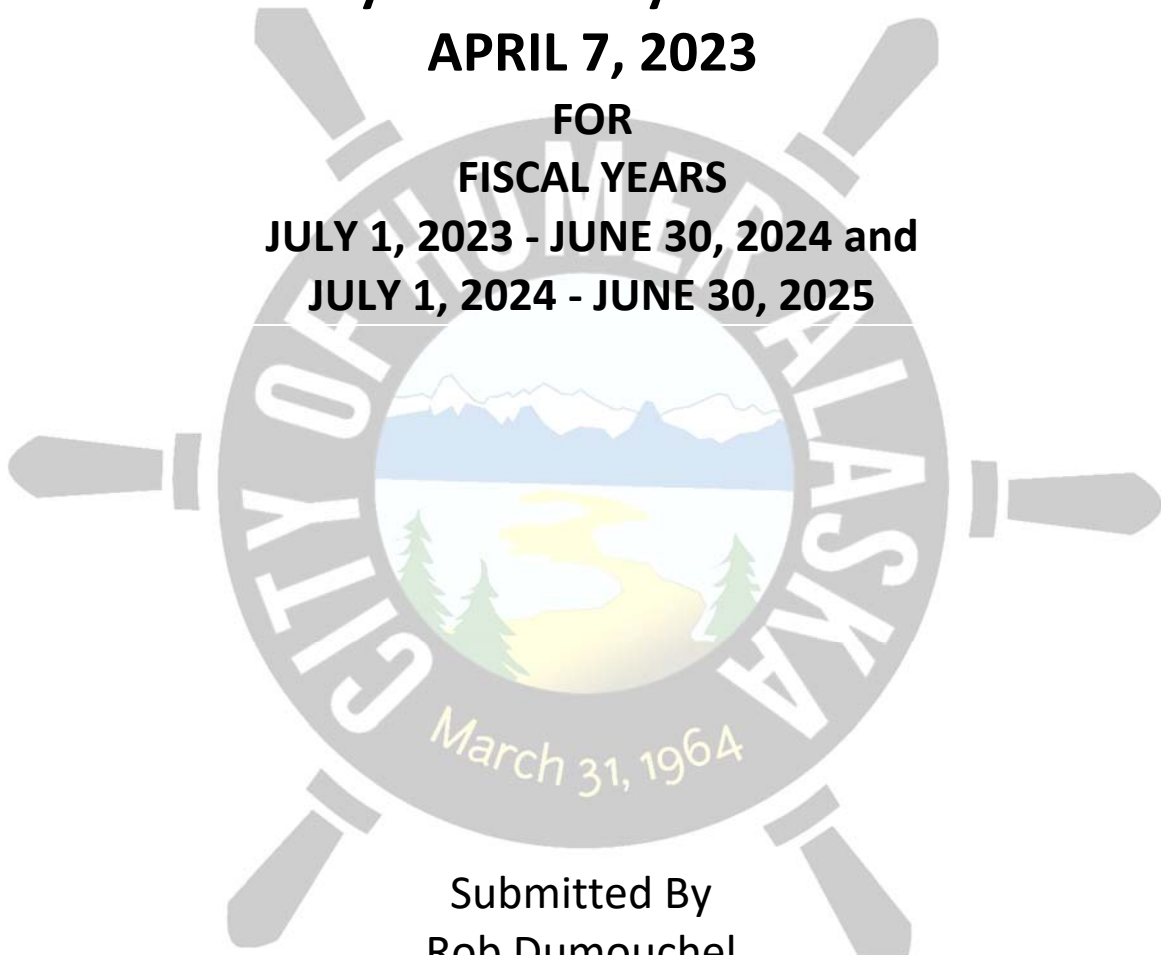


CITY OF HOMER

**DRAFT BIENNIAL
OPERATING BUDGET
By Homer City Council
APRIL 7, 2023**

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



Submitted By
Rob Dumouchel
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 Budget	
		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%

