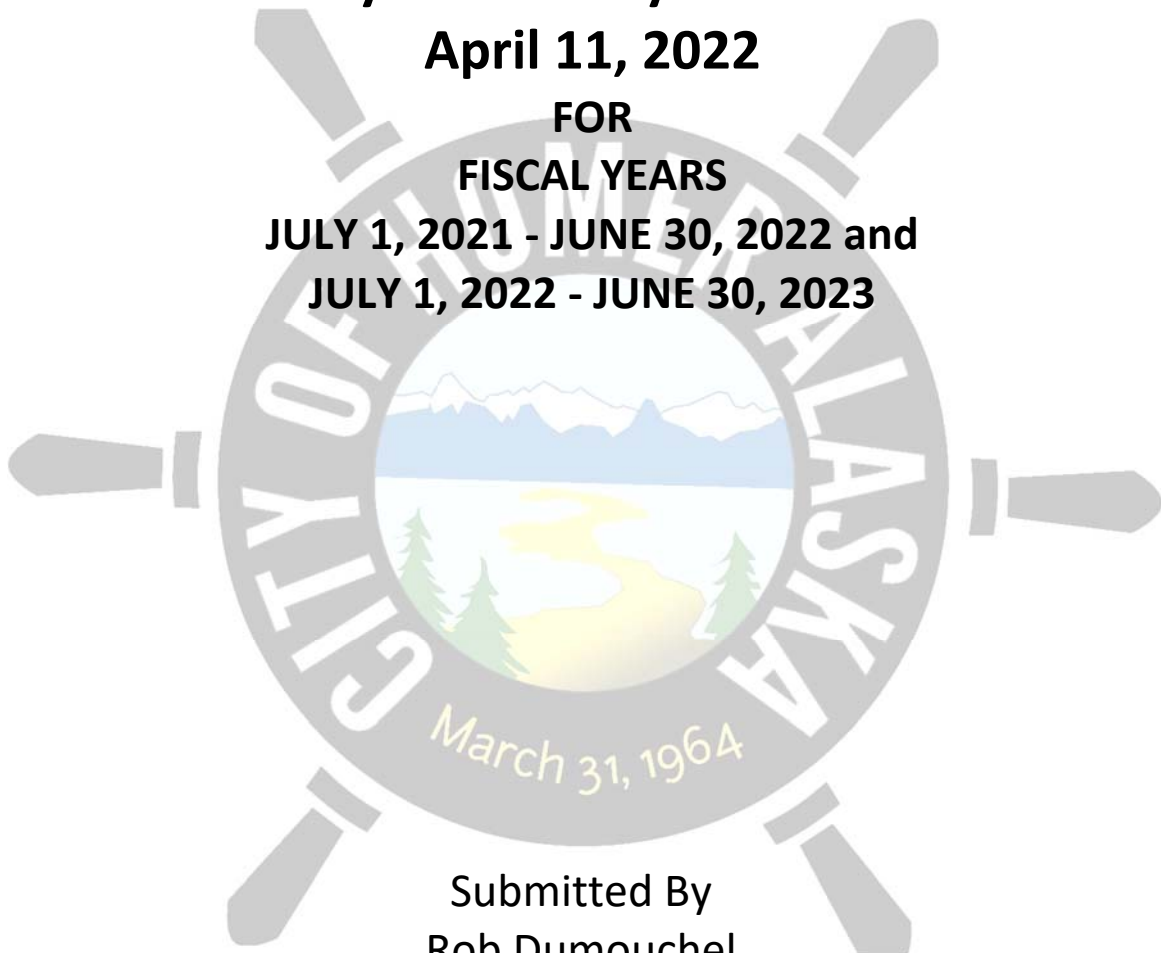


CITY OF HOMER

**AMENDED BIENNIAL
OPERATING BUDGET
By Homer City Council
April 11, 2022**

**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
FY22/23 Operating Budget**



General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as administrative, library, planning, airport, public safety, fire services and recreation. Appropriations are made from the fund annually.

Revenues are recorded by sources, for example, property and sales taxes, airport, etc. General Fund expenditures are made for the current day-to-day operating expenses. Capital expenditures such as building improvements and the purchase of equipment are accounted for in the Capital Asset and Repair Maintenance Account (CARMA) Funds. Expenditures are accounted for by the individual departments. These are then rolled up into the General Fund.

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	\$	%
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	25,233	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	3,718,482	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	5,563,349	5,555,334	1,793,487	8,285,547	8,699,824	3,144,490	56.6%
4206	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	5,753,778	5,616,808	1,825,253	8,548,113	8,962,391	3,345,582	59.6%
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	430,855	-	-	-	-	-	0.0%
	Total Intergovernmental	867,373	993,721	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	296,851	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	8,274	32,499	12,952	29,838	20,768	(11,731)	-36.1%
	Camping	178,663	126,674	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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	\$	%
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	585,278	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	81,818	-	-	-	-	-	0.0%
	Total Other Revenues	73,126	81,818	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	11,567,176	10,629,301	2,664,721	13,918,343	14,337,944	3,708,642	34.9%
	0099 OPERATING TRANSFERS:								
4981	G/F Admin Water	290,905	292,014	303,587	162,101	0	0	(303,587)	-100.0%
4982	G/F Admin Sewer	226,141	232,276	241,482	141,533	0	0	(241,482)	-100.0%
4983	G/F Admin P & H	591,076	579,038	601,986	-	0	0	(601,986)	-100.0%
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	-	-	-	0.0%
	Total Operating Transfers	2,021,428	2,058,582	2,245,049	3,750,914	864,165	907,807	(1,337,242)	-59.6%
	Grand Total	14,056,055	13,625,757	12,874,350	6,415,635	14,782,507	15,245,750	2,371,400	18.4%
	Grand Total (Adj) ***	13,761,870	13,194,902	12,874,350	6,415,635	14,782,507	15,245,750	2,371,400	18.4%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	4,314,144	4,794,997	5,070,448	2,535,221	5,321,564	6,050,302	979,854	19.3%	
5102	Fringe Benefits	2,591,688	2,631,789	2,820,332	1,325,231	3,021,854	3,385,903	565,571	20.1%	
5103	Part-time Wages	409,671	237,542	354,048	160,021	432,728	505,228	151,180	42.7%	
5104	Part-time Benefits	100,435	69,887	106,264	38,842	119,019	135,062	28,797	27.1%	
5105	Overtime	308,302	321,944	282,266	155,319	430,536	393,132	110,866	39.3%	
5107	Part-time Overtime	6,447	1,294	14,507	7,283	16,739	15,989	1,482	10.2%	
5108	Unemployment Benefits	9,974	13,800	-	-	-	-	-	0.0%	
5112	PERS Relief	294,185	430,855	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	8,034,845	8,502,108	8,647,865	4,221,916	9,342,440	10,485,615	1,837,750	21.3%	
Maintenance and Operations										
5201	Office Supplies	29,564	28,921	46,100	23,750	48,450	45,700	(400)	-0.9%	
5202	Operating Supplies	199,817	193,214	239,970	112,735	260,270	260,270	20,300	8.5%	
5203	Fuel and Lube	188,563	197,238	249,950	137,939	260,800	264,800	14,850	5.9%	
5204	Chemicals	97,995	98,700	102,000	104,000	163,550	187,600	85,600	83.9%	
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	274,200	274,200	23,500	9.4%	
5208	Equipment Maintenance	13,843	19,022	37,600	18,325	36,125	36,125	(1,475)	-3.9%	
5209	Building & Grounds Maintenance	59,663	57,574	76,150	39,325	106,866	100,357	24,207	31.8%	
5210	Professional Services	829,793	743,758	775,666	457,354	784,457	784,357	8,691	1.1%	
5211	Audit Services	77,808	57,700	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	109,269	112,100	79,173	142,173	158,373	46,273	41.3%	
5215	Communications	123,233	162,929	135,100	67,625	176,785	183,605	48,505	35.9%	
5216	Freight and Postage	19,141	20,008	25,000	12,150	24,050	24,100	(900)	-3.6%	
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	10,200	10,300	(250)	-2.4%	
5221	Property Insurance	19,235	26,341	25,803	14,383	38,337	41,885	16,082	62.3%	
5222	Auto Insurance	36,797	35,398	45,990	17,600	39,413	43,333	(2,658)	-5.8%	
5223	Liability Insurance	56,013	84,098	69,208	48,616	109,903	120,809	51,601	74.6%	
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%	
5227	Advertising	27,569	23,602	37,250	18,305	41,300	41,300	4,050	10.9%	
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	119,750	113,250	3,150	2.9%	
5233	Computer Related Items	27,906	40,211	32,430	17,775	65,394	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	49,300	52,800	5,150	10.8%	
5237	Subsistence	20,783	4,819	24,300	10,600	26,900	28,100	3,800	15.6%	
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	29,700	29,700	3,033	11.4%	
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	8,750	8,750	8,070	1186.8%	
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	30,000	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	3,500	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	32,808	34,400	18,400	39,000	37,400	3,000	8.7%	
5602	Safety Equipment	18,532	26,151	31,200	16,600	31,478	31,200	-	0.0%	
5603	Employee Training	100,088	73,034	134,200	62,750	150,500	157,750	23,550	17.5%	
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%	

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 AMENDED	FY23 AMENDED	Difference Between FY23 & FY21 Full-Year Budget	
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		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
5614	Car Allowance	7,104	6,750	7,942	3,877	7,942	7,942	0	0.0%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%
5625	Impound Costs	5,395	4,260	3,500	2,000	5,500	6,000	2,500	71.4%
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	27,578	22,000	12,000	23,000	23,000	1,000	4.5%
5633	Phones	2,227	1,161	6,000	3,000	10,000	10,000	4,000	66.7%
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	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	0.0%
	Total Maint. and Operations	3,067,335	2,982,301	3,548,028	2,055,637	4,306,909	4,370,300	822,272	23.2%
	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	997,032	267,206	(170,776)	-39.0%
	Total Others	1,007,561	604,788	584,457	138,082	1,133,158	389,835	(194,622)	-33.3%
	Total	12,109,741	12,089,198	12,780,350	6,415,635	14,782,507	15,245,750	2,465,400	19.3%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & FY21 Full-Year Budget	
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		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	57,700	88,935	88,935	93,382	98,051	9,116	10.3%
5216	Freight and Postage	4	-	-	-	-	-	-	0.0%
5223	Liability Insurance	243	268	239	286	799	879	640	267.1%
5227	Advertising	318	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	3,224	837	2,500	1,000	7,500	4,500	2,000	80.0%
5235	Membership Dues	6,170	6,792	6,500	1,000	6,770	6,770	270	4.2%
5236	Transportation	3,431	1,543	7,100	3,000	5,500	8,000	900	12.7%
5237	Subsistence	3,155	1,438	6,200	2,500	5,000	6,200	-	0.0%
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	3,000	4,000	1,300	48.1%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%
	Total Maintenance and Operations	422,742	311,714	341,793	204,571	450,451	456,900	115,107	33.7%
Capital Outlay and Transfers									
5990	Transfers To	911,626	477,357	416,265	58,142	123,024	102,561	(313,704)	-75.4%
	Total C/O, Transfers & Reserves	911,626	477,357	416,265	58,142	123,024	102,561	(313,704)	-75.4%
	Total	1,352,286	806,665	772,114	269,741	587,531	573,516	115,107	14.9%

