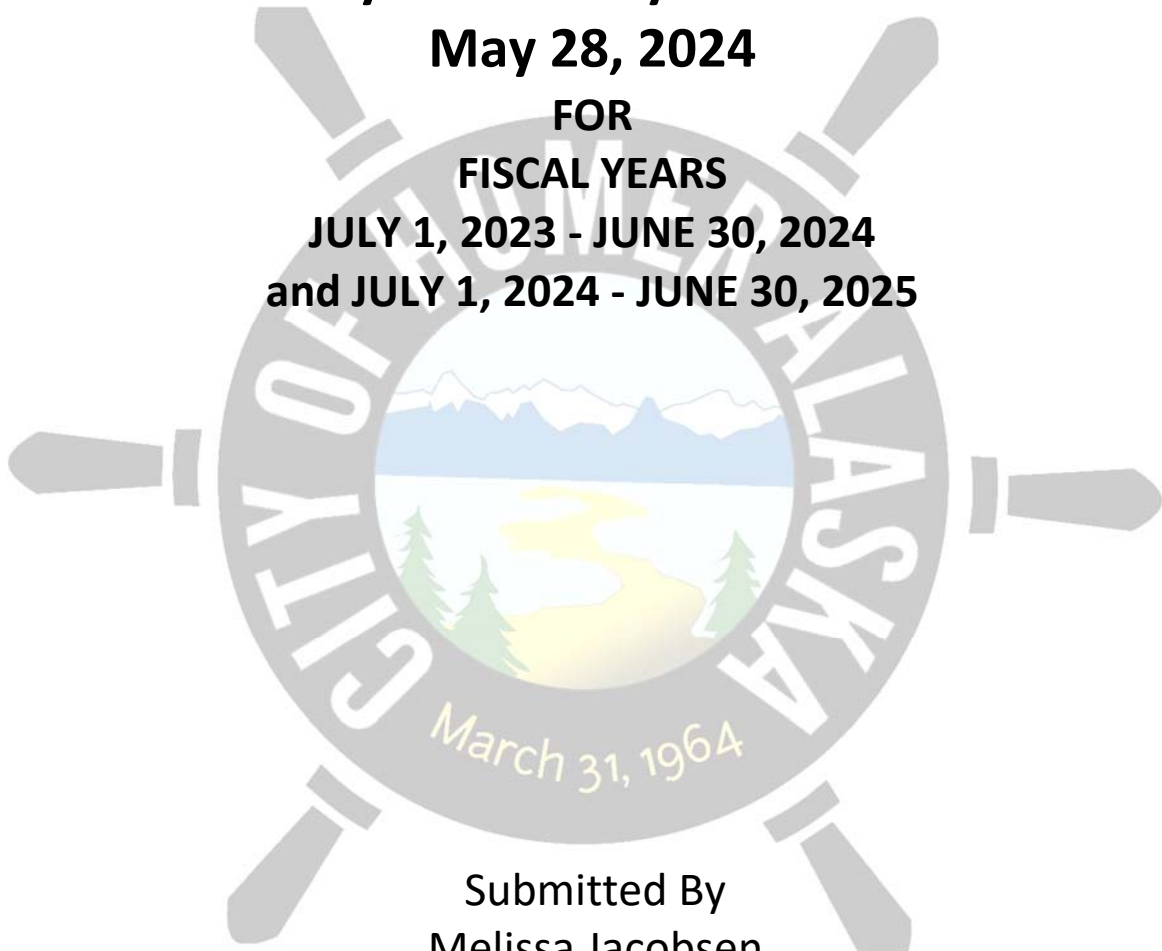


CITY OF HOMER

**AMENDED BIENNIAL
OPERATING BUDGET
By Homer City Council
May 28, 2024**

**FOR
FISCAL YEARS
JULY 1, 2023 - JUNE 30, 2024
and JULY 1, 2024 - JUNE 30, 2025**



**Submitted By
Melissa Jacobsen
City Manager**

Prepared By Finance Department

City of Homer
FY24/25 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0005	PROPERTY TAXES:							
4101	Real Prop Tax	105,553	3,496,052	3,516,902	3,777,205	3,880,104	363,202	10.3%
4102	Per Prop Tax	8,950	242,101	231,940	229,406	236,982	5,042	2.2%
4103	Motr Vehicle Tx	17,333	47,004	46,978	45,721	45,581	(1,397)	-3.0%
4104	Prior Years Taxes	(4,793)	40,807	76,629	49,662	48,363	(28,266)	-36.9%
4105	Pen/Int Prop Tx	4,767	11,069	4,942	7,091	8,642	3,700	74.9%
4107	Oil Tax	-	-	6,506	6,000	6,000	(506)	-7.8%
	Total Property Taxes	131,810	3,837,033	3,883,898	4,115,085	4,225,672	341,773	8.8%
0010	SALES & USE TAXES:							
4201	Sales Tax	3,343,707	7,348,772	8,699,824	8,451,088	8,789,131	89,307	1.0%
4206	Remote Sales Tax	-	358,088	207,225	435,000	455,000	247,775	119.6%
4202	Cooperative Tax	-	23,877	24,458	24,161	23,901	(558)	-2.3%
4203	Liquor License	25,750	21,550	26,883	25,033	23,667	(3,217)	-12.0%
4205	Sales Tax Comm	950	5,000	4,000	4,000	4,333	333	8.3%
	Total Sales and Use Taxes	3,370,407	7,757,288	8,962,391	8,939,282	9,296,032	333,641	3.7%
0015	PERMITS & LICENSES:							
4301	Driveway Permit	1,131	2,475	2,089	2,204	2,196	107	5.1%
4302	Sign Permits	200	150	161	150	117	(44)	-27.6%
4303	Building Permit	11,650	20,945	17,018	15,767	16,800	(217)	-1.3%
4304	Peddler Permits	1,045	2,384	2,336	3,067	2,693	357	15.3%
4308	Zoning Fees	4,605	8,050	14,075	14,558	12,442	(1,633)	-11.6%
4309	Row Permit	3,240	2,730	3,725	3,135	3,075	(650)	-17.4%
4310	Marijuana Licenses	500	1,200	1,456	1,333	1,133	(322)	-22.1%
4314	Taxi/chauffeurs/safety Inspec	1,010	2,660	3,402	3,583	3,268	(134)	-4.0%
	Total Permits and Licenses	23,381	40,594	44,261	43,797	41,723	(2,538)	-5.7%
0020	FINES & FORFEITURES:							
4401	Fines/Forfeit	1,051	3,521	9,255	10,303	8,381	(874)	-9.4%
4402	Non Moving Fine	2,835	17,725	8,138	-	-	(8,138)	-100.0%
	Total Fines and Forfeitures	3,886	21,246	17,393	10,303	8,381	(9,012)	-51.8%
0025	USE OF MONEY:							
4801	Interest Income	418	(196,256)	153,499	-	-	(153,499)	-100.0%
4802	Penalty/Interest	-	-	-	-	-	-	0.0%
	Total Use of Money	418	(196,256)	153,499	-	-	(153,499)	-100.0%
0030	REVENUES-OTHER AGENCIES:							
4503	Prisoner Care	220,033	440,066	440,066	619,938	619,938	179,872	40.9%
4504	Borough 911	-	52,800	52,800	52,800	52,800	-	0.0%
4505	Police Sp Serv	18,000	45,000	36,000	39,600	39,600	3,600	10.0%
4507	Library Grt Ak	-	-	-	-	-	-	0.0%
4508	Library Grant	-	-	-	-	-	-	0.0%
4509	Assistant Fire Chief	-	-	-	-	-	-	0.0%
4510	Library E-Rate Discount	3,311	18,212	-	-	-	-	0.0%
4511	Pioneer Av Maint	-	34,000	34,000	34,000	34,000	-	0.0%
4514	Other Grants	-	-	-	-	-	-	0.0%
4527	PERS Revenue ***	224,297	437,745	-	-	-	-	0.0%
4909	Restitution	-	-	-	-	-	-	0.0%
	Total Intergovernmental	465,641	1,027,823	562,866	746,338	746,338	183,472	32.6%
0035	CHARGES FOR SERVICES:							
4311	Library Cards	-	-	-	-	-	-	0.0%
4315	Project Administration Fee	-	1,298	-	-	-	-	0.0%
4316	Lid Application Fee	200	100	-	-	-	-	0.0%
4317	Lid Yearly Bill	(297)	16,477	17,669	21,896	19,649	1,980	11.2%
4516	Pw Equip & Serv	(3,616)	-	1,907	-	-	(1,907)	-100.0%
4599	Pioneer Beautification	-	-	108	-	-	(108)	-100.0%
4601	Ambulance Fees	1,424	357,367	165,082	187,094	258,981	93,899	56.9%
4602	Fire Contr Kesa	-	-	-	-	-	-	0.0%
4603	Fire Contract - Kachemak City	48,796	103,028	90,100	112,513	112,513	22,413	24.9%
4604	HVF Class Fees	-	-	-	-	-	-	0.0%
4607	Other Services	3,704	12,376	20,768	24,671	17,465	(3,302)	-15.9%

City of Homer
FY24/25 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Camping	29,453	150,219	170,294	-	-	(170,294)	-100.0%
4609	Animal Care Fee	5,728	16,862	14,527	-	-	(14,527)	-100.0%
4610	Plans & Specs	-	5	-	-	-	-	0.0%
4611	City Clerk Fees	2,017	3,001	2,725	2,315	2,314	(412)	-15.1%
4612	Publication Fee	-	-	-	-	-	-	0.0%
4613	Cemetery Plots	400	15,200	4,933	6,133	9,000	4,067	82.4%
4614	Community Recreation Fees	3,772	12,895	27,191	31,942	23,686	(3,505)	-12.9%
4650	Rents & Leases	-	205	2,483	8,601	205	(2,278)	-91.7%
4655	Pavillion Rental	200	2,400	1,206	1,725	1,950	744	61.8%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	Total Charges for Services	91,780	691,433	518,992	396,890	445,762	(73,230)	-14.1%
0040	OTHER REVENUE:							
4901	Surplus Prop	43,224	3,740	-	-	-	-	0.0%
4902	Other Revenue	33,746	119,446	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	Total Other Revenues	76,970	123,185	-	-	-	-	0.0%
0045	AIRPORT TERMINAL REVENUES:							
4655	Airline Leases	59,969	128,145	126,258	125,605	130,997	4,739	3.8%
4656	Concessions	-	894	11,717	14,076	6,069	(5,648)	-48.2%
4657	Car Rental	19,701	52,584	38,478	36,981	42,706	4,228	11.0%
4658	Parking Fees	6,289	34,071	18,189	21,787	22,634	4,444	24.4%
4660	Advertising	-	5,467	-	-	-	-	0.0%
	Total Airport	85,959	221,161	194,643	198,448	202,406	7,763	4.0%
	Total Before Operating Transfers	4,250,253	13,523,507	14,337,944	14,450,142	14,966,315	628,371	4.4%
0099	OPERATING TRANSFERS:							
4981	G/F Admin Water	162,101	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	141,533	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART -TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtnc	-	846,091	907,807	1,275,378	1,279,890	372,083	41.0%
4992	Other Transfer	11,550	10,000	-	10,000	10,000	10,000	0.0%
4990	Draw on Fund Balance - Fire Positions	1,805	-	-	226,319	92,061	92,061	0.0%
4990	Draw on Fund Balance - Finance Position*	-	-	-	148,915	-	-	0.0%
4990	Draw on Fund Balance - Balance Budget	-	-	-	68,377	-	-	0.0%
4990	Draw on Fund Balance - Budget Amendments	-	-	-	71,027	186,131	186,131	0.0%
	Total Operating Transfers	316,989	856,091	907,807	1,800,015	1,568,082	660,275	72.7%
	Grand Total	4,567,242	14,379,599	15,245,750	16,250,157	16,534,397	1,288,647	8.5%
	Grand Total (Adj) ***	4,342,945	13,941,854	15,245,750	16,250,157	16,534,397	1,288,647	8.5%

*Finance Position to remain vacant in FY24 and draw will not take place unless position is occupied

City of Homer
FY24/25 Operating Budget

FUND	100 - GENERAL FUND							
TOTAL	COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	2,420,778	4,929,941	6,050,302	6,200,982	6,670,229	619,927	10.2%
5102	Fringe Benefits	1,345,337	3,064,200	3,385,903	3,456,828	3,389,273	3,370	0.1%
5103	Part-time Wages	155,080	319,196	505,228	493,741	394,357	(110,871)	-21.9%
5104	Part-time Benefits	37,992	90,106	135,062	182,962	136,608	1,547	1.1%
5105	Overtime	240,854	576,161	393,132	402,326	400,093	6,961	1.8%
5107	Part-time Overtime	2,466	13,658	15,989	18,151	11,151	(4,838)	-30.3%
5108	Unemployment Benefits	9,924	8,377	-	-	-	-	0.0%
5112	PERS Relief	224,297	437,745	-	-	-	-	0.0%
	Total Salaries and Benefits	4,436,729	9,439,384	10,485,615	10,754,990	11,001,711	516,096	4.9%
	Maintenance and Operations							
5201	Office Supplies	14,346	33,489	45,700	58,950	47,950	2,250	4.9%
5202	Operating Supplies	78,188	202,331	260,270	374,570	374,330	114,060	43.8%
5203	Fuel and Lube	122,907	271,689	264,800	252,300	252,300	(12,500)	-4.7%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	10,113	40,484	33,700	49,400	44,200	10,500	31.2%
5207	Vehicle and Boat Maintenance	104,493	260,234	274,200	295,000	295,500	21,300	7.8%
5208	Equipment Maintenance	5,950	29,309	36,125	51,125	55,125	19,000	52.6%
5209	Building & Grounds Maintenance	40,494	75,949	100,357	102,757	103,757	3,400	3.4%
5210	Professional Services	719,694	651,473	784,357	985,050	994,050	209,693	26.7%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5213	Survey and Appraisal	1,232	(2)	5,000	13,000	13,000	8,000	160.0%
5214	Rents & Leases	62,648	129,870	158,373	195,223	196,658	38,285	24.2%
5215	Communications	78,049	235,079	183,605	197,190	218,190	34,585	18.8%
5216	Freight and Postage	15,924	21,764	24,100	14,800	14,700	(9,400)	-39.0%
5217	Electricity	152,694	256,174	294,911	281,792	309,971	15,060	5.1%
5218	Water	6,879	19,790	28,939	21,769	24,126	(4,813)	-16.6%
5219	Sewer	9,100	27,280	35,574	30,008	33,457	(2,117)	-6.0%
5220	Refuse and Disposal	4,215	7,951	10,300	10,300	10,300	-	0.0%
5221	Property Insurance	14,383	38,337	41,885	61,074	78,816	36,932	88.2%
5222	Auto Insurance	18,307	41,241	43,333	46,124	47,749	4,417	10.2%
5223	Liability Insurance	48,549	100,044	120,809	122,047	198,870	78,061	64.6%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5227	Advertising	9,104	28,640	41,300	43,900	43,900	2,600	6.3%
5228	Books	20,981	47,923	48,650	45,750	44,750	(3,900)	-8.0%
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	63,413	112,646	113,250	139,945	141,445	28,195	24.9%
5233	Computer Related Items	10,878	59,786	49,200	66,200	68,200	19,000	38.6%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	5,737	19,978	24,230	28,470	27,170	2,940	12.1%
5236	Transportation	2,918	38,002	52,800	-	-	(52,800)	-100.0%
5237	Subsistence	1,468	20,896	28,100	-	-	(28,100)	-100.0%
5238	Printing and Binding	970	3,138	13,700	13,550	13,850	150	1.1%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	32,710	55,725	29,700	29,700	29,700	-	0.0%
5248	Lobbying	10,500	21,000	21,000	52,000	63,000	42,000	200.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	489	2,140	9,750	2,350	2,350	(7,400)	-75.9%
5280	Volunteer Incentives	9,864	23,918	39,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between FY25 & FY23 Budget	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	15,735	40,422	37,400	67,900	67,900	30,500	81.6%
5602	Safety Equipment	10,767	29,619	31,200	37,950	39,950	8,750	28.0%
5603	Employee Training	34,026	98,952	157,750	320,750	309,510	151,760	96.2%
5604	Public Education	1,100	2,087	3,050	2,750	4,750	1,700	55.7%
5605	Sister Cities	-	-	-	4,000	-	-	0.0%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	4,005	7,928	7,942	9,842	9,842	1,900	23.9%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	6,660	34,892	45,890	69,500	70,500	24,610	53.6%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5639	Subscription Databases	-	-	-	10,000	23,500	23,500	0.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5804	Homer Chamber of Commerce	-	-	-	75,000	75,000	75,000	0.0%
5815	Parks & Recreation Board	-	325	1,500	1,500	1,500	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	2,062,792	4,028,845	4,370,300	5,160,442	5,337,558	967,258	22.1%
	Transfers							
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
5990	Transfers To	79,860	144,742	267,206	113,366	16,752	(250,454)	-93.7%
	Total Transfers	138,082	280,868	389,835	334,726	195,127	(194,707)	-49.9%
	Total	6,637,603	13,749,097	15,245,750	16,250,157	16,534,397	1,288,647	8.5%