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	\$	%
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%
	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	128,052	126,258	125,605	130,966	4,708	3.7%
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	221,068	194,643	198,448	202,375	7,732	4.0%
	Total Before Operating Transfers	4,250,253	13,523,414	14,337,944	14,450,142	14,966,284	628,340	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 Mtn	-	846,091	907,807	1,275,882	1,306,291	398,485	43.9%
4992	Other Transfer	11,550	10,000	-	10,000	10,000	10,000	0.0%
4990	Other Transfer	1,805	-	-	386,974	138,819	138,819	0.0%
	Total Operating Transfers	316,989	856,091	907,807	1,672,857	1,455,111	547,304	60.3%
	Grand Total	4,567,242	14,379,505	15,245,750	16,122,999	16,421,394	1,175,644	7.7%
	Grand Total (Adj) ***	4,342,945	13,941,761	15,245,750	16,122,999	16,421,394	1,175,644	7.7%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	2,420,778	4,929,941	6,050,302	6,154,522	6,328,499	278,197	4.6%
5102	Fringe Benefits	1,345,337	3,064,200	3,385,903	3,451,283	3,551,035	165,132	4.9%
5103	Part-time Wages	155,080	319,196	505,228	472,260	476,753	(28,476)	-5.6%
5104	Part-time Benefits	37,992	90,106	135,062	161,695	166,784	31,723	23.5%
5105	Overtime	240,854	576,161	393,132	402,326	402,432	9,300	2.4%
5107	Part-time Overtime	2,466	13,658	15,989	18,151	18,151	2,162	13.5%
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	10,660,237	10,943,653	458,038	4.4%
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	202,307	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	57,400	49,900	16,200	48.1%
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	53,125	17,000	47.1%
5209	Building & Grounds Maintenance	40,494	75,949	100,357	102,757	103,757	3,400	3.4%
5210	Professional Services	444,694	624,638	784,357	973,250	972,850	188,493	24.0%
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	201,190	17,585	9.6%
5216	Freight and Postage	15,924	21,764	24,100	14,800	14,800	(9,300)	-38.6%
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	23,946	(4,993)	-17.3%
5219	Sewer	9,100	27,280	35,574	30,008	33,009	(2,565)	-7.2%
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	67,182	25,297	60.4%
5222	Auto Insurance	18,307	41,241	43,333	46,124	50,737	7,404	17.1%
5223	Liability Insurance	48,549	100,044	120,809	122,047	134,222	13,413	11.1%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5227	Advertising	9,104	28,640	41,300	50,900	50,900	9,600	23.2%
5228	Books	20,981	47,923	48,650	45,750	45,750	(2,900)	-6.0%
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	63,223	112,444	113,250	139,945	139,945	26,695	23.6%
5233	Computer Related Items	10,878	52,614	49,200	66,200	66,200	17,000	34.6%
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	28,470	4,240	17.5%
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	14,700	13,550	13,550	(1,150)	-7.8%
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	52,000	31,000	147.6%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	489	2,140	8,750	2,350	2,350	(6,400)	-73.1%
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	
		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	\$	%
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	320,010	162,260	102.9%
5604	Public Education	1,100	2,087	3,050	2,750	2,750	(300)	-9.8%
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%
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	58,500	58,500	12,610	27.5%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
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%
TBD	Homer Chamber	-	-	-	51,000	51,000	51,000	0.0%
TBD	IT Security	-	-	-	80,000	80,000	80,000	0.0%
TBD	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%
	Total Maintenance and Operations	1,787,602	3,994,612	4,370,300	5,124,642	5,182,734	812,434	18.6%
	Transfers							
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
5990	Transfers To	58,142	4,583,024	267,206	116,760	116,632	(150,574)	-56.4%
	Total Transfers	116,364	4,719,150	389,835	338,120	295,007	(94,827)	-24.3%
	Total	6,340,695	18,153,147	15,245,750	16,122,999	16,421,394	1,175,644	7.7%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
ADMIN 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	1,852,558	1,901,584	59,788	3.2%
5102	Fringe Benefits	332,188	777,258	983,725	984,382	1,012,574	28,849	2.9%
5103	Part-time Wages	39,370	89,128	133,563	252,115	255,426	121,863	91.2%
5104	Part-time Benefits	24,400	62,654	70,082	115,674	119,844	49,762	71.0%
5105	Overtime	8,506	18,883	21,875	27,243	27,349	5,474	25.0%
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	3,233,172	3,317,976	265,236	8.7%
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	21,400	21,400	15,700	275.4%
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	157,200	155,800	11,700	8.1%
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	6,850	1,650	31.7%
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	18,195	7,959	77.8%
5223	Liability Insurance	2,111	4,122	7,066	6,023	6,596	(470)	-6.7%
5227	Advertising	8,279	23,995	34,650	42,650	42,650	8,000	23.1%
5228	Books	20,981	47,223	48,150	45,750	45,750	(2,400)	-5.0%
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	4,613	13,054	13,800	19,700	19,700	5,900	42.8%
5233	Computer Related Items	9,876	36,680	34,700	51,700	51,700	17,000	49.0%
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	13,150	3,840	41.2%
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	10,150	11,800	11,800	1,650	16.3%
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	114,000	80,250	237.8%
5604	Public Education	576	-	800	-	-	(800)	-100.0%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	2,911	5,785	5,938	5,938	5,938	-	0.0%
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	58,300	58,300	12,610	27.6%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%
TBD	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%
TBD	IT Security	-	-	-	80,000	80,000	80,000	0.0%
	Total Maintenance and Operations	253,454	606,287	703,841	963,093	967,194	263,353	37.4%
	Total	1,382,712	3,091,487	3,756,582	4,196,265	4,285,171	528,589	14.1%