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 \$2,998

FY23 BUDGET NOTES:
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,734, (3) Health Insurance Fund \$152

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									
DEPT 0101 - CITY CLERK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	189,008	202,106	205,231	102,238	219,437	241,719	36,488	17.8%
5102	Fringe Benefits	109,141	105,170	111,709	51,781	120,981	131,471	19,762	17.7%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	6,750	7,632	10,000	5,000	13,000	13,000	3,000	30.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,613	56,139	-	-	-	-	-	0.0%
	Total Salaries and Benefits	319,512	371,046	326,940	159,019	353,418	386,191	59,251	18.1%
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	17,000	4,500	36.0%
5215	Communications	1,474	2,088	1,000	500	1,600	1,600	600	60.0%
5216	Freight and Postage	46	-	500	250	-	-	(500)	-100.0%
5223	Liability Insurance	267	260	552	277	843	927	375	68.0%
5227	Advertising	9,902	9,714	12,000	7,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	775	1,474	1,200	600	5,700	1,200	-	0.0%
5233	Computer Related Items	37	347	2,500	1,500	1,000	1,000	(1,500)	-60.0%
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%
5235	Membership Dues	941	1,183	1,000	1,000	1,000	1,000	-	0.0%
5236	Transportation	3,989	678	4,500	3,500	4,500	4,500	-	0.0%
5237	Subsistence	5,610	95	3,000	2,000	3,500	3,500	500	16.7%
5238	Printing and Binding	-	-	500	300	-	-	(500)	-100.0%
5603	Employee Training	3,365	2,208	3,500	2,500	3,750	5,000	1,500	42.9%
5635	Software	975	812	-	-	-	-	-	0.0%
	Total Maintenance and Operations	43,714	31,079	48,752	29,377	51,943	53,277	4,525	9.3%
	Total	363,226	402,125	375,692	188,396	405,361	439,468	63,776	17.0%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	1,919	126	7.0%
5104	Part-time Benefits	7	1	148	74	146	156	8	5.6%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	874	521	1,700	850	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,813	2,298	3,641	1,821	3,639	3,775	134	3.7%
Maintenance and Operations									
5201	Office Supplies	336	50	500	300	300	300	(200)	-40.0%
5206	Food and Staples	205	71	400	200	250	250	(150)	-37.5%
5208	Equipment Maintenance	(2,215)	1,256	2,350	1,175	1,175	1,175	(1,175)	-50.0%
5227	Advertising	313	561	1,500	750	750	750	(750)	-50.0%
5238	Printing and Binding	2,057	2,252	4,200	7,500	4,200	6,700	2,500	59.5%
	Total Maintenance and Operations	696	4,190	8,950	9,925	6,675	9,175	225	2.5%
	Total	2,509	6,488	12,591	11,746	10,314	12,950	359	2.8%

FY22 BUDGET NOTES:

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

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0110 - CITY MANAGER									
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 & 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	224,689	182,725	245,147	116,907	325,206	497,052.69	251,905	102.8%
5102	Fringe Benefits	112,160	88,367	117,977	53,778	158,670	244,169.91	126,193	107.0%
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	14,153	-	-	-	-	-	0.0%
	Total Salaries and Benefits	353,250	309,792	365,750	171,997	484,251	741,598	375,848	102.8%
Maintenance and Operations									
5201	Office Supplies	1,354	502	1,200	2,050	3,200	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	2,989	2,500	1,050	2,500	2,500	-	0.0%
5216	Freight and Postage	243	124	200	100	1,000	1,000	800	400.0%
5223	Liability Insurance	321	318	707	339	1,040	1,144	437	61.8%
5227	Advertising	8,750	6,857	8,750	4,605	12,000	12,000	3,250	37.1%
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	6,000	6,000	-	0.0%
5237	Subsistence	2,556	839	2,700	1,200	4,000	4,000	1,300	48.1%
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	2,076	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	84,343	97,327	73,599	116,105	114,209	16,882	17.3%
	Total	440,608	394,135	463,077	245,596	600,356	855,807	392,730	84.8%

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	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	AMENDED 7/1/21 - 6/30/22	AMENDED 7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%		
Salaries and Benefits											
5101	Salary and Wages	84,442	76,753	94,316	49,010	99,496	109,641	15,325	16.2%		
5102	Fringe Benefits	42,350	36,592	45,066	21,773	48,262	52,577	7,511	16.7%		
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%		
5104	Part-time Benefits	34	4	-	-	-	-	-	0.0%		
5105	Overtime	-	-	-	-	-	-	-	0.0%		
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%		
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%		
5112	PERS Relief	5,353	5,872	-	-	-	-	-	0.0%		
	Total Salaries and Benefits	132,179	119,221	139,382	70,783	147,758	162,218	22,836	16.4%		
Maintenance and Operations											
5201	Office Supplies	971	1,613	1,000	500	1,000	1,000	-	0.0%		
5210	Professional Services	5,349	5,241	6,000	3,000	18,300	15,700	9,700	161.7%		
5215	Communications	180	463	500	250	250	250	(250)	-50.0%		
5223	Liability Insurance	129	131	285	140	427	470	185	65.0%		
5227	Advertising	5,518	2,800	5,000	2,500	5,000	5,000	-	0.0%		
5229	Periodicals	135	-	1,000	500	300	300	(700)	-70.0%		
5231	Tools and Equipment	1,581	1,211	1,500	750	1,500	1,500	-	0.0%		
5235	Membership Dues	517	219	500	250	500	500	-	0.0%		
5236	Transportation	3,263	2,306	3,000	1,500	3,000	3,000	-	0.0%		
5237	Subsistence	1,241	103	1,000	800	1,000	1,000	-	0.0%		
5603	Employee Training	8,800	1,256	8,000	4,000	8,000	8,000	-	0.0%		
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%		
5632	Wellness Program	21,109	27,578	22,000	12,000	23,000	23,000	1,000	4.5%		
	Total Maintenance and Operations	48,792	42,922	50,785	26,690	62,527	59,970	9,185	18.1%		
	Total	180,971	162,143	190,167	97,473	210,285	222,188	32,021	16.8%		

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

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0113 - INFORMATION SYSTEM									
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 & 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	145,555	146,772	160,329	80,165	182,655	268,285	107,955	67.3%
5102	Fringe Benefits	77,712	74,690	81,578	38,149	96,180	139,471	57,893	71.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	900	1,396	2,000	1,000	4,500	4,500	2,500	125.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,284	11,613	-	-	-	-	-	0.0%
	Total Salaries and Benefits	233,451	234,471	243,907	119,314	283,334	412,256	168,348	69.0%
Maintenance and Operations									
5201	Office Supplies	181	230	200	100	1,750	1,750	1,550	775.0%
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	1,000	1,000	800	400.0%
5223	Liability Insurance	216	234	690	250	762	838	148	21.5%
5228	Books	-	520	-	-	250	250	250	0.0%
5231	Tools and Equipment	248	2,124	2,000	1,000	5,500	5,500	3,500	175.0%
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	1,250	2,250	1,250	125.0%
5614	Car Allowance	2,251	2,307	2,438	1,125	2,438	2,438	-	0.0%
5633	Phones	2,227	1,161	6,000	3,000	10,000	10,000	4,000	66.7%
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	91,219	95,428	45,925	132,450	139,526	44,098	46.2%
Capital Outlay, Transfers and Reserves									
5990	Transfers To Reserves	-	-	-	-	-	-	-	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	-	-	0.0%
	Total	309,949	325,689	339,335	165,238	415,784	551,782	212,447	62.6%

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 & 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	83,809	84,524	42,262	84,524	90,440	5,917	7.0%	
5102	Fringe Benefits	38,058	39,185	45,099	21,295	45,695	48,874	3,775	8.4%	
5103	Part-time Wages	4,487	1,604	7,594	3,797	15,620	16,714	9,120	120.1%	
5104	Part-time Benefits	353	130	968	484	1,795	1,921	953	98.5%	
5105	Overtime	1,001	459	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,838	6,463	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	124,048	131,651	138,185	67,838	147,635	157,949	19,765	14.3%	
Maintenance and Operations										
5201	Office Supplies	14	(9)	250	125	250	250	-	0.0%	
5202	Operating Supplies	1,658	983	2,000	1,000	2,000	2,000	-	0.0%	
5208	Equipment Maintenance	439	-	500	250	500	500	-	0.0%	
5210	Professional Services	14,433	15,162	17,000	8,000	18,000	18,000	1,000	5.9%	
5215	Communications	1,697	1,851	1,950	1,000	1,950	1,950	-	0.0%	
5216	Freight and Postage	-	-	50	-	50	50	-	0.0%	
5223	Liability Insurance	112	118	247	125	375	413	165	66.7%	
5227	Advertising	344	741	800	300	900	900	100	12.5%	
5233	Computer Related Items	-	-	-	-	5,200	4,200	4,200	0.0%	
5235	Membership Dues	175	175	185	-	185	185	-	0.0%	
5236	Transportation	596	-	1,250	-	1,250	1,250	-	0.0%	
5237	Subsistence	116	-	500	-	500	500	-	0.0%	
5238	Printing and Binding	1,629	-	1,800	500	1,800	1,800	-	0.0%	
5252	Credit Card Expenses	-	-	-	-	1,000	1,000	1,000	0.0%	
5603	Employee Training	570	-	1,500	500	1,500	1,500	-	0.0%	
5614	Car Allowance	500	512	500	250	500	500	-	0.0%	
5635	Software	194	-	210	-	-	-	(210)	-100.0%	
	Total Maintenance and Operations	22,476	19,533	28,742	12,050	35,960	34,998	6,255	21.8%	
	Total	146,524	151,184	166,927	79,888	183,595	192,947	26,020	15.6%	

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	403,013	424,043	236,294	488,406	540,592	116,549	27.5%
5102	Fringe Benefits	216,331	208,275	227,523	120,137	275,179	299,714	72,191	31.7%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	3,682	10,034	12,220	12,220	15,000	12,220	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,549	31,725	-	-	-	-	-	0.0%
Total Salaries and Benefits		628,133	653,047	663,785	368,651	778,585	852,525	188,740	28.4%
Maintenance and Operations									
5201	Office Supplies	2,888	6,582	6,000	3,000	7,000	6,000	-	0.0%
5210	Professional Services	46,555	42,214	55,000	55,000	55,000	55,000	-	0.0%
5215	Communications	709	2,228	1,200	700	1,200	1,200	-	0.0%
5223	Liability Insurance	500	515	1,104	548	1,689	1,858	754	68.3%
5231	Tools and Equipment	2,263	-	2,500	1,000	5,500	2,500	-	0.0%
5233	Computer Related Items	-	-	-	-	8,500	-	-	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	54,110	89,004	73,448	110,089	97,758	8,754	9.8%
Total		697,150	707,157	752,789	442,099	888,674	950,283	197,494	26.2%