City of Homer
FY24/25 Operating Budget

FUND ADMIN	100 - GENERAL FUND COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	666,980	1,420,192	1,841,796	1,883,113	1,956,512	114,716	6.2%
5102	Fringe Benefits	332,188	777,258	983,725	991,159	942,864	(40,861)	-4.2%
5103	Part-time Wages	39,370	89,128	133,563	273,596	242,544	108,981	81.6%
5104	Part-time Benefits	24,400	62,654	70,082	137,060	101,342	31,259	44.6%
5105	Overtime	8,506	18,883	21,875	27,243	23,849	1,974	9.0%
5107	Part-time Overtime	50	1,501	1,700	1,200	1,200	(500)	-29.4%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	57,763	115,583	-	-	-	-	0.0%
Total Salaries and Benefits		1,129,257	2,485,199	3,052,740	3,313,371	3,268,309	215,569	7.1%
Maintenance and Operations								
5201	Office Supplies	6,066	12,505	18,000	20,250	20,250	2,250	12.5%
5202	Operating Supplies	787	3,457	3,270	3,770	3,770	500	15.3%
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%
5206	Food and Staples	8	6,406	5,700	13,400	14,900	9,200	161.4%
5208	Equipment Maintenance	37	1,531	6,775	6,775	6,775	-	0.0%
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	66,143	109,154	144,100	159,000	164,800	20,700	14.4%
5213	Survey and Appraisal	-	-	2,000	10,000	10,000	8,000	400.0%
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%
5215	Communications	35,089	106,660	80,500	89,200	89,200	8,700	10.8%
5216	Freight and Postage	791	3,025	5,200	6,850	6,350	1,150	22.1%
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%
5221	Property Insurance	4,206	9,305	10,236	16,541	21,940	11,705	114.4%
5223	Liability Insurance	2,111	4,122	7,066	6,023	22,768	15,702	222.2%
5227	Advertising	8,279	23,995	34,650	35,650	35,650	1,000	2.9%
5228	Books	20,981	47,223	48,150	45,750	44,750	(3,400)	-7.1%
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	4,613	13,054	13,800	19,700	20,200	6,400	46.4%
5233	Computer Related Items	9,876	36,680	34,700	51,700	53,700	19,000	54.8%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,256	6,942	9,310	13,150	11,850	2,540	27.3%
5236	Transportation	1,305	14,767	22,750	-	-	(22,750)	-100.0%
5237	Subsistence	365	9,432	11,000	-	-	(11,000)	-100.0%
5238	Printing and Binding	59	2,119	11,950	11,800	12,100	150	1.3%
5240	Political Activities	-	-	-	-	-	-	0.0%
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%
5252	Credit Card Expenses	273	507	1,600	1,600	1,600	-	0.0%
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	6,552	21,028	33,750	114,000	103,500	69,750	206.7%
5604	Public Education	576	-	800	-	2,000	1,200	150.0%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	2,911	5,785	5,938	5,938	5,938	-	0.0%
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	6,660	32,496	45,690	69,300	70,300	24,610	53.9%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5639	Subscription Databases	-	-	-	10,000	23,500	23,500	0.0%
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%
	Community Outreach	-	-	-	-	2,000	2,000	0.0%
Total Maintenance and Operations		253,454	606,287	705,641	960,893	1,001,612	295,970	41.9%
Transfers								
5990	Transfers To	6,264	6,264	-	-	-	-	0.0%
Total Transfers		6,264	6,264	-	-	-	-	0.0%
Total		1,388,976	3,097,751	3,758,382	4,274,265	4,269,921	511,539	13.6%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0101 - CITY CLERK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	105,470	225,224	241,719	262,680	275,525	33,806	14.0%
5102	Fringe Benefits	54,069	125,395	131,471	137,348	130,936	(535)	-0.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,654	10,772	13,000	13,000	13,105	105	0.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,230	20,005	-	-	-	-	0.0%
Total Salaries and Benefits		175,424	381,396	386,191	413,028	419,567	33,376	8.6%
Maintenance and Operations								
5201	Office Supplies	920	1,365	3,000	3,000	3,000	-	0.0%
5206	Food and Staples	8	98	50	150	150	100	200.0%
5208	Equipment Maintenance	-	699	1,500	1,500	1,500	-	0.0%
5210	Professional Services	5,770	19,647	17,000	17,000	17,000	-	0.0%
5215	Communications	601	2,204	1,600	1,600	1,600	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5223	Liability Insurance	277	531	927	672	2,581	1,654	178.3%
5227	Advertising	3,778	9,252	12,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	472	4,782	1,200	1,200	1,200	-	0.0%
5233	Computer Related Items	1,462	-	1,000	1,000	1,000	-	0.0%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	84	843	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	2,590	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	3,814	3,500	-	-	(3,500)	-100.0%
5238	Printing and Binding	59	-	-	-	-	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5603	Employee Training	675	3,665	5,000	15,500	15,500	10,500	210.0%
5635	Software	-	948	-	-	-	-	0.0%
Total Maintenance and Operations		14,177	50,898	53,277	55,622	57,531	4,254	8.0%
Total		189,601	432,294	439,468	468,650	477,098	37,630	8.6%

FY24/25 Budget Notes:

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0102 - CITY ELECTIONS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	175	1,919	1,000	1,000	(919)	-47.9%
5104	Part-time Benefits	-	1	156	159	165	9	6.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	1,501	1,700	1,200	1,200	(500)	-29.4%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	1,677	3,775	2,359	2,365	(1,410)	-37.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	50	300	300	300	-	0.0%
5206	Food and Staples	-	42	250	250	250	-	0.0%
5208	Equipment Maintenance	-	600	1,175	1,175	1,175	-	0.0%
5210	Professional Services	-	-	-	5,000	5,000	5,000	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	697	750	750	750	-	0.0%
5238	Printing and Binding	-	2,119	6,700	6,700	6,700	-	0.0%
Total Maintenance and Operations		-	3,508	9,175	14,175	14,175	5,000	54.5%
Total		-	5,185	12,950	16,534	16,540	3,590	27.7%

FY24/25 Budget Notes:

5103 - pay election workers in the event of a special election and all canvass board members
5210 - reimburse KPB for Homer's portion of regular Election Board Payroll through KPB MOA

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0110 - CITY MANAGER								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	110,695	283,762	497,053	368,039	272,613	(224,440)	-45.2%
5102	Fringe Benefits	51,433	139,263	244,170	178,808	122,401	(121,769)	-49.9%
5103	Part-time Wages	-	279	-	91,857	74,464	74,464	0.0%
5104	Part-time Benefits	-	22	-	23,608	20,657	20,657	0.0%
5105	Overtime	(714)	621	375	892	892	517	137.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,263	22,600	-	-	-	-	0.0%
Total Salaries and Benefits		170,678	446,547	741,598	663,204	491,027	(250,571)	-33.8%
Maintenance and Operations								
5201	Office Supplies	2,120	1,646	1,200	1,200	1,200	-	0.0%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5206	Food and Staples	-	6,235	5,000	10,000	11,500	6,500	130.0%
5208	Equipment Maintenance	37	-	100	100	100	-	0.0%
5210	Professional Services	51,000	57,207	61,000	30,000	39,000	(22,000)	-36.1%
5215	Communications	960	2,140	2,500	8,000	8,000	5,500	220.0%
5216	Freight and Postage	293	38	1,000	1,000	500	(500)	-50.0%
5223	Liability Insurance	339	705	1,144	1,308	4,199	3,055	267.1%
5227	Advertising	1,000	8,025	12,000	12,000	12,000	-	0.0%
5228	Books	-	70	-	-	-	-	0.0%
5229	Periodicals	-	-	200	200	200	-	0.0%
5231	Tools and Equipment	-	1,489	750	750	750	-	0.0%
5233	Computer Related Items	130	2,635	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,000	2,032	2,925	4,000	4,000	1,075	36.8%
5236	Transportation	-	4,658	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	365	3,513	4,000	-	-	(4,000)	-100.0%
5238	Printing and Binding	-	-	2,500	2,500	1,500	(1,000)	-40.0%
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%
5603	Employee Training	1,384	3,616	8,000	34,000	34,000	26,000	325.0%
5604	Public Education	576	-	800	-	-	(800)	-100.0%
5614	Car Allowance	1,519	3,019	3,000	3,000	3,000	-	0.0%
5635	Software	-	1,296	1,090	2,500	2,500	1,410	129.4%
Total Maintenance and Operations		60,722	98,323	114,209	123,558	135,449	21,240	18.6%
Total		231,400	544,870	855,807	786,762	626,476	(229,331)	-26.8%

FY24/25 Budget Notes:

5101/5102 - FY23 budget included funding for two full time special projects coordinators; FY24/25 budget has one full time coordinator and other full time position is split into two part time positions (one coordinator and one planning technician coded to Planning budget); 50% of special projects communications coordinator is coded to Port-Administration budget
5103/5104 - move full time to part time; allow for additional part time support
5206 - increased to account for inflation and increased use of line item for hospitality related to lobbying, public engagement, etc.
5210 - Formerly included funding for Chamber of Commerce which will be moved to non-departmental budget; increasing the amount available for CM office
5215/5235/5635 - increased to account for the growth of the City Manager office
5236/5237/5603 - expanded team; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5248 - increased to allow for additional travel costs related to lobbying efforts
5604 - Public education rolled into advertise (5227)

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0111 - PERSONNEL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	49,097	101,857	109,641	120,708	136,448	26,807	24.5%
5102	Fringe Benefits	21,867	49,282	52,577	55,778	56,578	4,001	7.6%
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	4,135	8,092	-	-	-	-	0.0%
Total Salaries and Benefits		75,099	159,230	162,218	176,486	193,026	30,808	19.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	119	588	1,000	1,000	1,000	-	0.0%
5210	Professional Services	2,837	15,340	15,700	17,800	16,400	700	4.5%
5215	Communications	369	621	250	250	250	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5223	Liability Insurance	140	269	470	340	1,269	800	170.2%
5227	Advertising	2,703	3,827	5,000	5,000	5,000	-	0.0%
5229	Periodicals	219	307	300	350	350	50	16.7%
5231	Tools and Equipment	933	1,383	1,500	1,500	1,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	-	448	500	550	550	50	10.0%
5236	Transportation	1,305	5,263	3,000	-	-	(3,000)	-100.0%
5237	Subsistence	-	1,669	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5603	Employee Training	2,061	7,808	8,000	13,000	13,000	5,000	62.5%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
Total Maintenance and Operations		23,197	65,406	59,970	67,040	66,569	6,600	11.0%
Total		98,297	224,636	222,188	243,526	259,595	37,408	16.8%

FY24/25 Budget Notes:
 5210 - increases to Applicant Pro and NeoGov Fee; JJ Keller (Training/Labor Law Posters) 3-yr renewal in FY24 for \$1400
 5235 - SHRM Membership fee increase
 5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
 5632 - Virgin Pulse (Wellness Program) Fee Increase + more employees enrolled on program

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	180,290	128,229	128,229	0.0%
5102	Fringe Benefits	-	-	-	95,790	54,991	54,991	0.0%
5103	Part-time Wages	-	-	-	-	50,256	50,256	0.0%
5104	Part-time Benefits	-	-	-	-	22,358	22,358	0.0%
5105	Overtime	-	-	-	3,000	1,000	1,000	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	279,080	256,834	256,834	0.0%
Maintenance and Operations								
5201	Office Supplies	-	-	-	1,500	1,500	1,500	0.0%
5206	Food and Staples	-	-	-	1,000	1,000	1,000	0.0%
5210	Professional Services	-	-	-	10,000	10,000	10,000	0.0%
5213	Survey and Appraisal	-	-	-	5,000	5,000	5,000	0.0%
5215	Communications	-	-	-	700	700	700	0.0%
5216	Freight and Postage	-	-	-	150	150	150	0.0%
5223	Liability Insurance	-	-	-	300	1,662	1,662	0.0%
5227	Advertising	-	-	-	1,000	1,000	1,000	0.0%
5228	Books	-	-	-	500	-	-	0.0%
5231	Tools and Equipment	-	-	-	1,000	500	500	0.0%
5233	Computer Related Items	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	-	-	-	2,000	1,500	1,500	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	-	-	-	10,000	7,000	7,000	0.0%
5604	Public Education	-	-	-	-	2,000	2,000	0.0%
5635	Software	-	-	-	400	400	400	0.0%
Total Maintenance and Operations		-	-	-	35,550	34,412	34,412	0.0%
Total		-	-	-	314,630	291,246	291,246	0.0%

FY24/25 Budget Notes:
5101/5102 - two full time employees now coded to this budget

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0113 - INFORMATION TECHNOLOGY								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	80,567	163,804	268,285	268,994	299,278	30,993	11.6%
5102	Fringe Benefits	38,826	87,485	139,471	139,252	138,934	(537)	-0.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,244	3,717	4,500	5,000	5,000	500	11.1%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,891	13,309	-	-	-	-	0.0%
Total Salaries and Benefits		127,528	268,315	412,256	413,246	443,212	30,956	7.5%
Maintenance and Operations								
5201	Office Supplies	68	566	1,750	2,000	2,000	250	14.3%
5210	Professional Services	-	-	15,000	40,000	40,000	25,000	166.7%
5215	Communications	25,183	70,306	40,000	40,000	40,000	-	0.0%
5216	Freight and Postage	-	99	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	250	480	838	843	3,716	2,878	343.3%
5228	Books	-	650	250	250	250	-	0.0%
5231	Tools and Equipment	358	3,276	5,500	10,000	10,000	4,500	81.8%
5233	Computer Related Items	5,919	26,676	24,000	40,000	40,000	16,000	66.7%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	-	310	2,250	11,000	11,000	8,750	388.9%
5614	Car Allowance	1,139	2,264	2,438	2,438	2,438	-	0.0%
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	2,726	13,103	25,000	25,000	25,000	-	0.0%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
Total Maintenance and Operations		40,836	122,916	139,526	284,031	286,904	147,378	105.6%
Total		168,363	391,231	551,782	697,277	730,115	178,333	32.3%

FY24/25 Budget Notes:

5201 - Added staff will need more supplies

5210 - Adopting an Enterprise Content Management (ECM) system will come out of this line, as well as other third-party services that we will contract out for

5231 - We have been upgrading tools and buying more capacity for added IT staff

5233 - Replacing workstations across the city is an ongoing project and should be budgeted for continuously

5603 - added staff; increased training

5627 - Adopting a threat monitoring service

5636 - More upgrades will be needed as we work through the backlog

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0115- COMMUNITY RECREATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	42,764	85,049	90,440	100,266	159,009	68,569	75.8%
5102	Fringe Benefits	19,885	43,477	48,874	53,605	86,203	37,329	76.4%
5103	Part-time Wages	648	1,305	16,714	41,597	-	(16,714)	-100.0%
5104	Part-time Benefits	65	104	1,921	24,427	-	(1,921)	-100.0%
5105	Overtime	646	1,522	-	1,351	1,351	1,351	0.0%
5107	Part-time Overtime	50	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,656	6,879	-	-	-	-	0.0%
Total Salaries and Benefits		67,715	138,336	157,949	221,247	246,564	88,614	56.1%
Maintenance and Operations								
5201	Office Supplies	-	20	250	250	250	-	0.0%
5202	Operating Supplies	424	2,188	2,000	2,500	2,500	500	25.0%
5208	Equipment Maintenance	-	232	500	500	500	-	0.0%
5210	Professional Services	6,456	1,870	18,000	18,000	18,000	-	0.0%
5215	Communications	951	2,934	1,950	1,950	1,950	-	0.0%
5216	Freight and Postage	-	58	50	50	50	-	0.0%
5223	Liability Insurance	125	236	413	295	1,404	992	240.4%
5227	Advertising	145	586	900	900	900	-	0.0%
5233	Computer Related Items	416	765	4,200	4,200	4,200	-	0.0%
5235	Membership Dues	175	175	185	300	300	115	62.2%
5236	Transportation	-	62	1,250	-	-	(1,250)	-100.0%
5237	Subsistence	-	-	500	-	-	(500)	-100.0%
5238	Printing and Binding	-	-	1,800	-	1,800	-	0.0%
5252	Credit Card Expenses	-	-	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	-	1,401	1,500	4,500	4,500	3,000	200.0%
5614	Car Allowance	253	503	500	500	500	-	0.0%
5635	Software	-	367	-	11,400	7,400	7,400	0.0%
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%
Total Maintenance and Operations		8,945	11,398	34,998	48,845	47,754	12,757	36.4%
Total		76,660	149,735	192,947	270,092	294,318	101,371	52.5%

FY24/25 Budget Notes:

5235- include membership for PARCAC Advisory Board for ARPA

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

5601 - shirts/hats for volunteers and staff

5635 - Adobe Subscription

5815 - moved this item from Parks budget

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0130 - PLANNING & ZONING								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	119,352	245,511	264,590	179,743	260,481	(4,109)	-1.6%
5102	Fringe Benefits	56,802	129,157	138,359	92,960	127,360	(10,998)	-7.9%
5103	Part-time Wages	-	-	-	30,281	-	-	0.0%
5104	Part-time Benefits	-	-	-	21,849	-	-	0.0%
5105	Overtime	1,675	1,978	3,000	3,000	1,500	(1,500)	-50.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,193	19,663	-	-	-	-	0.0%
Total Salaries and Benefits		188,022	396,308	405,948	327,833	389,341	(16,607)	-4.1%
Maintenance and Operations								
5201	Office Supplies	463	321	1,500	2,000	2,000	500	33.3%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5206	Food and Staples	-	32	400	2,000	2,000	1,600	400.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5210	Professional Services	-	2,119	8,000	10,000	10,000	2,000	25.0%
5213	Survey and Appraisal	-	-	2,000	5,000	5,000	3,000	150.0%
5215	Communications	819	1,347	700	700	700	-	0.0%
5216	Freight and Postage	-	-	150	150	150	-	0.0%
5223	Liability Insurance	287	549	915	690	2,090	1,176	128.6%
5227	Advertising	424	1,497	3,000	3,000	3,000	-	0.0%
5228	Books	95	420	900	1,000	500	(400)	-44.4%
5231	Tools and Equipment	48	21	600	1,000	1,000	400	66.7%
5233	Computer Related Items	-	-	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,834	2,934	3,200	3,800	3,000	(200)	-6.3%
5236	Transportation	-	2,194	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	436	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	350	1,000	500	150	42.9%
5252	Credit Card Expenses	-	-	-	-	-	-	0.0%
5603	Employee Training	79	2,991	5,000	17,500	10,000	5,000	100.0%
5635	Software	-	12,107	12,100	15,500	15,500	3,400	28.1%
Total Maintenance and Operations		4,049	26,967	45,815	64,840	56,940	11,126	24.3%
Total		192,071	423,275	451,763	392,673	446,281	(5,482)	-1.2%

FY24/25 Budget Notes:

5101/5102 - 1 FTE moved to Economic Development budget
5103/5104 - 1 part-time planning technician
5206/5227 - increase for comp plan development
5213 - increased to be able to cover a simple survey
5228 - cover current subscriptions with \$200 for additional book(s)
5231 - office furniture for additional personnel
5238 - cover estimated costs for replacement printer program
5236/5237/5603 - additional staff; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0145 - LIBRARY								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	159,034	314,985	370,068	402,393	424,929	54,861	14.8%
5102	Fringe Benefits	89,306	203,199	228,802	237,618	225,461	(3,342)	-1.5%
5103	Part-time Wages	38,721	87,369	114,930	108,861	116,823	1,893	1.6%
5104	Part-time Benefits	24,335	62,528	68,005	67,017	58,161	(9,845)	-14.5%
5105	Overtime	-	272	1,000	1,000	1,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	13,395	25,036	-	-	-	-	0.0%
Total Salaries and Benefits		324,791	693,390	782,805	816,889	826,374	43,568	5.6%
Maintenance and Operations								
5201	Office Supplies	2,377	7,950	9,000	9,000	9,000	-	0.0%
5202	Operating Supplies	363	1,268	1,270	1,270	1,270	-	0.0%
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	80	12,971	9,400	11,200	9,400	-	0.0%
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%
5215	Communications	6,204	27,108	33,500	36,000	36,000	2,500	7.5%
5216	Freight and Postage	498	2,831	3,000	4,500	4,500	1,500	50.0%
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%
5221	Property Insurance	4,206	9,305	10,236	16,541	21,940	11,705	114.4%
5223	Liability Insurance	693	1,352	2,360	1,576	5,846	3,487	147.8%
5227	Advertising	229	111	1,000	1,000	1,000	-	0.0%
5228	Books	20,886	46,083	47,000	44,000	44,000	(3,000)	-6.4%
5229	Periodicals	5,332	9,979	10,000	12,000	12,000	2,000	20.0%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	2,802	2,103	4,250	4,250	5,250	1,000	23.5%
5233	Computer Related Items	1,948	6,603	3,500	3,500	5,500	2,000	57.1%
5235	Membership Dues	163	510	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	3,500	-	-	(3,500)	-100.0%
5237	Subsistence	-	-	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	600	600	600	-	0.0%
5242	Janitorial	-	-	-	-	-	-	0.0%
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%
5252	Credit Card Expenses	273	507	600	600	600	-	0.0%
5603	Employee Training	2,354	1,237	4,000	8,500	8,500	4,500	112.5%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	3,935	4,676	7,500	14,500	19,500	12,000	160.0%
5639	Subscription Databases	-	-	-	10,000	23,500	23,500	0.0%
Total Maintenance and Operations		101,528	226,872	248,672	267,233	299,877	51,205	20.6%
Transfers								
	Transfer to Revolving Energy Fund	6,264	6,264	-	-	-	-	0.0%
5990	Total Transfers	6,264	6,264	-	-	-	-	0.0%
Total		432,583	926,526	1,031,478	1,084,122	1,126,251	94,773	9.2%

FY24/25 Budget Notes:

5215/5216/5230 - reflect increased costs largely due to inflation

5228/5229 - move \$10,000 in combined budget to new budget code for subscription databases to better account for these expenses

5635 - reflects costs of moving the library's catalog into the cloud

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0100 - MAYOR/COUNCIL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	8,850	12,150	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	702	964	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		9,552	13,114	14,056	14,056	14,056	-	0.0%
Maintenance and Operations								
5201	Office Supplies	(12)	43	500	11,500	500	-	0.0%
5206	Food and Staples	-	2,000	2,000	10,000	3,300	1,300	65.0%
5210	Professional Services	179,367	3,678	25,000	25,000	24,200	(800)	-3.2%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5215	Communications	1,210	191	-	-	-	-	0.0%
5223	Liability Insurance	286	503	879	720	2,299	1,420	161.6%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	939	4,682	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	6,729	6,770	6,770	6,770	-	0.0%
5236	Transportation	-	7,457	8,000	-	-	(8,000)	-100.0%
5237	Subsistence	-	2,846	6,200	-	-	(6,200)	-100.0%
5248	Lobbying	10,500	21,000	21,000	40,000	51,000	30,000	142.9%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	325	2,750	4,000	18,200	18,200	14,200	355.0%
5605	Sister Cities	-	-	-	4,000	-	-	0.0%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
Total Maintenance and Operations		206,487	549,444	456,900	433,546	434,411	(22,489)	-4.9%
Transfers								
5990	Transfers To	58,142	123,024	102,561	113,366	16,752	(85,808)	-83.7%
Total Transfers		58,142	123,024	102,561	113,366	16,752	(85,808)	-83.7%
Total		274,181	685,582	573,516	560,968	465,219	(108,298)	-18.9%

FY24 Budget Notes:

5201 - Council chamber dais chairs

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

5248 - increased to allow for additional travel costs related to lobbying efforts

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$103,371, (3) Health Insurance Fund \$3,907

FY25 Budget Notes:

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

5248 - increased to allow for additional travel costs related to lobbying efforts

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$105,975, (3) Health Insurance Fund \$3,010

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0120 - FINANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	224,773	445,597	540,592	503,350	549,621	9,030	1.7%
5102	Fringe Benefits	118,663	265,317	299,714	258,370	252,997	(46,717)	-15.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	8,354	11,803	12,220	13,000	13,000	780	6.4%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	19,635	36,346	-	-	-	-	0.0%
Total Salaries and Benefits		371,425	759,803	852,525	774,720	815,618	(36,907)	-4.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,363	6,098	6,000	6,000	6,000	-	0.0%
5202	Operating Supplies	-	23	-	-	-	-	0.0%
5210	Professional Services	14,850	49,904	55,000	90,000	90,000	35,000	63.6%
5215	Communications	1,513	2,721	1,200	1,200	1,200	-	0.0%
5223	Liability Insurance	548	1,065	1,858	1,452	4,832	2,974	160.1%
5231	Tools and Equipment	190	203	2,500	-	-	(2,500)	-100.0%
5233	Computer Related Items	-	7,172	-	-	-	-	0.0%
5235	Membership Dues	415	710	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	10,000	-	-	(10,000)	-100.0%
5237	Subsistence	-	-	3,000	-	-	(3,000)	-100.0%
5238	Printing and Binding	172	945	1,000	1,000	1,000	-	0.0%
5603	Employee Training	1,365	1,155	15,000	28,000	28,000	13,000	86.7%
5635	Software	-	367	200	200	200	-	0.0%
Total Maintenance and Operations		21,416	70,365	97,758	129,852	133,232	35,474	36.3%
Total		392,840	830,167	950,283	904,572	948,850	(1,434)	-0.2%

FY24/25 Budget Notes:

5101/5102 - 1.5 FTE now coded to utility fund (split 50/50 between water admin and sewer admin)

5210 - increase to allow for utilization of third party contracts on high priority projects

5236/5237/5603 - prioritizing staff training and development in FY/25; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0114 - HERC BUILDING								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
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%
<u>Maintenance and Operations</u>								
5203	Fuel and Lube	12,746	2,765	32,500	10,000	10,000	(22,500)	-69.2%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,901	545	4,000	2,400	2,400	(1,600)	-40.0%
5210	Professional Services	930	2,739	1,500	1,500	2,500	1,000	66.7%
5215	Communications	195	510	2,115	1,000	1,000	(1,115)	-52.7%
5217	Electricity	8,192	16,253	17,508	17,878	19,666	2,158	12.3%
5218	Water	423	677	793	745	1,000	207	26.1%
5219	Sewer	307	456	512	502	1,000	488	95.5%
5221	Property Insurance	1,361	2,894	3,183	4,232	5,022	1,838	57.7%
5223	Liability Insurance	40	77	133	95	215	82	61.2%
Total Maintenance and Operations		26,094	26,916	62,244	38,352	42,802	(19,442)	-31.2%
Total		26,094	26,916	62,244	38,352	42,802	(19,442)	-31.2%

FY24/25 Budget Notes:
5203/5209/5215 - HERC 2 will be gone

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	22,325	75,277	49,000	46,944	50,593	1,593	3.3%
5102	Fringe Benefits	13,519	41,705	33,463	30,980	29,597	(3,866)	-11.6%
5103	Part-time Wages	12,541	15,474	18,301	18,576	19,226	925	5.1%
5104	Part-time Benefits	1,585	1,896	2,169	2,241	2,269	101	4.6%
5105	Overtime	631	3,112	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	160	-	1,784	1,784	1,784	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,933	6,220	-	-	-	-	0.0%
Total Salaries and Benefits		52,694	143,684	108,952	104,759	107,704	(1,249)	-1.1%
Maintenance and Operations								
5202	Operating Supplies	897	1,079	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	6,312	11,507	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	1,793	5,423	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	4,585	4,505	11,500	11,500	11,500	-	0.0%
5210	Professional Services	2,400	5,282	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	29,863	29,863	32,873	32,873	32,873	-	0.0%
5215	Communications	577	1,485	1,550	1,550	1,550	-	0.0%
5217	Electricity	13,296	29,442	38,919	32,386	35,625	(3,294)	-8.5%
5218	Water	635	3,668	3,540	4,035	4,438	898	25.4%
5219	Sewer	1,218	4,235	5,743	4,659	5,125	(618)	-10.8%
5220	Refuse and Disposal	293	620	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,707	4,063	4,469	6,337	8,361	3,892	87.1%
5223	Liability Insurance	164	325	567	364	1,250	683	120.6%
5227	Advertising	575	-	-	-	-	-	0.0%
5231	Tools and Equipment	7,329	612	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	-	274	-	750	750	750	0.0%
5614	Car Allowance	109	214	104	104	104	-	0.0%
Total Maintenance and Operations		71,754	102,597	129,566	124,859	131,876	2,311	1.8%
Transfers								
	Transfer to Revolving Energy Fund	7,762	7,762	-	-	-	-	0.0%
5990	Total Transfers	7,762	7,762	-	-	-	-	0.0%
Total		132,210	254,043	238,518	229,618	239,580	1,062	0.4%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0140 - CITY HALL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
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%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,338	5,121	5,000	5,000	5,000	-	0.0%
5202	Operating Supplies	-	961	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	4,750	5,963	7,000	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	-	4,839	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	5,202	6,000	6,000	6,000	-	0.0%
5214	Rents & Leases	14,494	27,261	40,000	40,000	40,000	-	0.0%
5215	Communications	5,133	17,134	15,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,540	15,762	15,500	3,500	3,500	(12,000)	-77.4%
5217	Electricity	16,333	37,371	23,079	41,108	45,219	22,140	95.9%
5218	Water	343	662	918	729	801	(116)	-12.7%
5219	Sewer	338	661	828	727	799	(29)	-3.5%
5220	Refuse and Disposal	151	302	350	350	350	-	0.0%
5221	Property Insurance	1,964	4,667	4,900	7,156	9,336	4,435	90.5%
5222	Auto Insurance	218	435	457	466	423	(34)	-7.4%
5223	Liability Insurance	102	193	322	203	769	446	138.4%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5244	Snow Removal	8,835	14,060	7,500	7,500	7,500	-	0.0%
<u>Total Maintenance and Operations</u>		67,764	141,045	132,805	140,688	147,647	14,842	11.2%
<u>Transfers</u>								
	Transfer to Revolving Energy Fund	3,182	3,182	-	-	-	-	0.0%
5990	<u>Total Transfers</u>	3,182	3,182	-	-	-	-	0.0%
<u>Total</u>		70,945	144,227	132,805	140,688	147,647	14,842	11.2%

FY24/25 Budget Notes:

5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0350 - NON-DEPARTMENTAL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
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%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5210	Professional Services	275,000	25,000	-	10,000	12,000	12,000	0.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5804	Homer Chamber of Commerce	-	-	-	75,000	75,000	75,000	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
<u>Total Maintenance and Operations</u>		369,000	119,000	94,000	189,000	191,000	97,000	103.2%
<u>Capital Outlay and Transfers</u>								
5990	Transfers To	-	-	164,646	-	-	(164,646)	-100.0%
<u>Total C/O, Transfers & Reserves</u>		-	-	164,646	-	-	(164,646)	-100.0%
<u>Total</u>		369,000	119,000	258,646	189,000	191,000	(67,646)	-26.2%

FY24/25 Budget Notes:
Moved Homer Chamber of Commerce contribution from City Manager budget for transparent reporting

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0360 - LEAVE CASH OUT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
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%
<u>Total Salaries and Benefits</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<u>Maintenance and Operations</u>								
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
<u>Total Maintenance and Operations</u>		<u>58,222</u>	<u>136,126</u>	<u>122,629</u>	<u>221,360</u>	<u>178,375</u>	<u>55,747</u>	45.5%
<u>Total</u>		<u>58,222</u>	<u>136,126</u>	<u>122,629</u>	<u>221,360</u>	<u>178,375</u>	<u>55,747</u>	45.5%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND	100 - GENERAL FUND							
FIRE	COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	281,397	563,327	669,724	786,119	847,017	177,293	26.5%
5102	Fringe Benefits	158,164	346,780	381,065	464,492	462,257	81,192	21.3%
5103	Part-time Wages	21,522	76,333	126,235	55,049	56,976	(69,260)	-54.9%
5104	Part-time Benefits	2,474	9,018	17,155	6,845	7,728	(9,427)	-55.0%
5105	Overtime	24,570	49,187	42,964	42,964	42,964	-	0.0%
5107	Part-time Overtime	-	2,024	3,701	3,701	3,701	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	25,770	48,494	-	-	-	-	0.0%
	Total Salaries and Benefits	513,896	1,095,163	1,240,845	1,359,169	1,420,642	179,798	14.5%
	Maintenance and Operations							
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%
5202	Operating Supplies	10,446	30,604	30,500	43,600	43,260	12,760	41.8%
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	12,168	(375)	13,000	13,500	14,000	1,000	7.7%
5208	Equipment Maintenance	195	1,735	8,000	19,000	21,000	13,000	162.5%
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%
5210	Professional Services	9,705	35,656	58,000	113,250	114,250	56,250	97.0%
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%
5216	Freight and Postage	317	445	800	800	1,200	400	50.0%
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%
5221	Property Insurance	1,787	6,544	7,198	10,148	13,326	6,127	85.1%
5222	Auto Insurance	6,513	14,642	16,105	15,730	14,841	(1,264)	-7.8%
5223	Liability Insurance	909	1,853	3,234	2,475	10,211	6,977	215.8%
5227	Advertising	-	1,052	500	500	500	-	0.0%
5228	Books	-	700	500	-	-	(500)	-100.0%
5231	Tools and Equipment	7,888	24,417	27,000	47,895	48,895	21,895	81.1%
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	862	1,245	3,500	3,500	3,500	-	0.0%
5236	Transportation	249	6,020	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%
5601	Uniform	3,299	7,038	6,500	34,500	34,500	28,000	430.8%
5602	Safety Equipment	8,524	19,108	21,000	27,000	29,000	8,000	38.1%
5603	Employee Training	5,862	28,615	33,500	69,100	72,360	38,860	116.0%
5604	Public Education	524	2,087	2,250	2,750	2,750	500	22.2%
5635	Software	-	734	-	-	-	-	0.0%
	Total Maintenance and Operations	116,747	310,665	378,599	528,044	552,419	173,820	45.9%
	Total	630,643	1,405,827	1,619,444	1,887,213	1,973,062	353,618	21.8%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0150 - FIRE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	75,907	156,408	239,187	233,525	247,871	8,684	3.6%
5102	Fringe Benefits	49,357	109,427	134,977	134,676	132,927	(2,050)	-1.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,973	22,213	14,070	14,070	14,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,486	14,173	-	-	-	-	0.0%
Total Salaries and Benefits		145,722	302,222	388,234	382,271	394,868	6,635	1.7%
Maintenance and Operations								
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%
5202	Operating Supplies	809	7,497	4,500	5,000	5,500	1,000	22.2%
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,060	3,967	2,000	2,500	3,000	1,000	50.0%
5208	Equipment Maintenance	26	135	5,000	9,500	10,500	5,500	110.0%
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%
5210	Professional Services	9,705	27,761	31,000	103,750	103,750	72,750	234.7%
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%
5216	Freight and Postage	317	445	800	800	1,200	400	50.0%
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%
5221	Property Insurance	1,787	6,544	7,198	10,148	13,326	6,127	85.1%
5222	Auto Insurance	6,513	14,642	16,105	15,730	14,841	(1,264)	-7.8%
5223	Liability Insurance	909	1,853	3,234	2,475	10,211	6,977	215.8%
5227	Advertising	-	1,052	500	500	500	-	0.0%
5228	Books	-	700	500	-	-	(500)	-100.0%
5231	Tools and Equipment	2,510	8,676	10,000	10,000	11,000	1,000	10.0%
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	362	170	1,250	1,250	1,250	-	0.0%
5236	Transportation	249	5,891	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%
5601	Uniform	1,172	5,521	4,000	34,500	34,500	30,500	762.5%
5602	Safety Equipment	661	-	-	-	-	-	0.0%
5603	Employee Training	25	1,950	3,500	21,500	23,000	19,500	557.1%
5604	Public Education	47	750	750	750	750	-	0.0%
5635	Software	-	734	-	-	-	-	0.0%
Total Maintenance and Operations		73,651	216,832	237,349	342,699	362,154	124,805	52.6%
Total		219,373	519,053	625,583	724,970	757,023	131,440	21.0%

FY24/25 Budget Notes:
 5210 - firefighter physicals
 5217 - budget in line with actuals
 5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
 5601 - bunker gear