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	258,254	264,134	22,415	9.3%
5102	Fringe Benefits	54,069	125,395	131,471	136,374	140,487	9,016	6.9%
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	407,627	417,727	31,536	8.2%
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	739	(189)	-20.3%
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	55,689	2,411	4.5%
	Total	189,601	432,294	439,468	463,249	473,415	33,947	7.7%

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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
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	159	3	2.0%	
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	2,359	(1,416)	-37.5%	
Maintenance and Operations									
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	16,534	3,584	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	365,953	372,505	(124,548)	-25.1%	
5102	Fringe Benefits	51,433	139,263	244,170	178,600	182,804	(61,366)	-25.1%	
5103	Part-time Wages	-	279	-	91,857	92,622	92,622	0.0%	
5104	Part-time Benefits	-	22	-	23,728	24,571	24,571	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	661,030	673,394	(68,204)	-9.2%	
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	10,000	5,000	100.0%	
5208	Equipment Maintenance	37	-	100	100	100	-	0.0%	
5210	Professional Services	51,000	57,207	61,000	30,000	30,000	(31,000)	-50.8%	
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	1,000	-	0.0%	
5223	Liability Insurance	339	705	1,144	1,308	1,439	295	25.7%	
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	2,500	-	0.0%	
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	123,689	9,480	8.3%	
	Total	231,400	544,870	855,807	784,588	797,082	(58,724)	-6.9%	

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 advertising (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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	49,097	101,857	109,641	116,329	119,819	10,178	9.3%	
5102	Fringe Benefits	21,867	49,282	52,577	54,578	55,358	2,781	5.3%	
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	170,907	175,177	12,959	8.0%	
Maintenance and Operations									
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	373	(96)	-20.5%	
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	65,673	5,704	9.5%	
	Total	98,297	224,636	222,188	237,947	240,850	18,663	8.4%	

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	-	-	-	176,179	179,502	179,502	0.0%
5102	Fringe Benefits	-	-	-	94,791	97,421	97,421	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	3,000	3,000	3,000	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	273,970	279,923	279,923	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	300	300	0.0%
5227	Advertising	-	-	-	1,000	1,000	1,000	0.0%
5228	Books	-	-	-	500	500	500	0.0%
5231	Tools and Equipment	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	-	-	-	2,000	2,000	2,000	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	10,000	10,000	0.0%
5604	Public Education	-	-	-	-	-	-	0.0%
5635	Software	-	-	-	400	400	400	0.0%
	Total Maintenance and Operations	-	-	-	35,550	35,550	35,550	0.0%
	Total	-	-	-	309,520	315,473	315,473	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	264,903	272,902	4,618	1.7%
5102	Fringe Benefits	38,826	87,485	139,471	138,379	143,131	3,660	2.6%
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	408,282	421,033	8,777	2.1%
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	928	89	10.7%
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%
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%
	IT Security - New GL				80,000	80,000	80,000	0.0%
	Total Maintenance and Operations	40,836	122,916	139,526	284,031	284,116	144,589	103.6%
	Total	168,363	391,231	551,782	692,314	705,149	153,367	27.8%