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	
		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	AMENDED 7/1/21 - 6/30/22	AMENDED 7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	227,041	240,101	238,188	117,952	243,139	264,590	26,401	11.1%
5102	Fringe Benefits	117,687	112,979	121,670	56,530	128,119	138,359	16,688	13.7%
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	18,640	-	-	-	-	-	0.0%
	Total Salaries and Benefits	360,311	374,456	362,859	175,982	374,257	405,948	43,090	11.9%
Maintenance and Operations									
5201	Office Supplies	353	1,502	1,500	500	1,500	1,500	-	0.0%
5206	Food and Staples	-	-	400	200	400	400	-	0.0%
5208	Equipment Maintenance	1,170	-	500	250	500	500	-	0.0%
5210	Professional Services	250	-	2,000	2,000	8,000	8,000	6,000	300.0%
5213	Survey and Appraisal	-	340	1,500	1,500	2,000	2,000	500	33.3%
5215	Communications	457	2,425	700	700	700	700	-	0.0%
5216	Freight and Postage	-	32	150	-	150	150	-	0.0%
5223	Liability Insurance	273	269	603	287	871	915	311	51.6%
5227	Advertising	886	1,115	3,000	1,500	3,000	3,000	-	0.0%
5228	Books	872	757	900	450	900	900	-	0.0%
5231	Tools and Equipment	-	15	600	300	600	600	-	0.0%
5233	Computer Related Items	-	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	2,834	2,875	2,700	1,800	3,200	3,200	500	18.5%
5236	Transportation	4,248	1,024	4,500	1,000	3,500	4,500	-	0.0%
5237	Subsistence	642	176	1,000	400	1,000	1,000	-	0.0%
5238	Printing and Binding	-	-	500	250	350	350	(150)	-30.0%
5603	Employee Training	1,215	890	2,500	1,500	2,500	5,000	2,500	100.0%
5635	Software	4,081	4,036	2,000	2,200	12,100	12,100	10,100	505.0%
	Total Maintenance and Operations	17,281	15,455	25,053	14,837	42,271	45,815	20,761	82.9%
	Total	377,593	389,911	387,912	190,819	416,528	451,763	63,851	16.5%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	324,882	354,097	166,973	331,849	370,068	15,971	4.5%
5102	Fringe Benefits	199,054	181,086	206,382	92,226	209,733	228,802	22,420	10.9%
5103	Part-time Wages	79,383	70,139	107,143	53,271	106,821	114,930	7,786	7.3%
5104	Part-time Benefits	57,469	49,022	58,491	25,261	63,567	68,005	9,514	16.3%
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	24,909	-	-	-	-	-	0.0%
	Total Salaries and Benefits	684,762	650,038	727,114	338,232	712,970	782,805	55,691	7.7%
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	9,400	9,400	1,035	12.4%
5214	Rents & Leases	4,847	5,006	5,400	2,700	6,000	6,000	600	11.1%
5215	Communications	12,030	10,227	13,000	6,500	29,000	33,500	20,500	157.7%
5216	Freight and Postage	2,492	492	2,500	1,250	3,000	3,000	500	20.0%
5217	Electricity	31,324	24,944	42,736	16,807	34,608	38,068	(4,667)	-10.9%
5218	Water	1,529	623	1,546	652	1,724	1,724	178	11.5%
5219	Sewer	1,508	502	1,527	674	1,714	1,714	187	12.3%
5221	Property Insurance	5,537	7,629	7,547	4,206	9,305	10,236	2,688	35.6%
5223	Liability Insurance	659	649	1,453	693	2,145	2,360	907	62.4%
5227	Advertising	-	-	400	200	1,000	1,000	600	150.0%
5228	Books	46,697	32,641	47,000	23,500	47,000	47,000	-	0.0%
5229	Periodicals	8,500	7,490	10,000	5,000	10,000	10,000	-	0.0%
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%
5231	Tools and Equipment	2,101	2,143	3,000	2,000	4,250	4,250	1,250	41.7%
5233	Computer Related Items	1,933	2,780	2,500	1,500	3,500	3,500	1,000	40.0%
5235	Membership Dues	1,667	1,010	2,200	500	1,500	1,500	(700)	-31.8%
5236	Transportation	2,173	-	4,000	-	3,500	3,500	(500)	-12.5%
5237	Subsistence	429	-	1,500	-	1,000	1,000	(500)	-33.3%
5238	Printing and Binding	146	-	500	250	600	600	100	20.0%
5244	Snow Removal	4,105	10,000	8,692	4,100	10,200	10,200	1,508	17.3%
5252	Credit Card Expenses	602	551	600	300	600	600	-	0.0%
5603	Employee Training	1,232	(215)	3,000	1,500	4,000	4,000	1,000	33.3%
5635	Software	6,694	4,409	7,650	5,500	7,500	7,500	(150)	-2.0%
	Total Maintenance and Operations	186,867	166,087	222,186	102,592	239,566	248,672	26,486	11.9%
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	822,389	955,564	447,088	958,800	1,031,478	82,177	8.6%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	10,655	15,000	8,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,038	16,840	15,500	8,000	15,500	15,500	-	0.0%
5217	Electricity	19,337	23,635	25,053	10,385	20,981	23,079	(1,974)	-7.9%
5218	Water	850	699	857	420	918	918	61	7.1%
5219	Sewer	763	596	770	385	828	828	58	7.6%
5220	Refuse and Disposal	302	296	700	350	350	350	(350)	-50.0%
5221	Property Insurance	2,754	3,561	3,523	1,964	4,667	4,900	1,377	39.1%
5222	Auto Insurance	435	435	921	218	435	457	(464)	-50.4%
5223	Liability Insurance	101	96	222	102	307	322	100	45.1%
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%
5244	Snow Removal	(3,841)	7,980	6,951	2,490	7,500	7,500	549	7.9%
Total Maintenance and Operations		109,150	115,944	133,448	65,228	130,436	132,805	(643)	-0.5%
Capital Outlay and Transfers									
5990	Transfers To	-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
Total C/O, Transfers & Reserves		-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
Total		109,150	119,125	136,629	68,409	133,618	132,805	(643)	-0.5%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0114 - HERC BUILDING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	484	500	250	2,115	2,115	1,615	323.0%
5217	Electricity	15,559	13,003	17,516	9,061	15,916	17,508	(9)	0.0%
5218	Water	926	497	975	486	793	793	(182)	-18.7%
5219	Sewer	674	203	729	352	512	512	(217)	-29.8%
5221	Property Insurance	1,994	2,467	2,440	1,361	2,894	3,183	744	30.5%
5223	Liability Insurance	33	38	73	40	121	133	60	81.6%
	Total Maintenance and Operations	47,741	46,614	54,133	27,501	58,651	62,244	8,111	15.0%
	Total	47,741	46,614	54,133	27,501	58,651	62,244	8,111	15.0%

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

FY23 BUDGET NOTES:
5203 - 5% Fuel Increase

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0149 - AIRPORT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	45,496	44,459	22,230	44,901	49,000	4,542	10.2%
5102	Fringe Benefits	29,423	28,287	30,091	13,886	30,997	33,463	3,372	11.2%
5103	Part-time Wages	12,552	16,800	15,291	7,646	17,104	18,301	3,010	19.7%
5104	Part-time Benefits	1,750	2,333	2,107	1,053	2,027	2,169	62	3.0%
5105	Overtime	4,055	3,428	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	3,752	-	-	-	-	-	0.0%
	Total Salaries and Benefits	93,770	100,356	97,966	48,323	101,047	108,952	10,986	11.2%
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	1,451	1,550	775	1,550	1,550	-	0.0%
5217	Electricity	31,817	24,839	44,119	17,229	35,381	38,919	(5,200)	-11.8%
5218	Water	2,954	1,370	2,805	917	3,540	3,540	735	26.2%
5219	Sewer	4,749	2,072	4,496	1,429	5,743	5,743	1,248	27.8%
5220	Refuse and Disposal	794	398	900	450	900	1,000	100	11.1%
5221	Property Insurance	2,376	3,096	3,063	1,707	4,063	4,469	1,407	45.9%
5223	Liability Insurance	166	153	366	164	515	567	200	54.6%
5231	Tools and Equipment	435	1,378	6,100	5,000	1,000	1,000	(5,100)	-83.6%
5614	Car Allowance	135	185	104	52	104	104	0	0.3%
	Total Maintenance and Operations	103,131	96,098	123,703	80,497	125,470	129,566	5,863	4.7%
Capital Outlay and Transfers									
5990	Transfers To	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total C/O, Transfers & Reserves	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total	207,473	205,274	229,431	136,582	234,279	238,518	16,849	7.3%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	0.0%
5830	Homer Foundation	-	-	-	25,000	25,000	25,000	25,000	0.0%
	Total Maintenance and Operations	-	-	-	94,000	94,000	94,000	94,000	0.0%
Capital Outlay and Transfers									
5990	Transfers To	-	-	-	-	852,290	164,646	164,646	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	852,290	164,646	164,646	0.0%
	Total	-	-	-	94,000	946,290	258,646	258,646	0.0%