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0151 - FIRE SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	96,281	190,739	217,429	276,297	298,217	80,788	37.2%
5102	Fringe Benefits	51,947	113,100	123,769	164,908	164,183	40,414	32.7%
5103	Part-time Wages	4,196	38,166	63,118	27,524	28,488	(34,630)	-54.9%
5104	Part-time Benefits	492	4,509	8,578	3,422	3,864	(4,714)	-55.0%
5105	Overtime	4,818	9,975	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,515	15,788	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>166,249</u>	<u>373,289</u>	<u>429,191</u>	<u>488,449</u>	<u>511,049</u>	<u>81,858</u>	<u>19.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	3,287	5,024	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	11,107	(4,342)	11,000	11,000	11,000	-	0.0%
5208	Equipment Maintenance	169	1,600	3,000	9,500	10,500	7,500	250.0%
5210	Professional Services	-	4,122	22,000	5,000	6,000	(16,000)	-72.7%
5231	Tools and Equipment	3,411	10,417	12,000	30,395	30,395	18,395	153.3%
5235	Membership Dues	500	1,075	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	1,171	1,389	2,500	-	-	(2,500)	-100.0%
5602	Safety Equipment	7,643	17,443	18,000	24,000	26,000	8,000	44.4%
5603	Employee Training	1,683	11,225	14,000	30,000	30,000	16,000	114.3%
5604	Public Education	425	1,000	1,000	1,000	1,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>29,397</u>	<u>48,953</u>	<u>90,500</u>	<u>117,895</u>	<u>121,895</u>	<u>31,395</u>	<u>34.7%</u>
<u>Total</u>		<u>195,646</u>	<u>422,242</u>	<u>519,691</u>	<u>606,344</u>	<u>632,944</u>	<u>113,253</u>	<u>21.8%</u>

FY24/25 Budget Notes:
 5101/5102/5103/5104 - two full time positions added; reduction in part time hours
 5207 - help support an extremely aged fleet stay in service
 5208 - increased to cover equipment calibration previously not budgeted for (air compressor, fit test machine, pump test equipment)
 5206 - increase needed to replace aging fire hose
 5210 - medical director costs moved to Fire Administration budget
 5601 - uniforms moved to Fire Administration budget
 5602 - significant cost increase due to inflation and the need to replace aged gear no longer in compliance
 5603 - increased due to new employees and increased service needs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0152 - EMS SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	109,209	216,180	213,108	276,297	300,929	87,821	41.2%
5102	Fringe Benefits	56,860	124,253	122,320	164,908	165,147	42,828	35.0%
5103	Part-time Wages	17,326	38,166	63,118	27,524	28,488	(34,630)	-54.9%
5104	Part-time Benefits	1,982	4,509	8,578	3,422	3,864	(4,714)	-55.0%
5105	Overtime	6,779	17,000	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,769	18,533	-	-	-	-	0.0%
Total Salaries and Benefits		201,924	419,652	423,420	488,449	514,725	91,305	21.6%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,350	18,083	21,000	33,600	32,760	11,760	56.0%
5210	Professional Services	-	3,774	5,000	4,500	4,500	(500)	-10.0%
5231	Tools and Equipment	1,967	5,325	5,000	7,500	7,500	2,500	50.0%
5235	Membership Dues	-	-	250	250	250	-	0.0%
5236	Transportation	-	129	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	956	127	-	-	-	-	0.0%
5602	Safety Equipment	220	1,665	3,000	3,000	3,000	-	0.0%
5603	Employee Training	4,154	15,440	16,000	17,600	19,360	3,360	21.0%
5604	Public Education	52	337	500	1,000	1,000	500	100.0%
Total Maintenance and Operations		13,699	44,880	50,750	67,450	68,370	17,620	34.7%
Total		215,624	464,532	474,170	555,899	583,095	108,925	23.0%

FY24/25 Budget Notes:
 5101/5102/5103/5104 - two full time positions added; reduction in part time hours
 5202 - cost of medical supplies and shipping increase
 5210 - medical director costs moved to Fire Administration budget
 5231 - cost of medical equipment and shipping
 5603 - cost of instructor anticipated increase, training needs w/extra employees for mandatory classes
 5604 - increased education opportunities at HHS, Safe Kids Fair, annual open house

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
POLICE COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	764,310	1,585,538	1,914,037	1,941,691	2,109,135	195,098	10.2%
5102	Fringe Benefits	459,120	1,060,276	1,043,587	1,065,511	1,060,979	17,392	1.7%
5103	Part-time Wages	19,345	21,681	65,026	65,090	-	(65,026)	-100.0%
5104	Part-time Benefits	2,175	3,039	26,820	27,031	-	(26,820)	-100.0%
5105	Overtime	176,041	434,697	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	211	6,561	7,000	7,000	-	(7,000)	-100.0%
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%
5112	PERS Relief	79,201	160,661	-	-	-	-	0.0%
	Total Salaries and Benefits	1,506,692	3,273,008	3,321,313	3,371,167	3,434,958	113,645	3.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,614	3,036	7,750	7,750	7,750	-	0.0%
5202	Operating Supplies	7,040	13,071	20,500	20,500	20,500	-	0.0%
5203	Fuel and Lube	31,993	76,938	55,700	55,700	55,700	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	7,975	27,016	21,000	21,000	21,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	5,500	6,500	6,500	1,000	18.2%
5208	Equipment Maintenance	2,515	2,716	7,750	7,750	7,750	-	0.0%
5209	Building & Grounds Maintenance	4,194	8,049	12,000	13,000	14,000	2,000	16.7%
5210	Professional Services	108,529	226,607	240,457	346,000	346,000	105,543	43.9%
5214	Rents & Leases	6,769	17,296	15,500	16,350	17,285	1,785	11.5%
5215	Communications	23,197	64,148	43,600	46,600	65,600	22,000	50.5%
5216	Freight and Postage	1,208	2,460	1,600	2,650	2,650	1,050	65.6%
5217	Electricity	28,665	50,221	59,713	55,244	60,768	1,055	1.8%
5218	Water	831	1,693	2,625	1,862	2,048	(576)	-22.0%
5219	Sewer	762	1,589	2,415	1,748	1,922	(493)	-20.4%
5220	Refuse and Disposal	577	1,171	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	1,439	5,850	6,382	8,867	10,737	4,355	68.2%
5222	Auto Insurance	5,858	12,994	14,293	14,096	17,601	3,307	23.1%
5223	Liability Insurance	42,259	80,563	91,875	105,479	137,671	45,796	49.8%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	26,507	45,110	32,500	40,000	40,000	7,500	23.1%
5233	Computer Related Items	-	225	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,250	1,650	1,650	400	32.0%
5236	Transportation	1,364	9,031	5,150	-	-	(5,150)	-100.0%
5237	Subsistence	818	3,943	2,100	-	-	(2,100)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	8,224	24,555	19,500	21,000	21,000	1,500	7.7%
5603	Employee Training	17,225	38,758	53,000	63,750	63,750	10,750	20.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
	Total Maintenance and Operations	363,998	777,950	781,761	917,595	981,983	200,221	25.6%
<u>Transfers</u>								
5990	Transfers To	934	934	-	-	-	-	0.0%
	Total Transfers	934	934	-	-	-	-	0.0%
	Total	1,871,625	4,051,892	4,103,074	4,288,762	4,416,940	313,866	7.6%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0160 - POLICE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	53,643	106,724	113,915	119,538	134,259	20,344	17.9%
5102	Fringe Benefits	14,997	33,809	33,821	42,287	45,812	11,991	35.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	3,216	6,580	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,789	9,004	-	-	-	-	0.0%
Total Salaries and Benefits		76,645	156,118	149,991	164,081	182,327	32,336	21.6%
Maintenance and Operations								
5201	Office Supplies	1,011	1,253	1,000	1,000	1,000	-	0.0%
5202	Operating Supplies	2,070	3,492	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	23,031	63,623	42,500	42,500	42,500	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	275	471	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	4,000	5,000	5,000	1,000	25.0%
5208	Equipment Maintenance	2,515	2,716	6,000	6,000	6,000	-	0.0%
5209	Building & Grounds Maintenance	4,194	5,144	4,000	5,000	6,000	2,000	50.0%
5210	Professional Services	4,550	10,758	16,000	16,000	16,000	-	0.0%
5214	Rents & Leases	5,304	12,676	8,500	9,350	10,285	1,785	21.0%
5215	Communications	23,082	59,445	43,000	46,000	65,000	22,000	51.2%
5216	Freight and Postage	78	626	350	350	350	-	0.0%
5217	Electricity	24,128	30,094	39,609	33,103	36,414	(3,196)	-8.1%
5218	Water	482	941	1,559	1,035	1,138	(421)	-27.0%
5219	Sewer	458	898	1,460	988	1,087	(374)	-25.6%
5220	Refuse and Disposal	432	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	972	4,794	5,273	7,130	8,451	3,178	60.3%
5222	Auto Insurance	5,858	12,994	14,293	14,096	17,601	3,307	23.1%
5223	Liability Insurance	9,605	18,351	23,260	23,763	42,023	18,764	80.7%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	19,487	27,520	13,500	17,000	17,000	3,500	25.9%
5233	Computer Related Items	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,000	1,400	1,400	400	40.0%
5236	Transportation	1,269	7,093	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	818	3,943	1,000	-	-	(1,000)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	6,717	18,986	6,500	8,000	8,000	1,500	23.1%
5603	Employee Training	15,269	34,239	39,000	45,600	45,600	6,600	16.9%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
Total Maintenance and Operations		185,042	381,098	341,805	351,815	399,349	57,544	16.8%
Total		261,687	537,216	491,796	515,895	581,676	89,880	18.3%

FY24/25 Budget Notes:

5227/5231/5601 - increases are due to inflation and the rising costs of goods and services

5236/5237/5603 - travel costs increasing; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0161 - DISPATCH								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	181,271	323,451	405,407	383,626	407,474	2,067	0.5%
5102	Fringe Benefits	101,892	223,212	238,466	230,989	218,947	(19,520)	-8.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	20,114	56,721	42,446	42,446	42,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,962	30,375	-	-	-	-	0.0%
Total Salaries and Benefits		320,238	633,759	686,319	657,061	668,867	(17,453)	-2.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,025	1,052	5,250	5,250	5,250	-	0.0%
5202	Operating Supplies	104	369	2,500	2,500	2,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	40	969	750	14,000	14,000	13,250	1766.7%
5214	Rents & Leases	1,465	4,620	7,000	7,000	7,000	-	0.0%
5215	Communications	-	4,404	-	-	-	-	0.0%
5216	Freight and Postage	1,131	1,276	1,000	2,000	2,000	1,000	100.0%
5231	Tools and Equipment	1,699	4,643	4,000	7,000	7,000	3,000	75.0%
5233	Computer Related Items	-	225	-	-	-	-	0.0%
5235	Membership Dues	-	-	250	250	250	-	0.0%
5236	Transportation	-	-	750	-	-	(750)	-100.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	682	3,265	3,000	3,000	3,000	-	0.0%
5603	Employee Training	1,522	4,519	11,000	11,750	11,750	750	6.8%
Total Maintenance and Operations		7,667	25,342	35,500	52,750	52,750	17,250	48.6%
Total		327,905	659,100	721,819	709,811	721,617	(203)	0.0%

FY24/25 Budget Notes:

5231 - purchase new chairs and a shelving unit for dispatch

5216 - increased costs in shipping and postage

5210 - CAD annual licensing and maintenance, currently estimated at \$13,341.30

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0162 - INVESTIGATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	17,667	104,726	117,117	123,182	126,439	9,322	8.0%
5102	Fringe Benefits	17,137	95,868	62,313	64,835	61,729	(584)	-0.9%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	8,948	40,803	17,332	17,332	17,332	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%
5112	PERS Relief	2,242	11,559	-	-	-	-	0.0%
Total Salaries and Benefits		52,283	253,511	196,761	205,348	205,500	8,739	4.4%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,810	2,006	6,000	6,000	6,000	-	0.0%
5210	Professional Services	3,771	13,353	13,000	14,000	14,000	1,000	7.7%
5215	Communications	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	5,115	6,822	7,000	8,000	8,000	1,000	14.3%
5236	Transportation	95	522	1,500	-	-	(1,500)	-100.0%
5237	Subsistence	-	-	600	-	-	(600)	-100.0%
Total Maintenance and Operations		11,791	22,703	28,100	28,000	28,000	(100)	-0.4%
Total		64,074	276,214	224,861	233,348	233,500	8,639	3.8%

FY24/25 Budget Notes:

5210 - reflects the increases in outside evidence lab processing fees and other increasing costs for major criminal investigations

5231 - reflects the increasing costs of goods and inflationary trends

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0163 - PATROL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	347,901	729,335	923,306	967,146	1,016,762	93,456	10.1%
5102	Fringe Benefits	224,309	479,171	507,673	526,064	507,215	(458)	-0.1%
5103	Part-time Wages	6,409	20,841	-	-	-	-	0.0%
5104	Part-time Benefits	706	2,932	-	-	-	-	0.0%
5105	Overtime	113,637	251,825	154,880	154,880	154,880	-	0.0%
5107	Part-time Overtime	-	6,420	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	38,873	77,919	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>731,834</u>	<u>1,568,443</u>	<u>1,585,859</u>	<u>1,648,090</u>	<u>1,678,857</u>	<u>92,998</u>	<u>5.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5236	Transportation	-	1,416	-	-	-	-	0.0%
5601	Uniform	269	-	7,500	7,500	7,500	-	0.0%
5603	Employee Training	350	-	-	-	-	-	0.0%
<u>Total Maintenance and Operations</u>		<u>619</u>	<u>1,416</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>0.0%</u>
<u>Total</u>		<u>732,453</u>	<u>1,569,859</u>	<u>1,593,359</u>	<u>1,655,590</u>	<u>1,686,357</u>	<u>92,998</u>	<u>5.8%</u>

FY24/25 Budget Notes:
5101/5102 - several officers acheiving various certifications and longevity pay

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0164 - JAIL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	163,828	321,302	354,292	348,200	424,201	69,909	19.7%
5102	Fringe Benefits	100,786	228,215	201,314	201,335	227,276	25,962	12.9%
5103	Part-time Wages	12,936	840	65,026	65,090	-	(65,026)	-100.0%
5104	Part-time Benefits	1,469	107	26,820	27,031	-	(26,820)	-100.0%
5105	Overtime	30,127	78,768	47,931	47,931	47,931	-	0.0%
5107	Part-time Overtime	211	141	7,000	7,000	-	(7,000)	-100.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,336	31,805	-	-	-	-	0.0%
Total Salaries and Benefits		325,692	661,177	702,382	696,587	699,407	(2,975)	-0.4%
Maintenance and Operations								
5201	Office Supplies	577	731	1,500	1,500	1,500	-	0.0%
5202	Operating Supplies	2,057	7,204	3,500	3,500	3,500	-	0.0%
5203	Fuel and Lube	667	1,375	2,000	2,000	2,000	-	0.0%
5206	Food and Staples	7,699	26,544	20,000	20,000	20,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	750	750	750	-	0.0%
5209	Building & Grounds Maintenance	-	2,905	5,000	5,000	5,000	-	0.0%
5210	Professional Services	2,250	750	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	558	250	300	300	50	20.0%
5217	Electricity	825	12,583	9,933	13,841	15,225	5,292	53.3%
5218	Water	121	235	278	259	285	6	2.2%
5219	Sewer	115	224	270	247	272	2	0.7%
5223	Liability Insurance	32,484	61,892	68,081	81,351	93,911	25,829	37.9%
5231	Tools and Equipment	206	6,125	8,000	8,000	8,000	-	0.0%
5236	Transportation	-	-	900	-	-	(900)	-100.0%
5237	Subsistence	-	-	500	-	-	(500)	-100.0%
5601	Uniform	555	2,303	2,500	2,500	2,500	-	0.0%
5603	Employee Training	84	-	3,000	6,400	6,400	3,400	113.3%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
Total Maintenance and Operations		47,640	124,163	129,963	149,148	163,142	33,180	25.5%
Total		373,333	785,340	832,345	845,735	862,549	30,205	3.6%

FY24/25 Budget Notes:

5216 - due to increasing costs for shipping and postage

5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0165 - ANIMAL CONTROL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	8,294	11,940	11,200	11,200	11,200	-	0.0%
5206	Food and Staples	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	97,919	200,777	208,707	300,000	300,000	91,293	43.7%
5215	Communications	116	299	600	600	600	-	0.0%
5217	Electricity	3,712	7,545	10,171	8,299	9,129	(1,042)	-10.2%
5218	Water	228	517	788	569	625	(162)	-20.6%
5219	Sewer	189	466	685	513	564	(121)	-17.7%
5220	Refuse and Disposal	145	307	600	600	600	-	0.0%
5221	Property Insurance	467	1,056	1,109	1,737	2,285	1,177	106.1%
5223	Liability Insurance	170	321	534	365	1,738	1,203	225.2%
5244	Snow Removal	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		111,239	223,229	238,894	328,382	331,242	92,348	38.7%
Transfers								
	Transfer to Revolving Energy Fund	934	934	-	-	-	-	0.0%
5990	Total Transfers	934	934	-	-	-	-	0.0%
Total		112,173	224,163	238,894	328,382	331,242	92,348	38.7%

FY24/25 Budget Notes:
5210 - contract for animal shelter operations expires at the end of CY23