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
- 5636 - More upgrades will be needed as we work through the backlog
- IT Security - Adopting a threat monitoring service

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	96,628	99,527	9,087	10.0%	
5102	Fringe Benefits	19,885	43,477	48,874	52,483	53,263	4,389	9.0%	
5103	Part-time Wages	648	1,305	16,714	20,116	20,116	3,402	20.4%	
5104	Part-time Benefits	65	104	1,921	2,441	2,441	520	27.1%	
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	173,020	176,699	18,749	11.9%	
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	324	(88)	-21.4%	
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%	
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	-	400	400	400	0.0%	
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%	
	Total Maintenance and Operations	8,945	11,398	33,198	37,845	37,874	4,677	14.1%	
	Total	76,660	149,735	191,147	210,865	214,573	23,426	12.3%	

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	175,752	180,939	(83,651)	-31.6%
5102	Fringe Benefits	56,802	129,157	138,359	91,996	94,118	(44,241)	-32.0%
5103	Part-time Wages	-	-	-	30,281	31,130	31,130	0.0%
5104	Part-time Benefits	-	-	-	21,969	22,818	22,818	0.0%
5105	Overtime	1,675	1,978	3,000	3,000	3,000	-	0.0%
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	322,998	332,005	(73,944)	-18.2%
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	10,000	10,000	9,600	2400.0%
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	759	(155)	-17.0%
5227	Advertising	424	1,497	3,000	10,000	10,000	7,000	233.3%
5228	Books	95	420	900	1,000	1,000	100	11.1%
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	3,800	600	18.8%
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	1,000	650	185.7%
5252	Credit Card Expenses	-	-	-	-	-	-	0.0%
5603	Employee Training	79	2,991	5,000	17,500	17,500	12,500	250.0%
5635	Software	-	12,107	12,100	15,500	15,500	3,400	28.1%
	Total Maintenance and Operations	4,049	26,967	45,815	79,840	79,909	34,095	74.4%
	Total	192,071	423,275	451,763	402,838	411,914	(39,849)	-8.8%

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

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	398,560	412,255	42,187	11.4%	
5102	Fringe Benefits	89,306	203,199	228,802	237,182	245,991	17,189	7.5%	
5103	Part-time Wages	38,721	87,369	114,930	108,861	110,558	(4,371)	-3.8%	
5104	Part-time Benefits	24,335	62,528	68,005	67,377	69,855	1,850	2.7%	
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	812,979	839,660	56,855	7.3%	
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	9,400	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	18,195	7,959	77.8%	
5223	Liability Insurance	693	1,352	2,360	1,576	1,734	(626)	-26.5%	
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	4,250	-	0.0%	
5233	Computer Related Items	1,948	6,603	3,500	3,500	3,500	-	0.0%	
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	14,500	7,000	93.3%	
	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%	
	Total Maintenance and Operations	101,528	226,872	248,672	265,433	270,519	21,847	8.8%	
	Total	426,319	920,262	1,031,478	1,078,412	1,110,179	78,702	7.6%	