FY22/23 BUDGET NOTES:
5990 - Transfer to General Fund Unassigned Fund Balance

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	539,784	566,524	276,141	609,196	669,724	103,200	18.2%
5102	Fringe Benefits	214,047	323,240	328,973	151,457	350,688	381,065	52,092	15.8%
5103	Part-time Wages	158,038	11,052	20,275	10,137	74,687	126,235	105,960	522.6%
5104	Part-time Benefits	20,223	1,516	2,572	1,286	8,846	17,155	14,584	567.1%
5105	Overtime	27,195	38,257	25,964	12,982	34,964	42,964	17,000	65.5%
5107	Part-time Overtime	3,565	-	2,219	1,000	3,701	3,701	1,482	66.8%
5108	Unemployment Benefits	-	1,780	-	-	-	-	-	0.0%
5112	PERS Relief	21,244	44,356	-	-	-	-	-	0.0%
	Total Salaries and Benefits	752,237	959,985	946,527	453,003	1,082,082	1,240,845	294,317	31.1%
Maintenance and Operations									
5201	Office Supplies	2,427	2,605	3,000	1,600	3,500	3,500	500	16.7%
5202	Operating Supplies	28,740	22,933	31,500	16,500	30,500	30,500	(1,000)	-3.2%
5203	Fuel and Lube	10,694	7,755	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	13,000	13,000	8,500	188.9%
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	38,111	59,000	27,000	69,000	58,000	(1,000)	-1.7%
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%
5215	Communications	15,022	22,877	18,000	11,000	25,000	20,000	2,000	11.1%
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%
5228	Books	(22)	518	500	350	700	500	-	0.0%
5231	Tools and Equipment	12,729	19,773	24,000	12,500	26,000	27,000	3,000	12.5%
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%
5235	Membership Dues	884	543	4,600	1,950	3,500	3,500	(1,100)	-23.9%
5236	Transportation	5,768	2,464	4,000	1,700	6,000	6,000	2,000	50.0%
5237	Subsistence	5,313	1,402	4,000	1,700	5,500	5,500	1,500	37.5%
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%
5252	Credit Card Expenses	-	-	-	-	-	-	-	0.0%
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%
5601	Uniform	2,804	3,935	6,700	4,700	7,500	6,500	(200)	-3.0%
5602	Safety Equipment	13,824	20,100	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	280,468	363,418	190,359	399,601	378,599	15,181	4.2%
C/O and Transfers									
5990	Transfers To	-	-	-	-	-	-	-	0.0%
	Total Others	-	-	-	-	-	-	-	0.0%
Total		1,023,289	1,240,453	1,309,945	643,362	1,481,683	1,619,444	309,499	23.6%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	93,863	173,074	219,328	95,867	215,614	239,187	19,859	9.1%	
5102	Fringe Benefits	71,974	113,179	122,440	52,738	123,544	134,977	12,537	10.2%	
5103	Part-time Wages	45,823	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	4,974	-	-	-	-	-	-	0.0%	
5105	Overtime	10,620	20,012	11,070	5,535	14,070	14,070	3,000	27.1%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	1,270	-	-	-	-	-	0.0%	
5112	PERS Relief	6,624	14,840	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	233,878	322,375	352,837	154,140	353,227	388,234	35,396	10.0%	
Maintenance and Operations										
5201	Office Supplies	2,427	2,605	3,000	1,600	3,500	3,500	500	16.7%	
5202	Operating Supplies	2,397	4,431	4,500	2,500	4,500	4,500	-	0.0%	
5203	Fuel and Lube	10,694	7,755	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	31,000	31,000	2,000	6.9%	
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%	
5215	Communications	15,022	22,877	18,000	11,000	25,000	20,000	2,000	11.1%	
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%	
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%	
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%	
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%	
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%	
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%	
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%	
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%	
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%	
5228	Books	(22)	518	500	350	700	500	-	0.0%	
5231	Tools and Equipment	2,796	6,082	8,000	4,000	10,000	10,000	2,000	25.0%	
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%	
5235	Membership Dues	734	453	1,500	700	1,250	1,250	(250)	-16.7%	
5236	Transportation	1,921	1,846	1,500	500	6,000	6,000	4,500	300.0%	
5237	Subsistence	1,879	680	1,500	500	5,500	5,500	4,000	266.7%	
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%	
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%	
5601	Uniform	2,273	2,045	2,000	1,500	5,000	4,000	2,000	100.0%	
5603	Employee Training	4,453	1,948	3,500	1,000	3,500	3,500	-	0.0%	
5604	Public Education	41	-	750	250	750	750	-	0.0%	
5635	Software	587	812	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	153,135	183,828	220,368	109,709	248,351	237,349	16,981	7.7%	
	Total	387,014	506,203	573,205	263,849	601,578	625,583	52,378	9.1%	

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	FY21	FY22	FY23	Difference Between FY23 & 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	168,004	177,716	90,476	198,490	217,429	39,713	22.3%	
5102	Fringe Benefits	70,917	99,370	104,695	49,477	114,141	123,769	19,074	18.2%	
5103	Part-time Wages	56,108	5,526	10,137	5,069	37,344	63,118	52,980	522.6%	
5104	Part-time Benefits	7,625	758	1,286	643	4,423	8,578	7,292	567.1%	
5105	Overtime	8,287	6,592	7,447	3,724	10,447	14,447	7,000	94.0%	
5107	Part-time Overtime	1,782	-	1,109	500	1,850	1,850	741	66.8%	
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%	
5112	PERS Relief	7,311	13,377	-	-	-	-	-	0.0%	
Total Salaries and Benefits		259,076	293,882	302,391	149,888	366,695	429,191	126,800	41.9%	
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	11,000	11,000	11,000	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	88,500	90,500	5,500	6.5%	
Total		332,528	339,188	387,391	201,038	455,195	519,691	132,300	34.15%	

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

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0152 - MEDICAL SERVICES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		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 & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	107,016	198,707	169,481	89,798	195,093	213,108	43,627	25.7%	
5102	Fringe Benefits	71,156	110,691	101,839	49,242	113,003	122,320	20,481	20.1%	
5103	Part-time Wages	56,107	5,526	10,137	5,069	37,344	63,118	52,980	522.6%	
5104	Part-time Benefits	7,624	758	1,286	643	4,423	8,578	7,292	567.1%	
5105	Overtime	8,287	11,654	7,447	3,724	10,447	14,447	7,000	94.0%	
5107	Part-time Overtime	1,782	-	1,109	500	1,850	1,850	741	66.8%	
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%	
5112	PERS Relief	7,309	16,139	-	-	-	-	-	0.0%	
Total Salaries and Benefits		259,283	343,729	291,299	148,975	362,160	423,420	132,121	45.4%	
Maintenance and Operations										
5202	Operating Supplies	18,972	17,314	19,000	10,000	21,000	21,000	2,000	10.5%	
5210	Professional Services	6,498	11,819	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	1,676	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	51,334	58,050	29,500	62,750	50,750	(7,300)	-12.6%	
Total		303,747	395,062	349,349	178,475	424,910	474,170	124,821	35.7%	

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 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	1,480,719	1,623,983	1,699,202	856,580	1,744,016	1,914,037	214,834	12.6%
5102	Fringe Benefits	903,877	893,740	919,171	435,055	961,261	1,043,587	124,416	13.5%
5103	Part-time Wages	22,749	28,978	62,127	14,361	59,877	65,026	2,899	4.7%
5104	Part-time Benefits	2,955	3,492	24,092	1,741	24,985	26,820	2,727	11.3%
5105	Overtime	233,855	207,250	181,513	95,813	290,899	264,844	83,331	45.9%
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	139,928	-	-	-	-	-	0.0%
	Total Salaries and Benefits	2,754,757	2,901,509	2,893,106	1,407,049	3,088,038	3,321,313	428,207	14.8%
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	6,101	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	231,457	240,457	10,500	4.6%
5214	Rents & Leases	12,594	22,360	14,500	7,500	14,800	15,500	1,000	6.9%
5215	Communications	37,588	45,763	37,200	16,900	38,600	43,600	6,400	17.2%
5216	Freight and Postage	2,312	1,777	3,900	1,450	1,550	1,600	(2,300)	-59.0%
5217	Electricity	35,614	48,045	48,022	20,463	54,285	59,713	11,691	24.3%
5218	Water	2,028	2,352	1,886	1,147	2,625	2,625	738	39.1%
5219	Sewer	1,885	2,113	1,747	1,177	2,415	2,415	669	38.3%
5220	Refuse and Disposal	1,165	1,708	2,100	500	1,600	1,600	(500)	-23.8%
5221	Property Insurance	2,017	2,866	2,582	1,439	5,850	6,382	3,800	147.2%
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%
5223	Liability Insurance	44,295	64,949	50,400	42,259	83,546	91,875	41,475	82.3%
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%
5231	Tools and Equipment	29,901	26,243	32,500	15,750	32,500	32,500	-	0.0%
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,491	966	1,250	700	1,250	1,250	-	0.0%
5236	Transportation	2,013	1,883	4,400	1,050	5,150	5,150	750	17.0%
5237	Subsistence	350	665	2,100	850	2,100	2,100	-	0.0%
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%
5244	Snow Removal	2,619	7,400	5,707	2,500	12,000	12,000	6,293	110.3%
5601	Uniform	17,958	19,144	19,000	9,350	20,500	19,500	500	2.6%
5603	Employee Training	38,087	37,458	53,500	24,000	53,000	53,000	(500)	-0.9%
5625	Impound Costs	5,395	4,260	3,500	2,000	5,500	6,000	2,500	71.4%
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	632,960	700,850	353,538	749,172	781,761	80,912	11.5%
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	3,535,404	3,594,890	1,761,522	3,838,143	4,103,074	508,184	14.1%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0160 - POLICE ADMINISTRATION										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & 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	106,048	105,953	52,977	106,463	113,915	7,962	7.5%	
5102	Fringe Benefits	31,625	29,975	30,822	14,157	31,627	33,821	2,999	9.7%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	2,806	2,913	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	8,358	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	143,059	147,294	137,951	68,139	140,210	149,991	12,040	8.7%	
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	6,101	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	45,550	36,000	16,500	38,000	43,000	7,000	19.4%	
5216	Freight and Postage	-	68	400	200	300	350	(50)	-12.5%	
5217	Electricity	19,188	32,735	25,913	10,762	36,008	39,609	13,696	52.9%	
5218	Water	1,035	1,485	881	634	1,559	1,559	678	77.0%	
5219	Sewer	1,000	1,391	847	693	1,460	1,460	613	72.3%	
5220	Refuse and Disposal	863	1,394	1,500	300	1,000	1,000	(500)	-33.3%	
5221	Property Insurance	1,365	2,020	1,745	972	4,794	5,273	3,529	202.2%	
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%	
5223	Liability Insurance	9,828	13,572	8,748	9,605	21,145	23,260	14,511	165.9%	
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%	
5231	Tools and Equipment	16,691	9,896	13,500	9,500	13,500	13,500	-	0.0%	
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%	
5235	Membership Dues	1,152	886	1,000	550	1,000	1,000	-	0.0%	
5236	Transportation	1,486	1,883	2,000	350	2,000	2,000	-	0.0%	
5237	Subsistence	350	665	1,000	350	1,000	1,000	-	0.0%	
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%	
5244	Snow Removal	2,619	7,400	5,707	2,500	12,000	12,000	6,293	110.3%	
5601	Uniform	8,091	12,489	6,000	5,000	7,500	6,500	500	8.3%	
5603	Employee Training	30,566	37,253	39,000	20,000	39,000	39,000	-	0.0%	
5625	Impound Costs	5,395	4,260	3,500	2,000	5,500	6,000	2,500	71.4%	
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	281,664	282,139	157,465	325,561	341,805	59,665	21.1%	
	Total	380,430	428,958	420,091	225,605	465,771	491,796	71,706	17.1%	