City of Homer
FY24/25 Operating Budget

FUND	100 - GENERAL FUND							
PUBLIC	WORKS COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	452,144	827,860	1,022,153	1,026,764	1,155,384	133,231	13.0%
5102	Fringe Benefits	262,982	571,902	643,294	645,261	643,207	(86)	0.0%
5103	Part-time Wages	62,303	116,580	162,103	81,431	76,343	(85,760)	-52.9%
5104	Part-time Benefits	7,358	13,500	18,835	9,785	25,357	6,521	34.6%
5105	Overtime	22,752	58,480	46,995	50,041	51,202	4,208	9.0%
5107	Part-time Overtime	2,046	3,572	1,804	4,466	4,466	2,662	147.5%
5108	Unemployment Benefits	3,634	7,082	-	-	-	-	0.0%
5112	PERS Relief	39,995	70,440	-	-	-	-	0.0%
Total Salaries and Benefits		853,213	1,669,415	1,895,183	1,817,748	1,955,959	60,775	3.2%
Maintenance and Operations								
5201	Office Supplies	1,694	4,052	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	59,017	153,135	199,200	299,900	300,000	100,800	50.6%
5203	Fuel and Lube	45,977	131,845	122,000	132,000	132,000	10,000	8.2%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5207	Vehicle and Boat Maintenance	88,442	256,161	255,700	275,000	275,000	19,300	7.5%
5208	Equipment Maintenance	1,409	17,903	9,000	13,000	15,000	6,000	66.7%
5209	Building & Grounds Maintenance	22,646	47,565	60,607	60,607	60,607	-	0.0%
5210	Professional Services	62,771	188,250	249,500	229,500	229,500	(20,000)	-8.0%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5214	Rents & Leases	9,142	47,589	57,000	95,000	95,000	38,000	66.7%
5215	Communications	4,841	13,776	19,640	20,640	20,640	1,000	5.1%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5217	Electricity	64,376	79,928	86,976	87,921	96,713	9,737	11.2%
5218	Water	3,727	10,549	17,325	11,604	12,765	(4,561)	-26.3%
5219	Sewer	5,595	17,617	22,510	19,379	21,317	(1,193)	-5.3%
5220	Refuse and Disposal	2,743	4,948	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	10,095	4,579	83.0%
5222	Auto Insurance	5,718	13,171	12,477	15,832	14,885	2,407	19.3%
5223	Liability Insurance	2,130	11,342	14,875	5,236	18,856	3,981	26.8%
5227	Advertising	-	2,502	2,150	3,250	3,250	1,100	51.2%
5231	Tools and Equipment	16,887	29,250	36,450	31,350	31,350	(5,100)	-14.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	2,531	1,400	1,400	1,400	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	4,212	8,829	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	2,243	10,511	10,200	10,950	10,950	750	7.4%
5603	Employee Training	2,695	6,646	18,500	27,700	23,700	5,200	28.1%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		566,078	1,324,576	1,531,026	1,697,613	1,722,577	191,551	12.5%
Transfers								
5990	Transfers To	3,576	3,576	-	-	-	-	0.0%
Total Transfers		3,576	3,576	-	-	-	-	0.0%
Total		1,422,866	2,997,566	3,426,209	3,515,361	3,678,535	252,326	7.4%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0170 - PUBLIC WORKS ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	29,628	55,352	74,385	78,345	115,409	41,024	55.2%
5102	Fringe Benefits	16,590	36,650	44,046	45,206	57,275	13,229	30.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	40	106	1,060	1,060	1,060	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	370	4,810	-	-	-	-	0.0%
5112	PERS Relief	2,495	4,406	-	-	-	-	0.0%
Total Salaries and Benefits		49,123	101,325	119,490	124,611	173,744	54,254	45.4%
Maintenance and Operations								
5201	Office Supplies	1,110	2,136	3,200	3,200	3,200	-	0.0%
5202	Operating Supplies	1,864	4,543	4,400	5,400	5,500	1,100	25.0%
5207	Vehicle and Boat Maintenance	3,110	100	5,700	-	-	(5,700)	-100.0%
5208	Equipment Maintenance	-	467	500	-	-	(500)	-100.0%
5210	Professional Services	7,051	11,211	10,000	21,000	21,000	11,000	110.0%
5214	Rents & Leases	1,453	5,014	7,000	7,000	7,000	-	0.0%
5215	Communications	4,799	13,776	11,080	11,080	11,080	-	0.0%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	10,095	4,579	83.0%
5222	Auto Insurance	5,718	13,171	12,477	15,832	14,885	2,407	19.3%
5223	Liability Insurance	2,130	11,342	14,875	5,236	18,856	3,981	26.8%
5227	Advertising	-	1,157	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,326	-	1,100	-	-	(1,100)	-100.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	1,300	500	500	500	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5602	Safety Equipment	562	1,651	2,200	2,200	2,200	-	0.0%
5603	Employee Training	1,209	1,141	2,000	7,200	3,200	1,200	60.0%
5614	Car Allowance	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		34,057	73,161	83,748	88,442	99,515	15,767	18.8%
Transfers								
	Transfer to Revolving Energy Fund	3,576	3,576	-	-	-	-	0.0%
5990	Total Transfers	3,576	3,576	-	-	-	-	0.0%
Total		86,756	178,062	203,238	213,053	273,259	70,021	34.5%

FY24/25 Budget Notes:

5207/5208/5231 - consolidating expenses

5210 - added \$10,000/year to digitize files to comply with records retention requirements. This is a 2-year project. Also, added \$1000/year for hearing tests. and \$4000 for CPR classes, which needs to be done every 2 years

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0171 - GENERAL MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	81,127	116,258	161,879	174,342	188,418	26,540	16.4%
5102	Fringe Benefits	46,154	87,246	104,066	108,168	104,471	405	0.4%
5103	Part-time Wages	3,600	5,527	5,984	6,073	6,347	363	6.1%
5104	Part-time Benefits	458	695	711	733	749	38	5.4%
5105	Overtime	2,568	5,770	7,617	7,617	7,617	-	0.0%
5107	Part-time Overtime	-	-	377	377	377	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,049	9,696	-	-	-	-	0.0%
Total Salaries and Benefits		140,955	225,191	280,634	297,311	307,980	27,346	9.7%
Maintenance and Operations								
5201	Office Supplies	-	143	-	-	-	-	0.0%
5202	Operating Supplies	3,935	8,784	6,300	7,000	7,000	700	11.1%
5203	Fuel and Lube	4,643	25,835	7,000	7,000	7,000	-	0.0%
5208	Equipment Maintenance	805	9,787	5,000	5,000	7,000	2,000	40.0%
5209	Building & Grounds Maintenance	6,368	14,504	20,607	20,607	20,607	-	0.0%
5210	Professional Services	912	22,111	12,500	20,000	20,000	7,500	60.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5217	Electricity	17,593	38,675	42,340	42,543	46,797	4,457	10.5%
5218	Water	852	1,411	2,118	1,552	1,708	(410)	-19.4%
5219	Sewer	1,003	1,662	2,155	1,828	2,011	(144)	-6.7%
5220	Refuse and Disposal	877	200	2,350	2,350	2,350	-	0.0%
5231	Tools and Equipment	3,188	7,907	5,300	5,300	5,300	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5602	Safety Equipment	1,289	6,449	5,000	5,000	5,000	-	0.0%
5603	Employee Training	199	446	8,000	8,000	8,000	-	0.0%
Total Maintenance and Operations		57,488	196,454	172,789	180,800	187,392	14,603	8.5%
Total		198,443	421,645	453,423	478,111	495,372	41,949	9.3%

FY24/25 Budget Notes:
 5210 - repairs associated with overhead doors are increasing
 5283 - increasing needs for repairs
 5286 - Expenses related to the HERC building are coded to HERC budget
 5288 - PW no longer providing maintenance

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0172 - GRAVEL ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	38,997	73,549	90,423	85,388	87,056	(3,367)	-3.7%
5102	Fringe Benefits	21,351	46,450	53,112	51,809	48,380	(4,733)	-8.9%
5103	Part-time Wages	-	282	5,000	2,578	2,694	(2,306)	-46.1%
5104	Part-time Benefits	-	33	750	293	307	(443)	-59.1%
5105	Overtime	260	541	1,170	1,170	1,170	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,306	5,890	-	-	-	-	0.0%
Total Salaries and Benefits		63,915	126,745	150,455	141,238	139,606	(10,849)	-7.2%
Maintenance and Operations								
5202	Operating Supplies	16,834	26,770	50,000	102,000	102,000	52,000	104.0%
5204	Chemicals	56,795	79,080	94,200	111,700	111,700	17,500	18.6%
5210	Professional Services	3,692	2,851	6,500	6,500	6,500	-	0.0%
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%
5215	Communications	-	-	3,240	4,240	4,240	1,000	30.9%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	623	2,444	3,000	3,000	3,000	-	0.0%
5603	Employee Training	-	-	1,500	1,500	1,500	-	0.0%
Total Maintenance and Operations		77,944	111,145	158,440	247,940	247,940	89,500	56.5%
Total		141,858	237,889	308,895	389,178	387,546	78,651	25.5%

FY24/25 Budget Notes:

5202 - added \$22,000 for 1000 cy/year of road surfacing gravel; \$30,000 for culverts

5204 - added \$17,500 for 30% increase in calcium costs

5214 - added \$19,000 for 1/2 cost to lease mini-excavator

5215 - added \$1000 for new computer for Lead Operator

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0173 - PAVED ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	46,118	87,512	108,307	102,430	104,144	(4,163)	-3.8%
5102	Fringe Benefits	25,530	57,537	64,107	62,605	58,309	(5,798)	-9.0%
5103	Part-time Wages	-	375	-	3,437	3,592	3,592	0.0%
5104	Part-time Benefits	-	44	-	391	409	409	0.0%
5105	Overtime	251	5,905	1,693	3,106	3,106	1,414	83.5%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,905	7,429	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>75,804</u>	<u>158,802</u>	<u>174,106</u>	<u>171,970</u>	<u>169,560</u>	<u>(4,546)</u>	<u>-2.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	11,123	32,331	40,000	70,000	70,000	30,000	75.0%
5210	Professional Services	2,238	3,780	15,000	45,000	45,000	30,000	200.0%
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%
5217	Electricity	39,700	29,094	32,227	32,003	35,203	2,977	9.2%
5227	Advertising	-	84	750	750	750	-	0.0%
5231	Tools and Equipment	805	1,088	3,000	3,000	3,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>53,865</u>	<u>66,377</u>	<u>90,977</u>	<u>169,753</u>	<u>172,953</u>	<u>81,977</u>	<u>90.1%</u>
<u>Total</u>		<u>129,669</u>	<u>225,179</u>	<u>265,082</u>	<u>341,723</u>	<u>342,513</u>	<u>77,431</u>	<u>29.2%</u>

FY24/25 Budget Notes:
 5202 - increased \$30,000 for 1/2 extra culverts
 5210 - \$30,000 for additional asphalt patching/repair
 5214 - added \$19,000 for 1/2 cost to lease mini-excavator

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0174 - WINTER ROADS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	53,238	101,474	126,190	119,472	121,231	(4,959)	-3.9%
5102	Fringe Benefits	33,064	74,205	75,101	73,402	68,238	(6,863)	-9.1%
5103	Part-time Wages	-	469	-	4,296	4,490	4,490	0.0%
5104	Part-time Benefits	-	55	-	489	511	511	0.0%
5105	Overtime	11,582	32,711	23,175	23,175	23,175	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,459	10,681	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>103,343</u>	<u>219,595</u>	<u>224,466</u>	<u>220,834</u>	<u>217,645</u>	<u>(6,821)</u>	<u>-3.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,797	31,580	36,000	53,000	53,000	17,000	47.2%
5204	Chemicals	52,214	74,784	93,400	110,900	110,900	17,500	18.7%
5210	Professional Services	-	-	-	-	-	-	0.0%
5214	Rents & Leases	7,690	42,575	50,000	50,000	50,000	-	0.0%
5227	Advertising	-	1,022	-	-	-	-	0.0%
5231	Tools and Equipment	139	1,911	3,750	3,750	3,750	-	0.0%
<u>Total Maintenance and Operations</u>		<u>61,840</u>	<u>151,872</u>	<u>183,150</u>	<u>217,650</u>	<u>217,650</u>	<u>34,500</u>	<u>18.8%</u>
<u>Total</u>		<u>165,184</u>	<u>371,467</u>	<u>407,616</u>	<u>438,484</u>	<u>435,295</u>	<u>27,679</u>	<u>6.8%</u>

FY24/25 Budget Notes:
5202 - added \$17,000 for an additional 1-1,500 CY of sand
5204 - added \$17,500 for 30% increase in calcium costs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0175 - PARKS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	44,126	88,142	100,283	90,886	103,232	2,948	2.9%
5102	Fringe Benefits	26,370	57,099	62,441	58,553	58,797	(3,644)	-5.8%
5103	Part-time Wages	35,975	109,927	137,195	50,913	44,452	(92,743)	-67.6%
5104	Part-time Benefits	4,094	12,672	15,774	6,174	21,638	5,864	37.2%
5105	Overtime	4,002	2,394	1,520	3,152	3,152	1,632	107.4%
5107	Part-time Overtime	610	3,376	349	3,011	3,011	2,662	763.5%
5108	Unemployment Benefits	2,559	2,180	-	-	-	-	0.0%
5112	PERS Relief	4,054	7,189	-	-	-	-	0.0%
Total Salaries and Benefits		121,791	282,980	317,561	212,689	234,281	(83,280)	-26.2%
Maintenance and Operations								
5202	Operating Supplies	15,362	39,581	40,000	20,000	20,000	(20,000)	-50.0%
5203	Fuel and Lube	6,913	15,397	15,000	15,000	15,000	-	0.0%
5208	Equipment Maintenance	310	5,716	500	5,000	5,000	4,500	900.0%
5209	Building & Grounds Maintenance	16,278	33,061	40,000	40,000	40,000	-	0.0%
5210	Professional Services	40,164	120,960	170,000	90,000	90,000	(80,000)	-47.1%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	42	-	1,000	1,000	1,000	-	0.0%
5217	Electricity	7,083	12,159	12,409	13,375	14,713	2,303	18.6%
5218	Water	2,875	9,138	15,208	10,052	11,057	(4,151)	-27.3%
5219	Sewer	4,592	15,956	20,355	17,551	19,306	(1,049)	-5.2%
5220	Refuse and Disposal	1,866	4,748	3,500	3,500	3,500	-	0.0%
5227	Advertising	-	240	400	-	-	(400)	-100.0%
5231	Tools and Equipment	2,041	4,163	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	622	500	500	500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5601	Uniform	448	1,691	3,000	3,000	3,000	-	0.0%
5603	Employee Training	75	752	1,500	2,000	2,000	500	33.3%
5604	Public Education	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		100,627	267,481	339,023	226,978	231,076	(107,947)	-31.8%
Total		222,418	550,461	656,583	439,667	465,357	(191,227)	-29.1%

FY24/25 Budget Notes:

5101/5102/5103/5104 - 1 FTE moved to Economic Development; added Parks Coordinator (funded by reduction in seasonal hires)

5202 - \$20,000 shifted to Janitorial budget

5208 - added increase to address current reality of needs

5210 - no longer using a 3rd party vendor for custodial services

5603 - increased \$500 - ARPA conference is in Wrangell this year

5815 - moved to Community Recreation budget

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0176 - MOTOR POOL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	59,715	104,183	137,045	133,229	150,496	13,451	9.8%
5102	Fringe Benefits	33,394	70,526	82,050	81,139	81,485	(565)	-0.7%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,586	3,347	2,838	2,838	4,000	1,162	40.9%
5107	Part-time Overtime	-	195	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,163	8,542	-	-	-	-	0.0%
Total Salaries and Benefits		99,858	186,793	221,934	217,206	235,981	14,047	6.3%
Maintenance and Operations								
5202	Operating Supplies	538	730	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	34,421	90,613	100,000	110,000	110,000	10,000	10.0%
5207	Vehicle and Boat Maintenance	85,332	256,061	250,000	275,000	275,000	25,000	10.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,455	866	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5231	Tools and Equipment	7,341	9,482	14,000	10,000	10,000	(4,000)	-28.6%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	3,764	7,138	8,400	8,400	8,400	-	0.0%
5602	Safety Equipment	310	1,537	1,500	1,500	1,500	-	0.0%
5603	Employee Training	739	-	3,500	7,000	7,000	3,500	100.0%
Total Maintenance and Operations		160,618	401,448	428,720	456,220	456,220	27,500	6.4%
Total		260,476	588,241	650,654	673,426	692,201	41,547	6.4%

FY24/25 Budget Notes:
 5203/5207 - increased costs
 5231/5294 - decreased to bring in line with historical spending
 5236/5237/5603 - increased training

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0177 - ENGINEERING/INSPECTION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	42,849	92,673	109,822	115,620	144,973	35,151	32.0%
5102	Fringe Benefits	25,116	59,316	66,992	68,774	75,367	8,375	12.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,609	7,363	-	-	-	-	0.0%
Total Salaries and Benefits		71,574	159,353	176,814	184,394	220,340	43,526	24.6%
<u>Maintenance and Operations</u>								
5201	Office Supplies	584	1,772	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	633	343	1,500	1,500	1,500	-	0.0%
5210	Professional Services	2,005	13,920	8,500	20,000	20,000	11,500	135.3%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	-	1,500	1,500	1,500	0.0%
5231	Tools and Equipment	400	2,080	800	800	800	-	0.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5235	Membership Dues	-	608	400	400	400	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5602	Safety Equipment	-	375	750	750	750	-	0.0%
5603	Employee Training	473	4,307	2,000	2,000	2,000	-	0.0%
Total Maintenance and Operations		6,067	31,076	23,530	36,530	36,530	13,000	55.2%
Total		77,642	190,429	200,344	220,924	256,870	56,526	28.2%

FY24/25 Budget Notes:
5210 - increase budget for prelim engineering of misc capital projects and grant support
5227 - increase advertising budget for PSAs and ITBs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0178 - JANITORIAL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	56,347	108,718	113,820	127,052	140,424	26,605	23.4%
5102	Fringe Benefits	35,411	82,871	91,379	95,605	90,885	(493)	-0.5%
5103	Part-time Wages	22,728	-	13,924	14,133	14,769	845	6.1%
5104	Part-time Benefits	2,806	-	1,600	1,705	1,743	143	8.9%
5105	Overtime	2,462	7,706	7,922	7,922	7,922	-	0.0%
5107	Part-time Overtime	1,436	-	1,079	1,079	1,079	-	0.0%
5108	Unemployment Benefits	705	91	-	-	-	-	0.0%
5112	PERS Relief	4,953	9,244	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>126,849</u>	<u>208,631</u>	<u>229,723</u>	<u>247,495</u>	<u>256,822</u>	<u>27,099</u>	<u>11.8%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,931	8,474	19,000	39,000	39,000	20,000	105.3%
5208	Equipment Maintenance	294	1,933	3,000	3,000	3,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	5,255	12,552	25,000	25,000	25,000	-	0.0%
5231	Tools and Equipment	25	175	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5602	Safety Equipment	83	499	750	1,500	1,500	750	100.0%
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%
<u>Total Maintenance and Operations</u>		<u>13,572</u>	<u>25,563</u>	<u>50,650</u>	<u>73,300</u>	<u>73,300</u>	<u>22,650</u>	<u>44.7%</u>
<u>Total</u>		<u>140,421</u>	<u>234,194</u>	<u>280,373</u>	<u>320,795</u>	<u>330,122</u>	<u>49,749</u>	<u>17.7%</u>

FY24/25 Budget Notes:
5202 - shifted budget for supplies from Parks to Janitorial budget - added \$20,000
5602/5614 - additional staff

FUND 200

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	861,176	1,845,903	1,779,324	2,211,899	2,325,213	545,889	30.7%
4661	Connection Fees	10,512	19,973	16,911	17,211	17,696	785	4.6%
4662	Services & Meters	18,570	81,955	38,450	31,829	34,490	(3,960)	-10.3%
4663	In Lieu of City Sales Tax	168	424	-	-	-	-	0.0%
Total Operating Revenue		890,426	1,948,255	1,834,685	2,260,940	2,377,399	542,714	29.6%
Non- Operating Revenue								
4801	Interest on Investments	(836)	(24,136)	84,500	-	-	(84,500)	-100.0%
4802	Penalty & Interest (Utilities)	20	6,527	2,487	5,065	3,717	1,230	49.5%
4527	PERS Revenue	24,046	47,429	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4992	Transfer from GF	45,673	91,418	91,734	103,000	108,964	17,230	18.8%
4990	Transfer from Fund Balance	-	-	-	1,461	4,470	4,470	0.0%
Total Non-Operating Revenue		68,903	121,238	178,721	109,526	117,151	(61,570)	-34.5%
Total Water Revenue		959,329	2,069,492	2,013,406	2,370,466	2,494,551	481,144	23.9%
Total Water Revenues (W/O PERS Relief)		935,283	2,022,064	2,013,406	2,370,466	2,494,551	481,144	23.9%
Sewer Revenue								
Operating Revenue								
	Metered Sales	797,083	1,761,570	1,731,174	1,917,298	2,184,808	453,634	26.2%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	13,916	42,390	17,522	25,515	18,509	987	5.6%
4701	RV Dump Station	306	1,264	5,986	5,575	6,024	38	0.6%
4902	Other	-	-	-	-	-	-	0.0%
Total Operating Revenue		811,305	1,805,224	1,754,682	1,948,388	2,209,341	454,659	25.9%
Non- Operating Revenue								
4527	PERS Revenue	19,943	38,858	-	-	-	-	0.0%
4990	Transfer from Fund Balance	2,449	-	-	1,462	4,471	4,471	0.0%
Total Non-Operating Revenue		22,393	38,858	-	1,462	4,471	4,471	0.0%
Total Sewer Revenue		833,697	1,844,082	1,754,682	1,949,850	2,213,812	459,130	26.2%
Total Sewer Revenues (W/O PERS Relief)		813,754	1,805,224	1,754,682	1,949,850	2,213,812	459,130	26.2%
Total Operating Revenue		1,701,731	3,753,479	3,589,367	4,209,328	4,586,740	997,373	27.8%
Total Non-Operating Revenue		91,296	160,095	178,721	110,988	121,622	(57,099)	-31.9%
Total Water & Sewer Revenues		1,793,027	3,913,574	3,768,088	4,320,316	4,708,362	940,275	25.0%
Total Water & Sewer Revenues (W/O PERS Relief)		1,749,037	3,827,288	3,768,088	4,320,316	4,708,362	940,275	25.0%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
WATER COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	270,779	551,756	616,890	680,689	757,671	140,781	22.8%
5102	Fringe Benefits	157,719	347,235	384,043	419,541	415,051	31,007	8.1%
5103	Part-time Wages	7,404	1,118	-	4,296	4,447	4,447	0.0%
5104	Part-time Benefits	817	124	-	489	506	506	0.0%
5105	Overtime	14,004	35,815	42,662	43,573	47,187	4,525	10.6%
5107	Part-time Overtime	529	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,046	47,429	-	-	-	-	0.0%
Total Salaries and Benefits		475,298	983,493	1,043,595	1,148,588	1,224,861	181,266	17.4%
Maintenance and Operations								
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	67,130	121,396	134,550	212,850	212,850	78,300	58.2%
5203	Fuel and Lube	13,169	29,508	26,600	30,600	30,600	4,000	15.0%
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%
5208	Equipment Maintenance	14,609	43,960	40,900	44,550	46,550	5,650	13.8%
5209	Building & Grounds Maintenance	3,020	6,026	7,700	7,700	7,700	-	0.0%
5210	Professional Services	13,425	64,750	77,500	65,500	65,500	(12,000)	-15.5%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5217	Electricity	114,764	206,025	209,477	226,628	249,291	39,814	19.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	14,582	5,478	60.2%
5222	Auto Insurance	5,718	11,343	12,477	14,187	14,885	2,407	19.3%
5223	Liability Insurance	1,620	3,282	5,728	2,913	11,080	5,352	93.4%
5226	Testing and Analysis	10,644	17,319	17,000	17,000	20,000	3,000	17.6%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,460	3,737	9,400	9,400	9,400	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5248	Lobbying	-	-	-	-	1,000	1,000	0.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	24	2,395	1,900	1,512	1,553	(347)	-18.3%
5603	Employee Training	2,368	3,455	5,200	13,150	13,150	7,950	152.9%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	839	1,729	-	-	-	-	0.0%
Total Maintenance and Operations		350,974	725,389	781,296	887,553	928,324	147,028	18.8%
Transfers								
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
5990	Transfers To	12,112	265,500	124,780	326,911	335,754	210,974	169.1%
Total Transfers		182,088	323,290	188,515	334,325	341,365	152,850	81.1%
Total		1,008,360	2,032,172	2,013,406	2,370,466	2,494,551	481,144	23.9%

City of Homer
FY24/25 Operating Budget

FUND DEPT		200 - UTILITY FUND 0400 - WATER SYSTEM ADMINISTRATION						
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	28,687	79,341	67,519	117,111	141,165	73,646	109.1%
5102	Fringe Benefits	15,518	41,609	39,239	68,713	72,477	33,238	84.7%
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%
5104	Part-time Benefits	817	68	-	-	-	-	0.0%
5105	Overtime	41	318	355	355	355	-	0.0%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,480	7,083	-	-	-	-	0.0%
	Total Salaries and Benefits	55,407	129,077	107,113	186,179	213,996	106,883	99.8%
	Maintenance and Operations							
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	102	16	750	750	750	-	0.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	22	4,975	4,500	4,500	4,500	-	0.0%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	14,582	5,478	60.2%
5222	Auto Insurance	5,718	11,343	12,477	14,187	14,885	2,407	19.3%
5223	Liability Insurance	1,620	3,282	5,728	2,913	11,080	5,352	93.4%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	-	-	900	900	900	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5248	Lobbying	-	-	-	-	1,000	1,000	0.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	-	2,021	1,100	1,100	1,100	-	0.0%
5603	Employee Training	614	736	1,500	9,450	9,450	7,950	530.0%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	839	1,729	-	-	-	-	0.0%
	Total Maintenance and Operations	42,154	97,148	108,369	123,913	136,980	28,612	26.4%
	Transfers							
	Transfer to Water CARMA	-	247,542	106,804	309,001	325,376	218,572	204.6%
	Transfer to Reserves for Energy Project Repay	12,398	12,398	12,398	12,398	4,919	(7,479)	-60.3%
	Transfer to Revolving Energy Fund	469	469	469	469	188	(281)	-60.0%
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%
	FY2020 Unemployment Credit	(1,102)	-	-	-	-	-	0.0%
	Transfer to Health Insurance Fund	347	91	109	43	271	162	148.6%
5990	Total Transfers	12,112	265,500	124,780	326,911	335,754	210,974	169.1%
	Other							
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
	Total Other	169,976	57,790	63,736	7,414	5,611	(58,124)	-91.2%
	Total	279,650	549,515	403,997	644,417	692,342	288,345	71.4%

FY24/25 Budget Notes:

5101/5102 - 1.5 finance FTEs (split 50/50 between water admin and sewer admin)

5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)

5236/5237/5603 - CDL training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0401 - WATER TREATMENT PLANT							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	72,973	173,703	187,086	201,214	226,972	39,885	21.3%
5102	Fringe Benefits	46,004	105,302	115,887	120,696	121,173	5,286	4.6%
5103	Part-time Wages	-	48	-	430	445	445	0.0%
5104	Part-time Benefits	-	6	-	49	51	51	0.0%
5105	Overtime	9,329	19,728	16,475	17,387	21,000	4,525	27.5%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,932	15,386	-	-	-	-	0.0%
	Total Salaries and Benefits	135,238	314,173	319,448	339,775	369,640	50,191	15.7%
	Maintenance and Operations							
5202	Operating Supplies	4,669	16,103	10,000	10,000	10,000	-	0.0%
5203	Fuel and Lube	12,944	27,933	26,000	30,000	30,000	4,000	15.4%
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%
5208	Equipment Maintenance	8,105	22,077	23,000	23,000	25,000	2,000	8.7%
5209	Building & Grounds Maintenance	290	2,278	3,000	3,000	3,000	-	0.0%
5210	Professional Services	6,528	30,013	30,000	30,000	30,000	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5217	Electricity	46,989	87,615	102,436	96,377	106,014	3,578	3.5%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
5603	Employee Training	915	684	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	148,383	322,971	347,436	345,377	357,014	9,578	2.8%
	Total	283,621	637,144	666,885	685,152	726,654	59,770	9.0%

FY24/25 Budget Notes:
5203 - Increase in cost due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0402 - WATER SYSTEM TESTING							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	2,949	9,658	6,700	10,000	10,000	3,300	49.3%
5208	Equipment Maintenance	1,749	5,390	4,550	5,500	5,500	950	20.9%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	202	785	500	500	500	-	0.0%
5226	Testing and Analysis	10,644	17,319	17,000	17,000	20,000	3,000	17.6%
Total Maintenance and Operations		15,545	33,152	28,750	33,000	36,000	7,250	25.2%
Total		15,545	33,152	28,750	33,000	36,000	7,250	25.2%

FY24/25 Budget Notes:
5202/5208 - Increase in cost of supplies due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0403 - PUMP STATION							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	7,542	14,586	15,061	16,565	17,805	2,744	18.2%
5102	Fringe Benefits	4,209	8,770	9,838	10,343	9,930	92	0.9%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	34	79	600	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	638	1,164	-	-	-	-	0.0%
	Total Salaries and Benefits	12,423	24,598	25,499	27,508	28,335	2,836	11.1%
	Maintenance and Operations							
5202	Operating Supplies	398	230	500	500	500	-	0.0%
5203	Fuel and Lube	225	1,574	600	600	600	-	0.0%
5208	Equipment Maintenance	4,243	12,401	9,300	12,000	12,000	2,700	29.0%
5209	Building & Grounds Maintenance	713	1,970	2,000	2,000	2,000	-	0.0%
5217	Electricity	28,771	65,999	62,621	72,599	79,859	17,237	27.5%
5231	Tools and Equipment	248	573	500	500	500	-	0.0%
	Total Maintenance and Operations	34,597	82,747	75,521	88,199	95,459	19,937	26.4%
	Total	47,020	107,345	101,020	115,707	123,793	22,773	22.5%

FY24/25 Budget Notes:
5208 - Increase in cost due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0404 - WATER DISTRIBUTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	69,932	121,854	153,108	144,070	159,493	6,385	4.2%
5102	Fringe Benefits	39,223	82,007	91,912	88,386	87,324	(4,588)	-5.0%
5103	Part-time Wages	-	95	-	859	889	889	0.0%
5104	Part-time Benefits	-	11	-	98	101	101	0.0%
5105	Overtime	4,330	13,679	21,970	21,970	21,970	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,255	10,765	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>119,740</u>	<u>228,412</u>	<u>266,990</u>	<u>255,383</u>	<u>269,777</u>	<u>2,787</u>	<u>1.0%</u>
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	34,474	69,442	30,000	30,000	30,000	-	0.0%
5208	Equipment Maintenance	-	2,841	2,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	1,335	1,536	1,500	1,500	1,500	-	0.0%
5210	Professional Services	6,062	25,600	20,000	20,000	20,000	-	0.0%
5217	Electricity	39,004	52,411	44,420	57,653	63,418	18,998	42.8%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,615	3,147	6,500	6,500	6,500	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>82,491</u>	<u>154,976</u>	<u>104,420</u>	<u>117,653</u>	<u>123,418</u>	<u>18,998</u>	<u>18.2%</u>
	<u>Total</u>	<u>202,231</u>	<u>383,388</u>	<u>371,410</u>	<u>373,035</u>	<u>393,195</u>	<u>21,785</u>	<u>5.9%</u>

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0405 - WATER RESERVOIR								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	2,446	4,556	4,855	5,471	5,835	980	20.2%
5102	Fringe Benefits	1,502	2,747	3,542	3,754	3,557	15	0.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	8	18	-	-	-	-	0.0%
5107	Part-time Overtime	68	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	207	363	-	-	-	-	0.0%
Total Salaries and Benefits		4,230	7,684	8,396	9,225	9,391	995	11.9%
Maintenance and Operations								
5202	Operating Supplies	386	258	600	600	600	-	0.0%
5208	Equipment Maintenance	513	1,251	1,800	1,800	1,800	-	0.0%
5209	Building & Grounds Maintenance	682	242	1,200	1,200	1,200	-	0.0%
5210	Professional Services	-	-	17,000	5,000	5,000	(12,000)	-70.6%
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%
Total Maintenance and Operations		1,581	2,901	21,800	9,800	9,800	(12,000)	-55.0%
Total		5,811	10,585	30,196	19,025	19,191	(11,005)	-36.4%

FY24/25 Budget Notes:
5210 - Reduced; Dam Safety inspection is performed every three years

City of Homer
FY24/25 Operating Budget

FUND		200 - UTILITY FUND						
DEPT		0406 - WATER METERS						
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	29,208	56,417	61,417	75,694	80,955	19,538	31.8%
5102	Fringe Benefits	18,174	40,989	44,355	50,302	47,911	3,556	8.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	10	416	1,488	1,488	1,488	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,461	4,506	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>49,853</u>	<u>102,327</u>	<u>107,260</u>	<u>127,485</u>	<u>130,354</u>	<u>23,094</u>	<u>21.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	21,879	14,736	75,000	150,000	150,000	75,000	100.0%
5210	Professional Services	611	3,378	5,000	5,000	5,000	-	0.0%
5231	Tools and Equipment	597	18	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	24	375	800	412	453	(347)	-43.4%
5603	Employee Training	839	2,035	1,200	1,200	1,200	-	0.0%
<u>Total Maintenance and Operations</u>		<u>23,949</u>	<u>20,541</u>	<u>83,500</u>	<u>158,112</u>	<u>158,153</u>	<u>74,653</u>	<u>89.4%</u>
<u>Total</u>		<u>73,802</u>	<u>122,868</u>	<u>190,760</u>	<u>285,597</u>	<u>288,507</u>	<u>97,747</u>	<u>51.2%</u>

FY24/25 Budget Notes:

5202 - Most customer meters are 18+ years old, industry standard is 10 years life. Funds will be used to continue the meter replacement project. These funds will cover approximately 300 new meters a year.

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0407 - WATER HYDRANTS							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	59,991	101,300	127,843	120,564	125,447	(2,396)	-1.9%
5102	Fringe Benefits	33,089	65,811	79,271	77,346	72,680	(6,591)	-8.3%
5103	Part-time Wages	-	333	-	3,007	3,113	3,113	0.0%
5104	Part-time Benefits	-	39	-	342	354	354	0.0%
5105	Overtime	253	1,576	1,774	1,774	1,774	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,074	8,162	-	-	-	-	0.0%
	Total Salaries and Benefits	98,407	177,222	208,888	203,033	203,368	(5,520)	-2.6%
Maintenance and Operations								
5202	Operating Supplies	2,274	10,952	11,000	11,000	11,000	-	0.0%
5210	Professional Services	-	-	500	500	500	-	0.0%
	Total Maintenance and Operations	2,274	10,952	11,500	11,500	11,500	-	0.0%
	Total	100,681	188,174	220,388	214,533	214,868	(5,520)	-2.5%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
SEWER	COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	225,460	467,177	515,469	571,140	643,401	127,932	24.8%
5102	Fringe Benefits	129,276	295,421	313,807	346,144	346,198	32,391	10.3%
5103	Part-time Wages	7,404	2,367	13,741	16,095	16,659	2,918	21.2%
5104	Part-time Benefits	837	252	1,667	1,806	1,869	202	12.1%
5105	Overtime	11,329	22,044	23,434	24,020	25,375	1,941	8.3%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%
5112	PERS Relief	19,943	38,858	-	-	-	-	0.0%
	Total Salaries and Benefits	395,986	826,134	868,119	959,205	1,033,502	165,383	19.1%
	Maintenance and Operations							
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	11,254	35,721	52,040	58,800	58,800	6,760	13.0%
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%
5204	Chemicals	27,486	63,027	66,000	66,000	76,000	10,000	15.2%
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%
5208	Equipment Maintenance	14,110	44,215	39,400	40,000	44,000	4,600	11.7%
5209	Building & Grounds Maintenance	1,405	2,824	3,800	3,800	3,800	-	0.0%
5210	Professional Services	54,992	49,302	52,700	77,000	172,000	119,300	226.4%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%
5217	Electricity	116,762	284,705	281,190	313,176	344,494	63,304	22.5%
5218	Water	381	669	560	736	809	249	44.5%
5219	Sewer	387	669	444	736	810	366	82.5%
5221	Property Insurance	4,776	10,822	11,904	18,636	24,718	12,814	107.6%
5222	Auto Insurance	5,718	11,343	12,477	14,187	14,885	2,407	19.3%
5223	Liability Insurance	1,256	2,530	4,415	2,324	9,529	5,114	115.8%
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%
5227	Advertising	239	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	1,990	1,797	4,800	4,800	4,800	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%
5235	Membership Dues	350	-	700	700	700	-	0.0%
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%
5248	Lobbying	-	-	-	-	1,000	1,000	0.0%
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%
5601	Uniform	100	199	350	350	500	150	42.9%
5602	Safety Equipment	1,793	2,934	2,650	2,650	2,650	-	0.0%
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	290,529	588,383	634,290	723,118	879,728	245,438	38.7%
	Transfers							
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%
5990	Transfers To	278	302,557	239,253	259,173	293,977	54,724	22.9%
	Total Transfers	150,052	316,793	252,273	267,528	300,582	48,309	19.1%
	Total	836,568	1,731,309	1,754,682	1,949,850	2,213,812	459,130	26.2%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0500 - SEWER SYSTEM ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	28,687	79,341	67,519	117,111	141,165	73,646	109.1%
5102	Fringe Benefits	15,524	41,619	39,239	68,713	72,477	33,238	84.7%
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%
5104	Part-time Benefits	837	69	-	-	-	-	0.0%
5105	Overtime	41	318	200	403	403	203	101.5%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,420	6,324	-	-	-	-	0.0%
	Total Salaries and Benefits	55,374	128,328	106,958	186,227	214,044	107,086	100.1%
	Maintenance and Operations							
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	400	46	800	800	800	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	22	1,406	4,500	4,500	4,500	-	0.0%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%
5221	Property Insurance	4,776	10,822	11,904	18,636	24,718	12,814	107.6%
5222	Auto Insurance	5,718	11,343	12,477	14,187	14,885	2,407	19.3%
5223	Liability Insurance	1,256	2,530	4,415	2,324	9,529	5,114	115.8%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	-	-	700	700	700	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	350	-	700	700	700	-	0.0%
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%
5248	Lobbying	-	-	-	-	1,000	1,000	0.0%
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%
5601	Uniform	100	199	350	350	500	150	42.9%
5602	Safety Equipment	912	2,711	2,300	2,300	2,300	-	0.0%
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	35,961	69,315	98,257	117,970	134,116	35,859	36.5%
	Transfers							
	Transfer to Sewer CARMA	-	297,484	234,166	254,138	288,758	54,593	23.3%
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	278	73	88	35	219	132	150.4%
5990	Total Transfers	278	302,557	239,253	259,173	293,977	54,724	22.9%
	Other							
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%
	Total Other	149,774	14,236	13,020	8,355	6,605	(6,415)	-49.3%
	Total	241,387	514,435	457,488	571,725	648,742	191,255	41.8%