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 0161 - DISPATCH									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	337,362	365,324	179,889	369,048	405,407	40,083	11.0%
5102	Fringe Benefits	207,589	198,417	208,947	95,782	220,020	238,466	29,519	14.1%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	33,633	44,186	38,446	19,223	42,446	42,446	4,000	10.4%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	22,810	29,099	-	-	-	-	-	0.0%
Total Salaries and Benefits		590,223	609,064	612,718	294,894	631,515	686,319	73,602	12.0%
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	13,762	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	3,414	3,000	1,250	3,000	3,000	-	0.0%
5603	Employee Training	6,833	205	11,000	2,500	11,000	11,000	-	0.0%
Total Maintenance and Operations		26,571	25,386	39,500	14,550	35,250	35,500	(4,000)	-10.1%
Total		616,794	634,450	652,218	309,444	666,765	721,819	69,602	10.7%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	119,652	117,310	58,655	106,876	117,117	(193)	-0.2%
5102	Fringe Benefits	64,315	62,848	59,903	28,367	57,404	62,313	2,410	4.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	19,852	19,400	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	10,594	-	-	-	-	-	0.0%
Total Salaries and Benefits		205,826	212,494	192,213	94,678	179,281	196,761	4,549	2.4%
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	228,969	221,313	104,478	207,381	224,861	3,549	1.6%

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 & 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	737,827	789,177	389,190	835,934	923,306	134,129	17.0%
5102	Fringe Benefits	415,307	404,755	439,867	204,495	465,719	507,673	67,807	15.4%
5103	Part-time Wages	-	14,175	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	1,704	-	-	-	-	-	0.0%
5105	Overtime	133,008	90,841	96,891	47,839	183,901	154,880	57,988	59.8%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	49,442	63,320	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,244,668	1,312,622	1,325,935	641,524	1,485,554	1,585,859	259,924	19.6%
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	1,314,551	1,333,435	643,024	1,493,054	1,593,359	259,924	19.5%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	323,094	321,439	175,868	325,695	354,292	32,853	10.2%
5102	Fringe Benefits	185,040	197,744	179,632	92,254	186,490	201,314	21,682	12.1%
5103	Part-time Wages	22,749	14,803	62,127	14,361	59,877	65,026	2,899	4.7%
5104	Part-time Benefits	2,955	1,788	24,092	1,741	24,985	26,820	2,727	11.3%
5105	Overtime	44,556	49,910	30,000	20,090	47,431	47,931	17,931	59.8%
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	28,557	-	-	-	-	-	0.0%
Total Salaries and Benefits		570,982	620,035	624,290	307,813	651,478	702,382	78,092	12.5%
Maintenance and Operations									
5201	Office Supplies	1,309	132	2,000	500	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	3,325	2,075	3,500	1,500	3,500	3,500	-	0.0%
5203	Fuel and Lube	1,621	1,271	2,000	950	2,000	2,000	-	0.0%
5206	Food and Staples	18,566	14,380	20,000	9,000	20,000	20,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	1,500	750	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	750	750	750	0.0%
5209	Building & Grounds Maintenance	49	3,875	5,500	1,000	5,000	5,000	(500)	-9.1%
5210	Professional Services	-	2,120	3,500	1,000	2,000	2,000	(1,500)	-42.9%
5216	Freight and Postage	111	172	500	250	250	250	(250)	-50.0%
5217	Electricity	8,415	6,988	12,113	4,879	9,030	9,933	(2,180)	-18.0%
5218	Water	259	371	254	158	278	278	25	9.7%
5219	Sewer	250	348	244	173	270	270	25	10.4%
5223	Liability Insurance	34,311	51,217	41,307	32,484	61,892	68,081	26,774	64.8%
5231	Tools and Equipment	6,291	7,996	8,000	1,500	8,000	8,000	-	0.0%
5236	Transportation	-	-	900	200	900	900	-	0.0%
5237	Subsistence	-	-	500	200	500	500	-	0.0%
5601	Uniform	3,183	1,313	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	95,506	116,819	57,644	122,870	129,963	13,144	11.3%
Total		655,227	715,542	741,109	365,457	774,348	832,345	91,236	12.3%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	200,707	208,707	13,000	6.6%
5215	Communications	206	212	1,200	400	600	600	(600)	-50.0%
5217	Electricity	8,011	8,321	9,996	4,823	9,246	10,171	175	1.7%
5218	Water	734	497	752	355	788	788	36	4.7%
5219	Sewer	635	374	655	311	685	685	30	4.7%
5220	Refuse and Disposal	302	313	600	200	600	600	-	0.0%
5221	Property Insurance	652	846	837	467	1,056	1,109	271	32.4%
5223	Liability Insurance	156	159	345	170	509	534	190	55.0%
	Total Maintenance and Operations	210,787	212,000	225,792	112,579	229,891	238,894	13,102	5.8%
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	212,934	226,726	113,513	230,825	238,894	13,102	5.8%

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 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	808,629	909,298	941,386	461,968	935,741	1,022,153	80,767	8.6%
5102	Fringe Benefits	530,506	538,860	584,036	268,636	595,034	643,294	59,258	10.1%
5103	Part-time Wages	131,530	86,220	139,824	69,912	156,825	162,103	22,278	15.9%
5104	Part-time Benefits	17,644	11,656	17,887	8,943	17,652	18,835	949	5.3%
5105	Overtime	27,716	48,908	39,709	22,376	63,564	46,995	7,285	18.3%
5107	Part-time Overtime	99	522	1,804	1,041	2,554	1,804	-	0.0%
5108	Unemployment Benefits	9,562	7,873	-	-	-	-	-	0.0%
5112	PERS Relief	53,019	73,307	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,578,703	1,676,644	1,724,646	832,876	1,771,370	1,895,183	170,537	9.9%
Maintenance and Operations									
5201	Office Supplies	1,660	2,344	3,950	1,975	4,950	4,950	1,000	25.3%
5202	Operating Supplies	156,612	159,331	177,400	85,200	199,200	199,200	21,800	12.3%
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	163,550	187,600	85,600	83.9%
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	60,316	60,607	21,107	53.4%
5210	Professional Services	106,876	100,128	96,400	82,950	249,500	249,500	153,100	158.8%
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%
5214	Rents & Leases	8,054	13,693	20,200	12,600	41,500	57,000	36,800	182.2%
5215	Communications	8,327	12,059	21,500	5,000	19,320	19,640	(1,860)	-8.7%
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	5,850	5,850	500	9.3%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	1,300	650	2,150	2,150	850	65.4%
5231	Tools and Equipment	27,241	28,676	35,950	17,975	36,450	36,450	500	1.4%
5233	Computer Related Items	1,010	431	1,150	575	5,194	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	8,150	8,150	8,070	10087.5%
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	30,000	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	3,500	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	10,478	10,200	1,000	10.9%
5603	Employee Training	3,989	4,838	9,500	4,750	17,000	18,500	9,000	94.7%
5614	Car Allowance	1,216	1,669	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	989,565	1,164,457	651,501	1,501,542	1,531,026	366,569	31.5%
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	2,669,798	2,892,679	1,487,953	3,276,488	3,426,209	533,531	18.4%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	74,882	84,876	38,042	66,556	74,385	(10,491)	-12.4%
5102	Fringe Benefits	29,848	39,646	45,330	19,769	40,256	44,046	(1,285)	-2.8%
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	5,747	-	-	-	-	-	0.0%
	Total Salaries and Benefits	82,433	120,275	131,266	58,341	107,872	119,490	(11,776)	-9.0%
Maintenance and Operations									
5201	Office Supplies	1,253	2,139	2,200	1,100	3,200	3,200	1,000	45.5%
5202	Operating Supplies	2,823	1,940	3,900	1,950	4,400	4,400	500	12.8%
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	10,000	10,000	5,100	104.1%
5214	Rents & Leases	5,649	6,030	5,200	2,600	6,500	7,000	1,800	34.6%
5215	Communications	8,327	11,835	21,500	5,000	11,040	11,080	(10,420)	-48.5%
5216	Freight and Postage	-	130	1,000	500	1,000	1,000	-	0.0%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	500	250	1,000	1,000	500	100.0%
5231	Tools and Equipment	1,335	472	2,100	1,050	1,100	1,100	(1,000)	-47.6%
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	2,478	2,200	1,000	83.3%
5603	Employee Training	-	357	1,300	650	2,000	2,000	700	53.8%
	Total Maintenance and Operations	49,582	63,653	77,533	29,668	80,498	83,748	6,215	8.0%
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	187,517	212,374	91,585	191,946	203,238	(5,560)	-2.62%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	161,450	157,236	147,818	72,611	148,771	161,879	14,061	9.5%	
5102	Fringe Benefits	103,702	93,739	94,659	43,531	96,454	104,066	9,407	9.9%	
5103	Part-time Wages	4,483	5,368	4,945	2,472	5,592	5,984	1,039	21.0%	
5104	Part-time Benefits	625	749	687	343	665	711	25	3.6%	
5105	Overtime	5,598	8,408	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	12,702	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	286,448	278,292	256,103	122,954	259,476	280,634	24,531	9.6%	
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	20,316	20,607	6,107	42.1%	
5210	Professional Services	5,143	6,165	5,500	6,250	12,500	12,500	7,000	127.3%	
5215	Communications	-	-	-	-	1,560	1,620	1,620	0.0%	
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	30,000	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	3,500	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	5,000	8,000	5,000	166.7%	
	Total Maintenance and Operations	99,450	105,617	140,774	79,693	186,589	172,789	32,014	22.7%	
Total		385,898	383,908	396,877	202,647	446,065	453,423	56,546	14.25%	

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:
5603 - Boiler Certification training

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 & 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	78,374	83,304	41,391	83,375	90,423	7,119	8.5%	
5102	Fringe Benefits	46,509	43,955	48,250	22,515	49,274	53,112	4,863	10.1%	
5103	Part-time Wages	-	-	-	-	5,000	5,000	5,000	0.0%	
5104	Part-time Benefits	-	-	-	-	750	750	750	0.0%	
5105	Overtime	311	1,354	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	6,113	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	129,262	129,796	132,724	64,454	139,568	150,455	17,731	13.4%	
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	82,150	94,200	44,200	88.4%	
5210	Professional Services	2,398	-	6,000	3,000	6,500	6,500	500	8.3%	
5215	Communications	-	-	-	-	3,120	3,240	3,240	0.0%	
5231	Tools and Equipment	2,364	1,971	2,500	1,250	3,000	3,000	500	20.0%	
5603	Employee Training	-	-	-	-	1,500	1,500	1,500	0.0%	
	Total Maintenance and Operations	90,034	95,012	108,500	81,250	146,270	158,440	49,940	46.0%	
	Total	219,296	224,808	241,224	145,704	285,838	308,895	67,671	28.05%	