FY24/25 Budget Notes:

5101/5102 - 1.5 finance FTEs (split 50/50 between water admin and sewer admin)

5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)

5236/5237/5603 - CDL training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND DEPT		200 - UTILITY FUND 0501 - SEWER PLANT OPERATIONS						
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	75,612	183,840	194,417	210,110	230,703	36,286	18.7%
5102	Fringe Benefits	48,725	124,304	122,171	127,499	124,976	2,805	2.3%
5103	Part-time Wages	-	1,535	13,741	14,377	14,880	1,139	8.3%
5104	Part-time Benefits	-	160	1,667	1,610	1,667	(1)	0.0%
5105	Overtime	10,227	14,700	14,590	14,972	14,972	382	2.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%
5112	PERS Relief	7,230	15,793	-	-	-	-	0.0%
Total Salaries and Benefits		143,069	340,330	346,586	368,568	387,198	40,612	11.7%
Maintenance and Operations								
5202	Operating Supplies	3,780	8,958	8,000	12,000	12,000	4,000	50.0%
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%
5204	Chemicals	27,486	63,027	66,000	66,000	76,000	10,000	15.2%
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%
5208	Equipment Maintenance	13,447	25,448	22,000	22,000	26,000	4,000	18.2%
5209	Building & Grounds Maintenance	793	1,999	2,000	2,000	2,000	-	0.0%
5210	Professional Services	14,618	15,955	15,700	30,000	70,000	54,300	345.9%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5217	Electricity	106,428	267,324	256,513	294,056	323,462	66,949	26.1%
5218	Water	381	669	560	736	809	249	44.5%
5219	Sewer	387	669	444	736	810	366	82.5%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	514	527	900	900	900	-	0.0%
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%
5602	Safety Equipment	881	224	350	350	350	-	0.0%
5603	Employee Training	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		190,662	418,864	406,716	468,028	551,581	144,864	35.6%
Total		333,731	759,194	753,303	836,596	938,779	185,476	24.6%

FY24/25 Budget Notes:
5202/5203 - Increase in cost of supplies due to economy
5210 - increases in use; some years are higher than others

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0502 - SEWER SYSTEM TESTING							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
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%
	<u>Total Salaries and Benefits</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,081	7,872	6,240	9,000	9,000	2,760	44.2%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,552	18	2,500	2,500	2,500	-	0.0%
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>6,789</u>	<u>11,194</u>	<u>15,240</u>	<u>18,000</u>	<u>18,000</u>	<u>2,760</u>	<u>18.1%</u>
	<u>Total</u>	<u>6,789</u>	<u>11,194</u>	<u>15,240</u>	<u>18,000</u>	<u>18,000</u>	<u>2,760</u>	<u>18.1%</u>

FY24/25 Budget Notes:
5202 - Increase in cost of supplies due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0503 - SEWER LIFT STATION							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	49,836	84,598	103,319	99,429	111,409	8,090	7.8%
5102	Fringe Benefits	26,491	52,959	61,452	60,446	60,375	(1,077)	-1.8%
5103	Part-time Wages	-	95	-	859	889	889	0.0%
5104	Part-time Benefits	-	11	-	98	101	101	0.0%
5105	Overtime	619	4,599	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,250	7,078	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>81,195</u>	<u>149,341</u>	<u>169,771</u>	<u>165,832</u>	<u>177,774</u>	<u>8,004</u>	<u>4.7%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	487	5,145	12,000	12,000	12,000	-	0.0%
5208	Equipment Maintenance	471	16,846	16,000	16,000	16,000	-	0.0%
5209	Building & Grounds Maintenance	612	825	1,800	1,800	1,800	-	0.0%
5217	Electricity	10,213	17,382	24,060	19,120	21,032	(3,028)	-12.6%
5231	Tools and Equipment	774	797	1,600	1,600	1,600	-	0.0%
<u>Total Maintenance and Operations</u>		<u>12,557</u>	<u>40,994</u>	<u>55,460</u>	<u>50,520</u>	<u>52,432</u>	<u>(3,028)</u>	<u>-5.5%</u>
<u>Total</u>		<u>93,752</u>	<u>190,335</u>	<u>225,231</u>	<u>216,352</u>	<u>230,206</u>	<u>4,975</u>	<u>2.2%</u>

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0504 - COLLECTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	71,325	119,399	150,214	144,490	160,124	9,910	6.6%
5102	Fringe Benefits	38,536	76,540	90,945	89,486	88,370	(2,575)	-2.8%
5103	Part-time Wages	-	95	-	859	889	889	0.0%
5104	Part-time Benefits	-	11	-	98	101	101	0.0%
5105	Overtime	443	2,427	3,644	3,644	5,000	1,356	37.2%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,045	9,663	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>116,349</u>	<u>208,135</u>	<u>244,804</u>	<u>238,577</u>	<u>254,485</u>	<u>9,681</u>	<u>4.0%</u>
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	4,506	13,700	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	192	1,921	1,400	2,000	2,000	600	42.9%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	38,800	31,922	30,000	40,000	95,000	65,000	216.7%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5217	Electricity	121	-	617	-	-	(617)	-100.0%
5227	Advertising	239	-	-	-	-	-	0.0%
5231	Tools and Equipment	702	472	1,600	1,600	1,600	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>44,561</u>	<u>48,016</u>	<u>58,617</u>	<u>68,600</u>	<u>123,600</u>	<u>64,983</u>	<u>110.9%</u>
	<u>Total</u>	<u>160,910</u>	<u>256,151</u>	<u>303,421</u>	<u>307,177</u>	<u>378,085</u>	<u>74,664</u>	<u>24.6%</u>

FY24/25 Budget Notes:
5208 - Increase in cost of supplies due to economy
5210 - Tri-Annual Kachemak septic pumping contract

City of Homer
FY24/25 Operating Budget

FUND 400

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION							
4515	Ferry Lease	9,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	211,259	397,151	460,000	500,000	500,000	40,000	8.7%
	Operating Revenue - Admin	220,259	415,151	478,000	518,000	518,000	40,000	8.4%
4527	PERS Revenue	46,050	92,383	-	-	-	-	0.0%
4634	Port Storage Fees	50,537	119,992	92,002	96,164	96,164	4,162	4.5%
4635	Port Impound Fees	-	204	-	-	-	-	0.0%
4705	Business Licenses	10	10	34	-	-	(34)	-100.0%
4801	Interest on Investments	(3,078)	(62,000)	24,531	-	-	(24,531)	-100.0%
4901	Surplus Property	8,767	26,078	8,014	-	-	(8,014)	-100.0%
4902	Other Revenue	573	123,189	883	-	-	(883)	-100.0%
4990	Transfers In	7,277	208,321	-	8,746	26,572	26,572	0.0%
	Non-Operating Revenue - Admin	110,135	508,176	125,464	104,910	122,736	(2,728)	-2.2%
0601	HARBOR							
4245	Waste Oil Disposal	503	603	1,564	-	-	(1,564)	-100.0%
4249	Oil Spill Rec	-	(100)	296	-	-	(296)	-100.0%
4318	Parking Fees	80,508	180,789	117,134	225,000	225,000	107,866	92.1%
4319	Electrical Supplies	1,554	2,275	2,298	2,403	2,380	82	3.6%
4624	Berth Trans Mo	296,811	649,848	625,600	698,295	720,640	95,040	15.2%
4625	Berth Reserved	752,979	1,533,906	1,587,123	1,771,547	1,828,236	241,113	15.2%
4626	Berth Trans A	113,854	315,591	288,914	322,486	332,805	43,891	15.2%
4627	Berth Trans S/A	88,268	130,453	135,742	151,515	156,364	20,622	15.2%
4628	Berth Trans Dly	74,230	152,145	134,210	149,805	154,599	20,389	15.2%
4629	Metered Energy	79,370	186,689	91,546	92,677	89,472	(2,074)	-2.3%
4644	Pumping	-	-	339	-	-	(339)	-100.0%
4645	Wooden Grid	3,959	5,006	6,185	5,697	4,833	(1,352)	-21.9%
4646	Commercial Ramp	35,441	54,913	60,000	55,000	55,000	(5,000)	-8.3%
4647	Berth Wait List	12,012	15,211	12,055	12,394	12,623	568	4.7%
4648	Steel Grid Fees	6,512	7,900	9,121	8,000	8,000	(1,121)	-12.3%
4663	Trans Enrg 110 V	14,468	47,616	44,355	42,746	42,746	(1,609)	-3.6%
4664	Trans Engy 220 V	6,011	16,186	28,194	28,744	28,744	550	2.0%
4665	Trans Engy 208 V	105,604	205,197	153,840	159,228	159,228	5,388	3.5%
4666	Comm Ramp Wharf	15,310	38,422	44,666	40,000	40,000	(4,666)	-10.4%
	Parking Fines	-	-	-	8,000	8,000	8,000	0.0%
	Spit Camping	-	-	-	110,000	110,000	110,000	0.0%
	Operating Revenue - Harbor	1,687,393	3,542,651	3,343,182	3,883,536	3,978,670	635,488	19.0%
4802	Penalty Income	2,263	6,101	13,598	6,500	6,500	(7,098)	-52.2%
4902	Other Revenue	36,259	68,633	71,241	71,325	60,167	(11,073)	-15.5%
	Non-Operating Revenue - Harbor	38,523	74,735	84,838	77,825	66,667	(18,171)	-21.4%
0602	PIONEER DOCK							
4631	USCG Leases	18,808	35,067	36,808	36,494	30,796	(6,012)	-16.3%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	75,257	207,277	232,477	214,809	214,809	(17,667)	-7.6%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	5,652	11,338	9,569	10,500	10,500	931	9.7%
4642	PD Docking	24,626	41,079	52,285	46,000	46,000	(6,285)	-12.0%
	Operating Revenue - Pioneer Dock	124,344	294,761	331,140	307,804	302,106	(29,034)	-8.8%

City of Homer
FY24/25 Operating Budget

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0603	FISH DOCK							
4620	Ice Sales	82,463	272,257	266,797	265,742	265,742	(1,054)	-0.4%
4621	Cold Storage	21,724	27,398	17,705	25,000	25,000	7,295	41.2%
4622	Crane Rental	88,510	193,965	197,594	190,306	190,306	(7,288)	-3.7%
4623	Card Access Fees	3,722	5,780	8,748	5,700	5,700	(3,048)	-34.8%
4637	Seafood Wharfge	5,013	17,200	16,795	17,324	17,324	529	3.1%
4700	Other Wharf Fd	-	6,694	9,843	9,843	9,843	-	0.0%
	Operating Revenue - Fish Dock	201,431	523,294	517,482	513,915	513,915	(3,568)	-0.7%
4206	Fish Tax	0	66,865	54,760	64,562	64,562	9,802	17.9%
0604	DEEP WATER DOCK							
4633	Stevedoring	2,794	8,882	14,080	12,000	12,000	(2,080)	-14.8%
4637	Seafood Wharfge	-	-	558	-	-	(558)	-100.0%
4640	DWD Wharfage	18,675	-	37,314	40,426	46,651	9,337	25.0%
4643	DWD Docking	63,859	116,132	100,000	100,000	100,000	-	0.0%
4668	Water Sales	15,454	32,419	25,000	30,000	30,000	5,000	20.0%
4672	Port Security Revenues	-	-	-	-	-	-	0.0%
	Operating Revenue - Deep Water Dock	100,782	157,434	176,953	182,426	188,651	11,699	6.6%
0605	OUTFALL LINE							
4704	Outfall Line	2,400	4,626	4,800	4,800	4,800	-	0.0%
0606	FISH GRINDER							
4706	Fish Grinder	1,040	7,018	7,998	7,390	7,390	(608)	-7.6%
0615	LOAD AND LAUNCH RAMP							
4653	Load and Launch Ramp	74,855	132,446	126,663	130,000	130,000	3,337	2.6%
	Total	2,561,162	5,727,157	5,251,279	5,795,168	5,897,497	646,217	12.3%

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	538,123	1,128,870	1,210,211	1,470,611	1,552,986	342,775	28.3%
5102	Fringe Benefits	242,447	634,397	737,330	916,911	873,798	136,467	18.5%
5103	Part-time Wages	43,425	107,259	146,292	155,371	184,933	38,642	26.4%
5104	Part-time Benefits	5,054	12,256	16,844	19,086	23,173	6,329	37.6%
5105	Overtime	11,473	31,929	37,766	39,439	39,439	1,672	4.4%
5107	Part-time Overtime	142	855	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	3,465	348	-	-	-	-	0.0%
5112	PERS Relief	46,050	92,383	-	-	-	-	0.0%
	Total Salaries and Benefits	890,179	2,008,297	2,152,322	2,605,297	2,678,207	525,885	24.4%
Maintenance and Operations								
5201	Office Supplies	1,472	5,322	4,200	4,700	4,700	500	11.9%
5202	Operating Supplies	8,783	20,623	26,000	26,000	26,000	-	0.0%
5203	Fuel and Lube	21,026	40,700	36,300	36,300	36,300	-	0.0%
5204	Chemicals	6,060	6,410	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,710)	21,532	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	20,729	68,340	63,000	64,000	77,000	14,000	22.2%
5209	Building & Grounds Maintenance	14,304	24,264	62,000	67,000	67,000	5,000	8.1%
5210	Professional Services	15,245	16,176	17,500	21,500	36,500	19,000	108.6%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	10,000	2,000	25.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5217	Electricity	309,842	664,046	650,701	730,450	803,495	152,795	23.5%
5218	Water	23,147	75,643	99,581	83,208	91,528	(8,052)	-8.1%
5219	Sewer	4,071	13,157	14,018	14,472	15,919	1,901	13.6%
5220	Refuse and Disposal	27,326	40,694	63,300	63,300	63,300	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	116,336	45,142	63.4%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,522	1,247	12.1%
5223	Liability Insurance	29,030	86,649	51,610	69,016	81,843	30,234	58.6%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5227	Advertising	432	6,076	7,000	7,000	7,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	5,595	9,471	15,700	16,700	18,700	3,000	19.1%
5234	Record and Permits	-	-	-	2,000	4,000	4,000	0.0%
5235	Membership Dues	3,710	6,088	7,000	7,000	7,000	-	0.0%
5236	Transportation	-	6,641	9,200	4,000	4,000	(5,200)	-56.5%
5237	Subsistence	285	6,837	5,837	4,000	4,000	(1,837)	-31.5%
5238	Printing and Binding	178	1,482	3,500	3,500	3,500	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	42,000	20,000	90.9%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	214	8,748	18,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	24,727	104,946	89,000	104,000	129,000	40,000	44.9%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	8,119	8,545	25,000	25,000	25,000	-	0.0%
5287	Animal Control Building Maintenance	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	3,198	8,785	9,500	9,500	11,500	2,000	21.1%
5602	Safety Equipment	1,552	10,601	15,000	15,000	15,000	-	0.0%
5603	Employee Training	100	7,918	9,000	38,500	41,000	32,000	355.6%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5608	Debt Repayment - Interest	62,422	4,665	-	-	-	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
5637	Diving Services	-	4,350	8,500	8,500	8,500	-	0.0%
5638	Signage Parking Delineation	14,897	12,243	15,500	31,000	31,000	15,500	100.0%
	Total Maintenance and Operations	720,018	1,529,210	1,616,536	1,912,325	2,100,713	484,177	30.0%
Transfers								
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	263,915	1,459,829	1,420,397	1,203,680	1,069,064	(351,332)	-24.7%
	Total Transfers	284,535	1,526,072	1,482,422	1,277,546	1,118,577	(363,845)	-24.5%
	Total	1,894,732	5,063,579	5,251,279	5,795,168	5,897,497	646,217	12.3%