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 & 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	92,724	99,617	49,460	99,711	108,307	8,690	8.7%	
5102	Fringe Benefits	55,928	52,569	58,137	27,098	59,425	64,107	5,969	10.3%	
5103	Part-time Wages	-	-	-	-	5,000	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	674	1,579	1,693	846	3,693	1,693	-	0.0%	
5107	Part-time Overtime	-	-	-	-	750	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,884	7,229	-	-	-	-	-	0.0%	
Total Salaries and Benefits		154,627	154,100	159,447	77,404	168,578	174,106	14,659	9.2%	
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	224,161	244,700	126,126	256,625	265,082	20,382	8.33%	

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 & 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	107,073	115,930	57,529	116,047	126,190	10,261	8.9%
5102	Fringe Benefits	66,883	68,717	68,025	31,681	69,576	75,101	7,076	10.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	6	-	-	-	-	-	-	0.0%
5105	Overtime	7,798	28,205	18,175	11,646	38,175	23,175	5,000	27.5%
5107	Part-time Overtime	60	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,263	10,333	-	-	-	-	-	0.0%
Total Salaries and Benefits		188,781	214,328	202,130	100,856	223,798	224,466	22,337	11.1%
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	81,400	93,400	41,400	79.6%
5214	Rents & Leases	2,405	7,663	15,000	10,000	35,000	50,000	35,000	233.3%
5231	Tools and Equipment	1,257	2,352	3,750	1,875	3,750	3,750	-	0.0%
Total Maintenance and Operations		87,119	92,832	104,750	67,875	156,150	183,150	78,400	74.8%
Total		275,900	307,160	306,880	168,731	379,948	407,616	100,737	32.83%

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
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FUND 100 - GENERAL FUND									
DEPT 0175 - PARKS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	101,788	87,344	45,028	91,419	100,283	12,939	14.8%
5102	Fringe Benefits	59,519	56,637	54,850	25,953	57,614	62,441	7,591	13.8%
5103	Part-time Wages	121,106	64,932	121,866	60,933	128,219	137,195	15,329	12.6%
5104	Part-time Benefits	16,275	8,780	15,542	7,771	14,742	15,774	232	1.5%
5105	Overtime	303	3,081	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	8,067	-	-	-	-	-	0.0%
	Total Salaries and Benefits	308,217	251,590	281,470	140,758	293,863	317,561	36,091	12.8%
Maintenance and Operations									
5202	Operating Supplies	29,418	27,432	30,000	15,000	40,000	40,000	10,000	33.3%
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	170,000	170,000	132,500	353.3%
5215	Communications	-	224	-	-	1,000	1,000	1,000	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	3,500	3,500	500	16.7%
5227	Advertising	-	-	400	200	400	400	-	0.0%
5231	Tools and Equipment	3,881	3,636	3,500	1,750	4,500	4,500	1,000	28.6%
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	8,150	8,150	8,070	10087.5%
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	337,894	339,023	160,026	89.4%
	Total	451,820	418,548	460,467	243,377	631,758	656,583	196,117	42.59%

Explanation of Line Items:
5202 - Toilet Paper, trash can liners, gloves, cleaning supplies, much misc.
5203 - Natual 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 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	103,482	118,479	58,589	126,000	137,045	18,566	15.7%	
5102	Fringe Benefits	60,949	62,451	72,120	33,330	76,038	82,050	9,930	13.8%	
5103	Part-time Wages	5,941	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	737	-	-	-	-	-	-	0.0%	
5105	Overtime	2,237	2,584	2,194	1,097	2,794	2,838	644	29.3%	
5107	Part-time Overtime	39	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,528	8,074	-	-	-	-	-	0.0%	
Total Salaries and Benefits		160,392	176,591	192,793	93,015	204,832	221,934	29,140	15.1%	
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%	
5215	Communications	-	-	-	-	1,560	1,620	1,620	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	5,000	3,500	-	0.0%	
Total Maintenance and Operations		372,368	354,142	411,700	205,700	429,760	428,720	17,020	4.1%	
Total		532,760	530,733	604,493	298,715	634,592	650,654	46,160	7.64%	

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	FY21	FY22	FY23	Difference Between FY23 & 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	94,935	104,392	48,100	99,259	109,822	5,430	5.2%	
5102	Fringe Benefits	49,291	54,791	62,202	27,588	61,543	66,992	4,790	7.7%	
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	7,274	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	126,028	157,076	166,594	75,688	160,802	176,814	10,220	6.1%	
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	8,500	8,500	5,000	142.9%	
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%	
5215	Communications	-	-	-	-	1,040	1,080	1,080	0.0%	
5231	Tools and Equipment	599	353	800	400	800	800	-	0.0%	
5233	Computer Related Items	1,010	431	1,150	575	5,194	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	25,684	23,530	9,230	64.5%	
	Total	132,523	160,270	180,894	82,838	186,486	200,344	19,450	10.75%	

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	98,805	99,627	51,220	104,603	113,820	14,193	14.2%
5102	Fringe Benefits	57,877	66,354	80,462	37,172	84,854	91,379	10,917	13.6%
5103	Part-time Wages	-	15,920	13,013	6,507	13,013	13,924	911	7.0%
5104	Part-time Benefits	-	2,128	1,658	829	1,496	1,600	(58)	-3.5%
5105	Overtime	10,795	3,622	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	7,769	-	-	-	-	-	0.0%
	Total Salaries and Benefits	142,515	194,597	202,119	99,407	212,579	229,723	27,604	13.7%
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	1,669	1,900	950	1,900	1,900	-	0.0%
	Total Maintenance and Operations	41,605	38,096	42,650	28,825	50,650	50,650	8,000	18.8%
	Total	184,120	232,693	244,769	128,232	263,229	280,373	35,604	14.55%

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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EUND 200									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & 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	47,329	-	-	-	-	-	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	275,285	151,608	106,029	186,056	178,721	27,113	17.9%
Total Water Revenue		2,434,179	2,381,014	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	39,815	-	-	-	-	-	0.0%
Total Non-Operating Revenue		28,828	39,815	-	-	-	-	-	0.0%
Total Sewer Revenue		1,784,823	1,689,743	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	-	-	-	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	315,100	151,608	159,468	186,056	178,721	27,113	17.9%
Total Water & Sewer Revenues		4,219,002	4,070,757	4,108,895	1,947,259	3,776,685	3,768,088	(340,807)	-8.3%
Total Water & Sewer Revenues (W/O PERS Relief)		4,152,073	3,983,613	4,108,895	1,947,259	3,776,685	3,768,088	(340,807)	-8.3%

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

FY23 Budget Notes:
Metered Sales - Match FY22

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
WATER COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	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 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	542,757	575,484	620,652	284,204	562,462	616,890	(3,762)	-0.6%
5102	Fringe Benefits	345,883	337,199	363,966	160,956	354,505	384,043	20,078	5.5%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	34,782	36,825	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	47,329	-	-	-	-	-	0.0%
	Total Salaries and Benefits	964,045	999,753	1,025,637	466,314	959,420	1,043,595	17,958	1.8%
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	134,458	134,550	8,300	6.6%
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	40,850	40,900	7,350	21.9%
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	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5213	Survey and Appraisal	1,100	1,150	1,200	600	1,200	1,200	-	0.0%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5217	Electricity	175,988	201,163	219,077	97,612	190,434	209,477	(9,600)	-4.4%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5226	Testing and Analysis	12,526	16,459	17,000	8,500	17,000	17,000	-	0.0%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	10,417	8,563	8,400	4,200	9,400	9,400	1,000	11.9%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,793	1,331	1,700	850	1,900	1,900	200	11.8%
5603	Employee Training	5,783	1,051	5,200	2,600	5,200	5,200	-	0.0%
5606	Bad Debt Expenses	13,455	(4,741)	12,000	6,000	12,000	12,000	-	0.0%
	Total Maint. and Operations	678,546	642,145	752,643	395,361	731,711	781,296	28,653	3.8%
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	-	-	(303,587)	-100.0%
5990	Transfers To	111,314	99,182	224,204	13,214	265,500	124,780	(99,424)	-44.3%
	Total Others	409,308	401,127	541,998	183,190	323,290	188,515	(353,483)	-65.2%
Total		2,051,899	2,043,025	2,320,278	1,044,865	2,014,420	2,013,406	(306,871)	-13.2%

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 FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	61,972	63,448	68,340	32,105	60,757	67,519	(821)	-1.2%
5102	Fringe Benefits	34,383	33,926	37,714	16,959	35,944	39,239	1,525	4.0%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	310	132	355	178	355	355	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	5,438	5,226	-	-	-	-	-	0.0%
	Total Salaries and Benefits	103,653	103,380	106,409	49,242	97,057	107,113	704	0.7%
Maintenance and Operations									
5201	Office Supplies	(698)	1,027	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	14	174	750	375	750	750	-	0.0%
5208	Equipment Maintenance	-	-	250	125	250	250	-	0.0%
5210	Professional Services	6,349	4,378	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	87	457	900	450	900	900	-	0.0%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,151	730	900	450	1,100	1,100	200	22.2%
5603	Employee Training	1,399	812	1,500	750	1,500	1,500	-	0.0%
5606	Bad Debt Expenses	13,455	(4,741)	12,000	6,000	12,000	12,000	-	0.0%
	Total Maintenance and Operations	92,050	73,463	106,766	63,550	104,969	108,369	1,603	1.5%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	84,252	81,240	206,071	-	247,542	106,804	(99,267)	-48.2%
	<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	91	109	-	-
	Total C/O, Transfers & Reserves	111,314	99,182	224,204	13,214	265,500	124,780	(99,424)	-44.3%
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	-	-	(303,587)	-100.0%
	Total Others	297,994	301,944	317,794	169,976	57,790	63,736	(254,058)	-79.9%
	Total	605,011	577,970	755,173	295,981	525,315	403,997	2,307	0.31%

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 & 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	189,409	187,170	91,005	170,324	187,086	(84)	0.0%
5102	Fringe Benefits	105,633	107,819	109,391	50,153	106,876	115,887	6,496	5.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	17,658	19,678	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	16,038	-	-	-	-	-	0.0%
	Total Salaries and Benefits	301,338	335,213	311,797	149,496	293,515	319,448	7,652	2.5%
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	635,289	664,486	334,913	616,638	666,885	2,398	0.36%

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 FULL-YEAR	FY21 TRUNCATED	FY22 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	6,608	6,700	800	13.6%
5208	Equipment Maintenance	3,627	5,135	4,000	2,000	4,500	4,550	550	13.8%
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	28,608	28,750	1,350	4.9%
	Total	21,194	27,969	27,400	13,700	28,608	28,750	1,350	4.93%

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 & 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	15,441	14,821	7,325	13,635	15,061	240	1.6%
5102	Fringe Benefits	8,868	8,636	9,139	4,211	9,055	9,838	698	7.6%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	165	56	600	300	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	887	1,190	-	-	-	-	-	0.0%
	Total Salaries and Benefits	23,751	25,323	24,561	11,836	23,290	25,499	939	3.8%
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	96,030	98,143	44,223	93,119	101,020	2,877	2.93%