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0600 - ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	99,009	190,438	212,698	346,600	367,344	154,646	72.7%
5102	Fringe Benefits	47,751	108,119	130,203	205,049	194,664	64,461	49.5%
5103	Part-time Wages	-	-	2,848	11,262	11,988	9,140	320.9%
5104	Part-time Benefits	-	-	328	1,383	1,444	1,116	340.3%
5105	Overtime	555	(435)	5,845	5,845	5,845	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,146	15,120	-	-	-	-	0.0%
Total Salaries and Benefits		155,460	313,243	351,921	570,139	581,284	229,363	65.2%
Maintenance and Operations								
5201	Office Supplies	774	4,133	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	767	2,806	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	-	197	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,813	4,753	5,000	10,000	10,000	5,000	100.0%
5210	Professional Services	4,687	4,548	3,000	5,000	5,000	2,000	66.7%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	10,000	2,000	25.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	116,336	45,142	63.4%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,522	1,247	12.1%
5223	Liability Insurance	29,030	86,649	51,610	69,016	81,843	30,234	58.6%
5227	Advertising	432	5,930	6,000	6,000	6,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	518	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,730	2,873	3,500	3,500	3,500	-	0.0%
5236	Transportation	-	2,978	4,500	4,000	4,000	(500)	-11.1%
5237	Subsistence	285	5,620	3,500	4,000	4,000	500	14.3%
5238	Printing and Binding	-	1,482	3,000	3,000	3,000	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	42,000	20,000	90.9%
5252	Credit Card Expenses	24,001	99,722	85,000	100,000	125,000	40,000	47.1%
5258	Float and Ramp Repairs	2,457	-	-	-	-	-	0.0%
5603	Employee Training	-	100	1,000	14,500	14,500	13,500	1350.0%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5608	Debt Repayment - Interest	62,422	4,665	-	-	-	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
Total Maintenance and Operations		225,291	414,099	381,599	577,595	646,669	265,070	69.5%
Transfers								
	Transfer to Port Reserves	-	1,120,189	1,023,675	328,588	188,491	(835,184)	-81.6%
	Transfer to Reserves for Match Funding	-	-	-	500,000	500,000	500,000	0.0%
	Transfer to Revolving Energy Fund	1,341	1,341	-	-	-	-	0.0%
	Transfer to Bond Fund	225,000	300,000	300,000	375,000	380,000	80,000	26.7%
	Transfer to Health Insurance Fund	673	176	212	92	573	362	170.8%
5990	Total Transfers	227,014	1,421,706	1,323,886	1,203,680	1,069,064	(254,822)	-19.2%
Others								
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
Total Others		20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
Total		628,385	2,215,291	2,119,432	2,425,280	2,346,530	227,099	10.7%

FY24/25 Budget Notes:

5101/5102 - 50% of special projects communications coordinator has been moved from General Fund - City Manager budget

5103/5104 - new seasonal admin position

5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

5248 - increased to allow for additional travel costs related to lobbying efforts

5252 - increased costs due to taking on more pay kiosks and campgrounds

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0601 - HARBOR								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	192,889	418,169	447,470	454,019	461,218	13,748	3.1%
5102	Fringe Benefits	87,245	233,943	269,477	277,250	257,266	(12,210)	-4.5%
5103	Part-time Wages	22,487	64,619	89,594	116,344	120,416	30,822	34.4%
5104	Part-time Benefits	2,510	7,202	10,316	14,292	14,503	4,187	40.6%
5105	Overtime	7,002	19,346	17,772	18,123	18,123	351	2.0%
5107	Part-time Overtime	136	288	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	649	348	-	-	-	-	0.0%
5112	PERS Relief	16,836	34,823	-	-	-	-	0.0%
	Total Salaries and Benefits	329,754	778,737	836,328	881,728	873,226	36,898	4.4%
	Maintenance and Operations							
5201	Office Supplies	288	93	600	600	600	-	0.0%
5202	Operating Supplies	3,008	7,726	7,500	7,500	7,500	-	0.0%
5203	Fuel and Lube	10,619	20,330	17,000	17,000	17,000	-	0.0%
5204	Chemicals	3,528	5,069	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	219	2,449	5,000	5,000	5,000	-	0.0%
5208	Equipment Maintenance	-	228	1,000	2,000	2,000	1,000	100.0%
5209	Building & Grounds Maintenance	1,948	5,017	7,500	7,500	7,500	-	0.0%
5210	Professional Services	1,240	251	2,500	2,500	2,500	-	0.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	226,932	460,956	414,579	507,052	557,757	143,179	34.5%
5218	Water	11,545	41,925	55,624	46,117	50,729	(4,895)	-8.8%
5219	Sewer	2,407	8,211	7,880	9,033	9,936	2,055	26.1%
5220	Refuse and Disposal	26,144	38,881	60,000	60,000	60,000	-	0.0%
5227	Advertising	-	146	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	709	3,001	2,000	2,000	4,000	2,000	100.0%
5235	Membership Dues	-	535	500	500	500	-	0.0%
5236	Transportation	-	2,213	2,700	-	-	(2,700)	-100.0%
5237	Subsistence	-	1,000	1,337	-	-	(1,337)	-100.0%
5238	Printing and Binding	178	-	500	500	500	-	0.0%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5287	Electrical Supplies	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	1,027	3,059	3,000	3,000	5,000	2,000	66.7%
5602	Safety Equipment	584	2,951	5,000	5,000	5,000	-	0.0%
5603	Employee Training	-	1,991	3,000	9,500	12,000	9,000	300.0%
5638	Signage Parking Delineation	14,897	12,243	15,500	31,000	31,000	15,500	100.0%
	Total Maintenance and Operations	306,187	623,432	619,820	722,902	785,622	165,802	26.8%
	Transfers							
	Transfer to Loan Payment to GF - Principal			65,364	-	-	(65,364)	-100.0%
	Transfer to Loan Payment to GF - Interest	10,547	3,922	1,961	-	-	(1,961)	-100.0%
5990	Total Transfers	10,547	3,922	67,325	-	-	(67,325)	-100.0%
	Total	646,489	1,406,091	1,523,473	1,604,629	1,658,848	135,375	8.9%

FY24/25 Budget Notes:
5990 - Loan to GF to be paid off FY23

City of Homer
FY24/25 Operating Budget

FUND		400 - PORT & HARBOR ENTERPRISE FUND						
DEPT		0602 - PIONEER DOCK						
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	20,959	45,344	30,629	30,788	31,683	1,054	3.4%
5102	Fringe Benefits	9,233	24,650	18,089	18,307	17,154	(936)	-5.2%
5103	Part-time Wages	-	101	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	678	1,865	1,081	1,734	1,734	653	60.4%
5107	Part-time Overtime	-	25	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%
	Total Salaries and Benefits	32,694	75,757	49,799	50,829	50,571	771	1.5%
	Maintenance and Operations							
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	2,000	2,000	2,000	-	0.0%
5210	Professional Services	-	3,626	2,000	2,000	2,000	-	0.0%
5217	Electricity	8,609	17,414	22,914	19,156	21,072	(1,843)	-8.0%
5218	Water	1,938	7,419	6,095	8,161	8,977	2,882	47.3%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	666	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	10,547	29,126	37,509	35,817	38,549	1,040	2.8%
	Total	43,240	104,883	87,309	86,646	89,120	1,811	2.1%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0603 - FISH DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	92,516	201,463	236,125	275,326	290,087	53,962	22.9%
5102	Fringe Benefits	43,904	115,945	149,502	188,053	182,068	32,566	21.8%
5103	Part-time Wages	9,025	17,205	16,931	-	23,793	6,862	40.5%
5104	Part-time Benefits	1,221	2,225	1,949	-	3,765	1,816	93.1%
5105	Overtime	1,448	4,263	7,701	7,701	7,701	-	0.0%
5107	Part-time Overtime	-	507	2,179	2,179	2,179	-	0.0%
5108	Unemployment Benefits	2,816	-	-	-	-	-	0.0%
5112	PERS Relief	7,914	16,372	-	-	-	-	0.0%
Total Salaries and Benefits		158,846	357,980	414,387	473,259	509,593	95,205	23.0%
Maintenance and Operations								
5201	Office Supplies	286	991	500	1,000	1,000	500	100.0%
5202	Operating Supplies	1,988	3,967	3,000	3,000	3,000	-	0.0%
5203	Fuel and Lube	580	4,383	3,000	3,000	3,000	-	0.0%
5204	Chemicals	2,532	1,341	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	244	-	-	-	-	0.0%
5208	Equipment Maintenance	14,037	43,979	37,000	37,000	50,000	13,000	35.1%
5209	Building & Grounds Maintenance	3,456	3,247	13,000	13,000	13,000	-	0.0%
5210	Professional Services	9,044	4,036	3,000	5,000	5,000	2,000	66.7%
5217	Electricity	62,757	164,141	189,524	180,555	198,610	9,086	4.8%
5218	Water	4,944	12,216	16,926	13,438	14,782	(2,144)	-12.7%
5219	Sewer	219	469	1,347	516	567	(780)	-57.9%
5231	Tools and Equipment	982	2,680	1,500	1,500	1,500	-	0.0%
5235	Membership Dues	-	965	-	-	-	-	0.0%
5250	Camera Area Network	-	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	1,568	3,000	3,000	3,000	-	0.0%
5602	Safety Equipment	12	761	1,000	1,000	1,000	-	0.0%
5603	Employee Training	50	762	1,000	6,000	6,000	5,000	500.0%
Total Maintenance and Operations		100,888	245,750	280,797	275,009	307,460	26,662	9.5%
Total		259,734	603,730	695,185	748,267	817,052	121,868	17.5%

FY24/25 Budget Notes:
 5101/5102/5103/5104 - seasonal position converted to full time position
 5603 - re Fridgeration training
 5210 - increased to match historical spending

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0604 - DEEP WATER DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	20,959	45,344	35,672	42,755	44,780	9,108	25.5%
5102	Fringe Benefits	9,233	24,650	20,757	26,562	25,040	4,282	20.6%
5103	Part-time Wages	-	101	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	678	1,865	1,260	1,734	1,734	474	37.6%
5107	Part-time Overtime	-	25	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%
Total Salaries and Benefits		32,694	75,757	57,689	71,051	71,554	13,865	24.0%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	230	3,600	1,000	1,000	1,000	-	0.0%
5210	Professional Services	(1,200)	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	5,910	10,610	11,102	11,671	12,838	1,736	15.6%
5218	Water	3,526	7,940	10,918	8,735	9,608	(1,310)	-12.0%
5219	Sewer	384	955	898	1,050	1,156	258	28.7%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	457	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
Total Maintenance and Operations		8,849	23,562	35,418	33,956	36,102	684	1.9%
Total		41,543	99,319	93,107	105,007	107,656	14,549	15.6%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0605 - OUTFALL LINE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
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%
	<u>Total Salaries and Benefits</u>	-	-	-	-	-	-	0.0%
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	55	-	-	-	-	0.0%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5637	Diving Services	-	4,350	3,500	3,500	3,500	-	0.0%
	<u>Total Maintenance and Operations</u>	-	4,405	6,500	13,500	13,500	7,000	107.7%
	<u>Total</u>	-	4,405	6,500	13,500	13,500	7,000	107.7%

FY24/25 Budget Notes:
5226 - water line testing

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0606 - FISH GRINDER								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	333	-	4,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	3,536	15,848	14,000	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	2,500	2,500	2,500	-	0.0%
5210	Professional Services	-	-	-	-	15,000	15,000	0.0%
5218	Water	550	4,256	7,333	4,682	5,150	(2,183)	-29.8%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5234	Record and Permits	-	-	-	-	2,000	2,000	0.0%
5235	Membership Dues	1,715	1,715	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	6,133	21,819	30,333	27,682	45,150	14,817	48.8%
	Total	6,133	21,819	30,333	27,682	45,150	14,817	48.8%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0611 - HARBOR MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	79,242	161,140	174,303	219,939	246,052	71,749	41.2%
5102	Fringe Benefits	32,029	89,688	105,286	137,992	135,572	30,285	28.8%
5103	Part-time Wages	5,766	9,940	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	640	1,103	1,949	-	-	(1,949)	-100.0%
5105	Overtime	685	3,321	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,732	13,088	-	-	-	-	0.0%
Total Salaries and Benefits		125,094	278,281	301,469	360,931	384,624	83,154	27.6%
Maintenance and Operations								
5201	Office Supplies	124	105	600	600	600	-	0.0%
5202	Operating Supplies	2,323	5,982	6,000	6,000	6,000	-	0.0%
5203	Fuel and Lube	8,371	14,356	14,000	14,000	14,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,929)	18,641	20,000	20,000	20,000	-	0.0%
5208	Equipment Maintenance	3,156	8,286	10,000	10,000	10,000	-	0.0%
5209	Building & Grounds Maintenance	3,485	2,495	12,000	12,000	12,000	-	0.0%
5210	Professional Services	1,474	3,566	4,500	4,500	4,500	-	0.0%
5217	Electricity	3,883	7,692	8,472	8,462	9,308	836	9.9%
5218	Water	230	614	675	676	743	68	10.1%
5219	Sewer	323	1,013	748	1,115	1,226	478	63.9%
5231	Tools and Equipment	3,140	2,057	4,000	5,000	5,000	1,000	25.0%
5235	Membership Dues	265	-	500	500	500	-	0.0%
5236	Transportation	-	1,450	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	-	217	1,000	-	-	(1,000)	-100.0%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	5,661	8,545	25,000	25,000	25,000	-	0.0%
5601	Uniform	2,170	4,158	3,500	3,500	3,500	-	0.0%
5602	Safety Equipment	957	6,222	3,000	3,000	3,000	-	0.0%
5603	Employee Training	50	5,065	4,000	8,500	8,500	4,500	112.5%
5637	Diving Services	-	-	5,000	5,000	5,000	-	0.0%
Total Maintenance and Operations		51,660	135,923	169,995	172,852	173,877	3,882	2.3%
Total		176,754	414,204	471,464	533,783	558,501	87,036	18.5%

FY24/25 Budget Notes:

5101/5102/5103/5104 - seasonal position converted to full time position

5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0612 - PIONEER DOCK MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	9,955	20,438	21,863	27,808	31,210	9,348	42.8%
5102	Fringe Benefits	4,014	11,299	13,195	17,286	17,035	3,840	29.1%
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%
5105	Overtime	85	438	239	300	300	61	25.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	846	1,661	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>15,701</u>	<u>35,217</u>	<u>37,657</u>	<u>45,393</u>	<u>48,546</u>	<u>10,889</u>	<u>28.9%</u>
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	821	488	3,000	3,000	3,000	-	0.0%
5231	Tools and Equipment	83	-	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>904</u>	<u>488</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.0%</u>
	<u>Total</u>	<u>16,605</u>	<u>35,706</u>	<u>43,657</u>	<u>51,393</u>	<u>54,546</u>	<u>10,889</u>	<u>24.9%</u>

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0614 - DEEP WATER DOCK MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	9,955	20,438	21,863	27,808	31,210	9,348	42.8%
5102	Fringe Benefits	4,014	11,299	13,195	17,286	17,035	3,840	29.1%
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%
5105	Overtime	85	438	239	300	300	61	25.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	846	1,661	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>15,701</u>	<u>35,217</u>	<u>37,657</u>	<u>45,393</u>	<u>48,546</u>	<u>10,889</u>	<u>28.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	233	-	500	500	500	-	0.0%
5203	Fuel and Lube	457	397	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	2,551	4,496	8,000	8,000	8,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	5,000	5,000	5,000	-	0.0%
5602	Safety Equipment	-	-	2,000	2,000	2,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>3,241</u>	<u>4,893</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>-</u>	<u>0.0%</u>
<u>Total</u>		<u>18,942</u>	<u>40,111</u>	<u>54,157</u>	<u>61,893</u>	<u>65,046</u>	<u>10,889</u>	<u>20.1%</u>

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0615 - LOAD AND LAUNCH RAMP								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	12,638	26,095	29,589	45,569	49,401	19,812	67.0%
5102	Fringe Benefits	5,022	14,803	17,626	29,127	27,964	10,338	58.7%
5103	Part-time Wages	4,705	12,808	15,756	27,765	28,737	12,982	82.4%
5104	Part-time Benefits	523	1,423	1,814	3,411	3,461	1,647	90.8%
5105	Overtime	256	828	629	701	701	72	11.4%
5107	Part-time Overtime	6	9	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,086	2,143	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>24,236</u>	<u>58,108</u>	<u>65,414</u>	<u>106,573</u>	<u>110,265</u>	<u>44,851</u>	<u>68.6%</u>
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	132	142	500	500	500	-	0.0%
5203	Fuel and Lube	998	1,234	1,300	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	-	167	5,000	5,000	5,000	-	0.0%
5210	Professional Services	-	150	500	500	500	-	0.0%
5217	Electricity	1,751	3,232	4,109	3,555	3,910	(199)	-4.8%
5218	Water	413	1,272	2,009	1,399	1,539	(470)	-23.4%
5219	Sewer	738	2,508	3,145	2,759	3,034	(111)	-3.5%
5220	Refuse and Disposal	1,182	1,814	3,300	3,300	3,300	-	0.0%
5231	Tools and Equipment	164	1,678	2,200	2,200	2,200	-	0.0%
5250	Camera Area Network	214	8,291	5,000	5,000	5,000	-	0.0%
5252	Credit Card Expenses	725	5,224	4,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<u>Total Maintenance and Operations</u>	<u>6,317</u>	<u>25,712</u>	<u>32,063</u>	<u>30,513</u>	<u>31,284</u>	<u>(780)</u>	<u>-2.4%</u>
	<u>Transfers</u>							
5990	Transfers to Reserves	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	<u>Total Transfers</u>	<u>26,354</u>	<u>34,201</u>	<u>29,186</u>	<u>-</u>	<u>-</u>	<u>(29,186)</u>	<u>-100.0%</u>
	<u>Total</u>	<u>56,907</u>	<u>118,021</u>	<u>126,663</u>	<u>137,086</u>	<u>141,549</u>	<u>14,886</u>	<u>11.8%</u>

FY24/25 Budget Notes:
5990 - removed transfer to Load and Launch reserves, as operating costs are now budgeted to exceed revenue