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 & 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	137,695	144,755	67,769	140,597	153,108	8,353	5.8%
5102	Fringe Benefits	77,624	80,964	84,477	37,885	85,124	91,912	7,435	8.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	13,769	13,802	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	11,628	-	-	-	-	-	0.0%
	Total Salaries and Benefits	213,605	244,089	251,202	116,224	247,691	266,990	15,788	6.3%
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	365,178	338,606	164,131	348,073	371,410	32,804	9.69%

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 & 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	4,474	4,414	2,147	4,293	4,855	441	10.0%
5102	Fringe Benefits	2,931	2,869	3,139	1,417	3,232	3,542	402	12.8%
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	344	-	-	-	-	-	0.0%
	Total Salaries and Benefits	6,923	7,687	7,553	3,983	7,526	8,396	843	11.2%
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	11,620	17,353	8,883	17,326	30,196	12,843	74.01%

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 & 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	54,691	79,394	27,000	55,923	61,417	(17,977)	-22.6%
5102	Fringe Benefits	47,581	37,801	47,257	17,733	40,999	44,355	(2,902)	-6.1%
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	4,248	-	-	-	-	-	0.0%
	Total Salaries and Benefits	130,233	97,398	127,736	45,233	98,363	107,260	(20,476)	-16.0%
Maintenance and Operations									
5202	Operating Supplies	87,928	30,031	75,000	37,500	75,000	75,000	-	0.0%
5210	Professional Services	3,750	4,566	5,000	2,500	5,000	5,000	-	0.0%
5231	Tools and Equipment	930	1,593	1,500	750	1,500	1,500	-	0.0%
5602	Safety Equipment	642	601	800	400	800	800	-	0.0%
5603	Employee Training	1,470	-	1,200	600	1,200	1,200	-	0.0%
	Total Maintenance and Operations	94,720	36,792	83,500	41,750	83,500	83,500	-	0.0%
	Total	224,953	134,190	211,236	86,983	181,863	190,760	(20,476)	-9.69%

FY22 Budget Notes
5202 - New meter head install and commercial meter upgrade, carryover from 2020 (held from Covid)

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0407 - WATER HYDRANTS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & 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	110,325	121,758	56,855	116,931	127,843	6,085	5.0%
5102	Fringe Benefits	68,864	65,183	72,848	32,598	73,274	79,271	6,424	8.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	632	2,499	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	8,655	-	-	-	-	-	0.0%
	Total Salaries and Benefits	184,543	186,662	196,380	90,300	191,979	208,888	12,508	6.4%
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	194,778	207,880	96,050	203,479	220,388	12,508	6.02%

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 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	435,882	489,973	504,076	239,560	470,280	515,469	11,393	2.3%
5102	Fringe Benefits	274,623	279,346	293,270	132,650	289,686	313,807	20,537	7.0%
5103	Part-time Wages	10,739	11,003	13,550	6,775	12,842	13,741	191	1.4%
5104	Part-time Benefits	1,290	1,296	1,793	897	1,558	1,667	(126)	-7.0%
5105	Overtime	18,860	29,247	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	39,815	-	-	-	-	-	0.0%
	Total Salaries and Benefits	771,886	855,483	835,944	391,304	797,801	868,119	32,175	3.8%
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	51,960	52,040	1,140	2.2%
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	66,000	66,000	11,000	20.0%
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	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5217	Electricity	260,135	279,496	270,069	125,869	255,627	281,190	11,121	4.1%
5218	Water	640	701	612	387	560	560	(52)	-8.5%
5219	Sewer	532	599	522	345	444	444	(78)	-15.0%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5226	Testing and Analysis	2,012	6,900	6,500	3,250	6,500	6,500	-	0.0%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	4,681	4,397	4,800	2,400	4,800	4,800	-	0.0%
5234	Record and Permits	7,920	7,920	8,075	8,075	9,000	9,000	925	11.5%
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	537,122	636,282	361,038	647,672	634,290	(1,991)	-0.3%
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	-	-	(241,482)	-100.0%
5990	Transfers To	188,071	33,389	59,808	278	302,557	239,253	179,445	300.0%
	Total Others	421,982	276,544	316,391	150,053	316,792	252,273	(64,118)	-20.3%
	Total	1,717,000	1,669,150	1,788,617	902,395	1,762,264	1,754,682	(33,935)	-1.9%

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	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 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	50,713	63,448	68,340	32,105	60,757	67,519	(821)	-1.2%
5102	Fringe Benefits	30,565	33,960	37,714	16,959	35,944	39,239	1,525	4.0%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	114	132	200	100	200	200	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	3,222	4,880	-	-	-	-	-	0.0%
	Total Salaries and Benefits	86,164	103,068	106,254	49,165	96,902	106,958	704	0.7%
Maintenance and Operations									
5201	Office Supplies	395	537	1,100	550	1,100	1,100	-	0.0%
5202	Operating Supplies	-	-	800	400	800	800	-	0.0%
5210	Professional Services	3,133	3,563	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	-	212	700	350	700	700	-	0.0%
5235	Membership Dues	444	300	700	350	700	700	-	0.0%
5236	Transportation	1,193	64	1,000	500	1,000	1,000	-	0.0%
5237	Subsistence	960	833	1,000	500	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,128	17,868	20,000	1,000	20,000	20,000	-	0.0%
5601	Uniform	80	212	350	175	350	350	-	0.0%
5602	Safety Equipment	1,063	2,041	2,300	1,150	2,300	2,300	-	0.0%
5603	Employee Training	7,997	4,348	8,000	4,000	8,000	8,000	-	0.0%
5606	Bad Debt Expenses	6,254	(3,851)	2,500	1,250	2,500	2,500	-	0.0%
	Total Maintenance and Operations	79,556	64,576	91,145	45,319	94,722	98,257	7,112	7.8%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	155,164	14,856	54,594	-	297,484	234,166	179,572	328.9%
	<i>Transfer to Reserves for Energy Project Repay</i>	787	551	-	-	-	-	-	-
	<i>Transfer to Revolving Energy Fund</i>	19,744	12,921	-	-	-	-	-	-
	<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>	7,376	61	214	278	73	88	-	-
	Total C/O, Transfers & Reserves	188,071	33,389	59,808	278	302,557	239,253	179,445	300.0%
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	-	-	(241,482)	-100.0%
	Total Others	233,911	243,156	256,583	149,774	14,236	13,020	(243,564)	-94.9%
	Total	587,702	444,189	513,791	244,536	508,415	457,488	7,815	1.52%

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	FY21	FY22	FY23	Difference Between FY23 & 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	196,512	191,796	94,084	176,798	194,417	2,620	1.4%
5102	Fringe Benefits	112,855	113,387	114,148	52,530	112,629	122,171	8,024	7.0%
5103	Part-time Wages	9,368	11,003	13,550	6,775	12,842	13,741	191	1.4%
5104	Part-time Benefits	1,120	1,296	1,793	897	1,558	1,667	(126)	-7.0%
5105	Overtime	14,889	19,083	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	16,504	-	-	-	-	-	0.0%
	Total Salaries and Benefits	326,922	361,939	335,697	161,286	318,418	346,586	10,889	3.2%
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	66,000	66,000	11,000	20.0%
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	9,000	9,000	925	11.5%
5602	Safety Equipment	256	471	350	175	350	350	-	0.0%
	Total Maintenance and Operations	366,522	390,467	372,276	194,920	383,397	406,716	34,441	9.3%
	Total	693,445	752,406	707,973	356,207	701,815	753,303	45,330	6.4%

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	FY21	FY22	FY23	Difference Between FY23 & 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	6,160	6,240	740	13.5%
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	15,160	15,240	740	5.1%
	Total	9,235	12,997	14,500	7,250	15,160	15,240	740	5.1%

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 AMENDED	FY23 AMENDED	Difference Between FY23 & 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	95,532	101,951	47,000	94,894	103,319	1,368	1.3%
5102	Fringe Benefits	53,534	53,971	57,874	25,751	56,913	61,452	3,578	6.2%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	1,646	3,690	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	7,622	-	-	-	-	-	0.0%
	Total Salaries and Benefits	148,608	160,814	164,825	75,252	156,806	169,771	4,946	3.0%
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	212,502	222,021	101,968	210,079	225,231	3,209	1.4%

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	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	122,410	134,481	141,989	66,370	137,831	150,214	8,225	5.8%
5102	Fringe Benefits	77,669	78,028	83,535	37,409	84,200	90,945	7,411	8.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,212	6,344	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	10,809	-	-	-	-	-	0.0%
	Total Salaries and Benefits	210,191	229,662	229,168	105,601	225,675	244,804	15,636	6.8%
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	247,056	330,332	192,433	326,795	303,421	(26,911)	-8.1%

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	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	AMENDED 7/1/21 - 6/30/22	AMENDED 7/1/22 - 6/30/23	FY23 & 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	90,217	-	-	-	-	-	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	227,184	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
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FUND 400									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & 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	5,128,133	4,841,250	1,998,683	5,105,259	5,251,279	410,029	8.5%

City of Homer
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FUND 400 - PORT & HARBOR ENTERPRISE FUND		HARBOR COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	1,086,109	1,170,091	1,160,765	560,007	1,108,734	1,210,211	49,446	4.3%	
5102	Fringe Benefits	336,891	277,587	686,128	313,046	682,023	737,330	51,203	7.5%	
5103	Part-time Wages	121,206	59,170	125,466	62,733	136,721	146,292	20,826	16.6%	
5104	Part-time Benefits	15,645	7,953	15,638	7,819	15,742	16,844	1,206	7.7%	
5105	Overtime	26,352	29,013	36,685	18,018	37,762	37,766	1,082	2.9%	
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	90,217	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,661,783	1,648,557	2,028,560	963,562	1,984,860	2,152,322	123,762	6.1%	
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	22,668	34,939	34,939	36,686	38,520	3,581	10.3%	
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	33,000	12,500	7,500	150.0%	
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%	
5215	Communications	6,458	7,875	7,000	2,519	8,000	8,000	1,000	14.3%	
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%	
5217	Electricity	533,580	607,698	661,324	315,358	591,546	650,701	(10,623)	-1.6%	
5218	Water	114,405	87,092	97,279	31,935	99,581	99,581	2,301	2.4%	
5219	Sewer	15,704	10,612	14,576	4,697	14,018	14,018	(557)	-3.8%	
5220	Refuse and Disposal	47,446	49,062	63,300	21,500	63,300	63,300	-	0.0%	
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%	
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%	
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%	
5227	Advertising	8,623	3,833	7,000	3,100	7,000	7,000	-	0.0%	
5231	Tools and Equipment	10,486	10,876	15,500	9,355	15,700	15,700	200	1.3%	
5235	Membership Dues	5,909	4,089	5,750	2,616	7,000	7,000	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	2,500	2,500	500	25.0%	
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	1,280,402	1,534,345	690,796	1,562,949	1,616,536	82,190	5.4%	
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	-	-	-	(601,986)	-100.0%	
5990	Transfers To	458,755	708,116	639,846	323,705	1,491,207	1,420,397	780,550	122.0%	
	Total Others	1,079,072	1,318,611	1,278,345	344,325	1,557,450	1,482,422	204,077	16.0%	
	Total	4,037,145	4,247,570	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 & 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	228,856	228,366	114,507	194,039	212,698	(15,669)	-6.9%
5102	Fringe Benefits	63,146	50,795	132,006	61,270	120,321	130,203	(1,803)	-1.4%
5103	Part-time Wages	-	-	2,661	1,331	2,661	2,848	186	7.0%
5104	Part-time Benefits	-	-	332	166	306	328	(4)	-1.2%
5105	Overtime	4,588	2,277	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	17,483	-	-	-	-	-	0.0%
	Total Salaries and Benefits	291,006	299,410	369,210	180,195	323,173	351,921	(17,289)	-4.7%
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	22,668	34,939	34,939	36,686	38,520	3,581	10.3%
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	33,000	12,500	7,500	150.0%
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%
5215	Communications	6,458	7,875	7,000	2,519	8,000	8,000	1,000	14.3%
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%
5227	Advertising	8,010	3,833	6,000	2,600	6,000	6,000	-	0.0%
5231	Tools and Equipment	1,251	550	1,500	750	1,500	1,500	-	0.0%
5235	Membership Dues	2,984	1,504	4,500	2,001	3,500	3,500	(1,000)	-22.2%
5236	Electrical Supplies	2,350	2,902	4,500	1,808	4,500	4,500	-	0.0%
5237	Subsistence	2,263	2,217	3,500	1,932	3,500	3,500	-	0.0%
5238	Printing and Binding	865	713	4,500	1,000	3,000	3,000	(1,500)	-33.3%
5248	Lobbying	-	-	-	-	22,000	22,000	22,000	0.0%
5252	Credit Card Expenses	77,968	76,472	70,000	20,000	85,000	85,000	15,000	21.4%
5603	Employee Training	100	50	1,000	500	1,000	1,000	-	0.0%
5606	Bad Debt Expenses	16,187	9,709	30,000	7,000	30,000	30,000	-	0.0%
5635	Software	-	-	-	-	4,000	4,000	4,000	0.0%
	Total Maintenance and Operations	264,445	236,524	306,117	131,424	388,167	381,599	75,482	24.7%
Capital Outlay and Transfers									
	Transfer to Reserves	-	286,611	225,912	-	1,086,204	1,023,675	797,763	353.1%
	Transfer to Reserves for Energy Project Repay	520	-	-	-	-	-	-	-
	Transfer to Revolving Energy Fund	3,291	4,303	1,341	1,341	1,341	-	-	-
	Transfer to Bond Fund	300,000	300,000	300,000	225,000	300,000	300,000	-	-
	Transfer to Health Insurance Fund	17,826	147	517	673	176	212	-	-
5990	Total C/O, Transfers & Reserves	321,638	591,061	527,769	227,013	1,387,721	1,323,886	796,117	150.8%
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	-	-	-	(601,986)	-100.0%
	Total Others	620,317	610,495	638,499	20,620	66,243	62,025	(576,474)	-90.3%
	Total	1,497,406	1,737,490	1,841,595	559,253	2,165,303	2,119,432	58,193	3.16%

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

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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 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	382,877	415,486	414,215	200,876	410,849	447,470	33,255	8.0%
5102	Fringe Benefits	119,266	98,516	243,937	111,756	249,505	269,477	25,540	10.5%
5103	Part-time Wages	70,611	36,095	74,250	37,125	83,733	89,594	15,344	20.7%
5104	Part-time Benefits	8,690	4,525	9,255	4,627	9,641	10,316	1,061	11.5%
5105	Overtime	13,155	16,502	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	32,178	-	-	-	-	-	0.0%
	Total Salaries and Benefits	622,986	611,834	761,129	363,605	773,200	836,328	75,200	9.9%
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	1,252,870	1,469,872	747,809	1,424,617	1,523,473	56,614	3.85%

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

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0602 - PIONEER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & 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	45,053	44,822	21,904	28,183	30,629	(14,193)	-31.7%
5102	Fringe Benefits	7,782	10,220	25,798	11,899	16,765	18,089	(7,709)	-29.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	797	1,602	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	3,477	-	-	-	-	-	0.0%
	Total Salaries and Benefits	36,524	60,353	71,697	34,354	46,025	49,799	(21,897)	-30.5%
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	90,749	105,364	50,167	81,451	87,309	(18,056)	-17.14%

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	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	210,048	203,183	186,949	92,130	215,132	236,125	49,176	26.3%
5102	Fringe Benefits	71,472	52,598	119,737	55,405	137,834	149,502	29,765	24.9%
5103	Part-time Wages	17,695	14,041	15,823	7,912	15,823	16,931	1,108	7.0%
5104	Part-time Benefits	2,907	2,288	1,972	986	1,822	1,949	(23)	-1.2%
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	15,422	-	-	-	-	-	0.0%
	Total Salaries and Benefits	322,925	293,877	334,361	161,373	380,491	414,387	80,026	23.9%
Maintenance and Operations									
5201	Office Supplies	253	410	500	250	500	500	-	0.0%
5202	Operating Supplies	3,235	2,929	3,000	1,485	3,000	3,000	-	0.0%
5203	Fuel and Lube	3,731	4,533	3,000	1,529	3,000	3,000	-	0.0%
5204	Chemicals	1,652	163	3,000	1,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	133	-	-	-	-	-	0.0%
5208	Equipment Maintenance	21,928	26,021	37,000	14,327	37,000	37,000	-	0.0%
5209	Building & Grounds Maintenance	11,958	12,666	13,000	7,500	13,000	13,000	-	0.0%
5210	Professional Services	5,089	7,467	5,000	4,732	3,000	3,000	(2,000)	-40.0%
5217	Electricity	171,754	163,945	193,536	65,239	172,295	189,524	(4,012)	-2.1%
5218	Water	23,655	15,166	22,811	6,523	16,926	16,926	(5,885)	-25.8%
5219	Sewer	3,196	542	1,028	236	1,347	1,347	319	31.0%
5231	Tools and Equipment	1,637	1,353	1,500	1,000	1,500	1,500	-	0.0%
5235	Membership Dues	325	360	-	-	-	-	-	0.0%
5250	Camera Area Network	-	550	4,000	2,000	4,000	4,000	-	0.0%
5601	Uniform	-	76	-	-	3,000	3,000	3,000	0.0%
5602	Safety Equipment	609	1,013	1,000	548	1,000	1,000	-	0.0%
5603	Employee Training	98	488	1,000	200	1,000	1,000	-	0.0%
	Total Maintenance and Operations	249,120	237,813	289,375	106,569	263,568	280,797	(8,578)	-3.0%
	Total	572,045	531,691	623,737	267,942	644,058	695,185	71,448	11.45%

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 & 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	45,053	44,822	21,904	32,896	35,672	(9,150)	-20.4%
5102	Fringe Benefits	8,842	10,220	25,798	11,899	19,260	20,757	(5,040)	-19.5%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	905	1,602	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	3,477	-	-	-	-	-	0.0%
	Total Salaries and Benefits	42,490	60,353	71,880	34,415	53,416	57,689	(14,191)	-19.7%
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	2,500	2,500	500	25.0%
	Total Maintenance and Operations	33,638	18,034	32,241	17,373	34,409	35,418	3,177	9.9%
	Total	76,128	78,387	104,121	51,788	87,824	93,107	(11,013)	-10.58%

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	FY21	FY22	FY23	Difference Between FY23 & 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	FY21	FY22	FY23	Difference Between FY23 & 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	-	-	2,500	2,500	2,500	0.0%
	Total Maintenance and Operations	21,533	19,027	28,034	10,170	30,333	30,333	2,299	8.2%
	Total	21,533	19,027	28,034	10,170	30,333	30,333	2,299	8.20%

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 & 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	165,185	171,996	77,023	160,231	174,303	2,306	1.3%
5102	Fringe Benefits	47,421	39,516	99,011	43,244	97,552	105,286	6,276	6.3%
5103	Part-time Wages	15,264	-	16,933	8,467	15,823	16,931	(3)	0.0%
5104	Part-time Benefits	1,878	-	2,111	1,055	1,822	1,949	(161)	-7.6%
5105	Overtime	681	2,713	1,923	1,107	3,000	3,000	1,077	56.0%
5107	Part-time Overtime	3	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	2,556	-	-	-	-	-	0.0%
5112	PERS Relief	10,275	12,906	-	-	-	-	-	0.0%
Total Salaries and Benefits		236,916	222,877	291,974	130,896	278,428	301,469	9,495	3.3%
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	360,062	440,601	195,282	446,653	471,464	30,863	7.00%

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 FY23 & 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	20,882	21,796	9,698	20,098	21,863	67	0.3%
5102	Fringe Benefits	5,945	4,956	12,480	5,430	12,226	13,195	715	5.7%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	2,116	(0)	0.0%
5104	Part-time Benefits	228	-	264	132	228	244	(20)	-7.6%
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	1,633	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,928	27,823	36,895	16,465	34,768	37,657	761	2.1%
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	27,986	42,895	19,715	40,768	43,657	761	1.77%

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 & 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	20,882	21,796	9,698	20,098	21,863	67	0.3%
5102	Fringe Benefits	5,945	4,956	12,480	5,430	12,226	13,195	715	5.7%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	2,116	(0)	0.0%
5104	Part-time Benefits	228	-	264	132	228	244	(20)	-7.6%
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	1,633	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,927	27,823	36,895	16,465	34,768	37,657	761	2.1%
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	32,951	53,395	24,715	51,268	54,157	761	1.43%

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	FY21	FY22	FY23	Difference Between FY23 & 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	25,510	26,001	12,265	27,208	29,589	3,588	13.8%
5102	Fringe Benefits	7,071	5,809	14,882	6,713	16,334	17,626	2,743	18.4%
5103	Part-time Wages	13,934	9,035	11,564	5,782	14,725	15,756	4,192	36.2%
5104	Part-time Benefits	1,715	1,140	1,441	721	1,695	1,814	373	25.9%
5105	Overtime	439	689	629	315	629	629	-	0.0%
5107	Part-time Overtime	14	15	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,571	2,010	-	-	-	-	-	0.0%
	Total Salaries and Benefits	49,081	44,208	54,518	25,795	60,592	65,414	10,896	20.0%
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	34,201	29,186	(12,553)	-30.1%
	Total C/O, Transfers & Reserves	38,301	46,717	41,739	26,354	34,201	29,186	(12,553)	-30.1%
	Total	106,589	109,838	126,335	66,668	126,483	126,663	12,882	10.20%

FY22 Budget Notes