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	2,500	500	25.0%
5210	Professional Services	179,367	3,678	25,000	25,000	25,000	-	0.0%
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	792	(87)	-9.9%
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	40,000	19,000	90.5%
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%
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	429,546	421,903	(34,997)	-7.7%
Transfers								
5990	Transfers To	58,142	123,024	102,561	116,760	116,632	14,072	13.7%
	Total Transfers	58,142	123,024	102,561	116,760	116,632	14,072	13.7%
	Total	274,181	685,582	573,516	560,362	552,591	(20,925)	-3.6%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	224,773	445,597	540,592	498,744	511,185	(29,407)	-5.4%
5102	Fringe Benefits	118,663	265,317	299,714	257,641	262,989	(36,725)	-12.3%
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	769,386	787,173	(65,352)	-7.7%
Maintenance and Operations								
5201	Office Supplies	2,363	6,098	6,000	6,000	6,000	-	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	1,597	(261)	-14.0%
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	21,226	62,966	95,258	129,852	129,997	34,739	36.5%
	Total	392,650	822,769	947,783	899,238	917,171	(30,612)	-3.2%

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
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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	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5201	Office Supplies	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	7,871	2,971	60.6%
5222	Auto Insurance	218	435	457	466	513	56	12.2%
5223	Liability Insurance	102	193	322	203	223	(99)	-30.7%
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%
	Total Maintenance and Operations	67,764	141,045	132,805	140,688	145,727	12,922	9.7%
	Total	67,764	141,045	132,805	140,688	145,727	12,922	9.7%

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 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	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5203	Fuel and Lube	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	1,500	-	0.0%
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	820	26	3.3%
5219	Sewer	307	456	512	502	552	40	7.9%
5221	Property Insurance	1,361	2,894	3,183	4,232	4,655	1,471	46.2%
5223	Liability Insurance	40	77	133	95	105	(28)	-21.4%
	Total Maintenance and Operations	26,094	26,916	62,244	38,352	40,697	(21,547)	-34.6%
	Total	26,094	26,916	62,244	38,352	40,697	(21,547)	-34.6%

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	48,515	(486)	-1.0%
5102	Fringe Benefits	13,519	41,705	33,463	31,073	32,159	(1,304)	-3.9%
5103	Part-time Wages	12,541	15,474	18,301	18,576	18,576	275	1.5%
5104	Part-time Benefits	1,585	1,896	2,169	2,241	2,241	72	3.3%
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	104,852	107,509	(1,443)	-1.3%
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	6,971	2,502	56.0%
5223	Liability Insurance	164	325	567	364	401	(166)	-29.2%
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	129,637	71	0.1%
	Total	124,447	246,280	238,518	229,711	237,146	(1,372)	-0.6%

FY24/25 Budget Notes:

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Homer Chamber - New GL	-	-	-	51,000	51,000	51,000	0.0%
	Total Maintenance and Operations	94,000	94,000	94,000	155,000	155,000	61,000	64.9%
Capital Outlay and Transfers								
5990	Transfers To	-	4,460,000	164,646	-	-	(164,646)	-100.0%
	Total C/O, Transfers & Reserves	-	4,460,000	164,646	-	-	(164,646)	-100.0%
	Total	94,000	4,554,000	258,646	155,000	155,000	(103,646)	-40.1%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
	Total Maintenance and Operations	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
	Total	58,222	136,126	122,629	221,360	178,375	55,747	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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	281,397	563,327	669,724	781,627	806,444	136,720	20.4%	
5102	Fringe Benefits	158,164	346,780	381,065	464,145	479,258	98,193	25.8%	
5103	Part-time Wages	21,522	76,333	126,235	55,049	55,049	(71,186)	-56.4%	
5104	Part-time Benefits	2,474	9,018	17,155	6,845	6,845	(10,311)	-60.1%	
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	1,354,331	1,394,260	153,415	12.4%	
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	800	-	0.0%	
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	11,162	3,964	55.1%	
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%	
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%	
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	47,895	20,895	77.4%	
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	543,829	165,230	43.6%	
	Total	630,643	1,405,827	1,619,444	1,882,375	1,938,089	318,645	19.7%	

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	230,830	237,658	(1,528)	-0.6%
5102	Fringe Benefits	49,357	109,427	134,977	134,084	137,880	2,903	2.2%
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	378,984	389,608	1,374	0.4%
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	800	-	0.0%
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	11,162	3,964	55.1%
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%
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	10,000	-	0.0%
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	353,564	116,215	49.0%
	Total	219,373	519,053	625,583	721,683	743,172	117,589	18.8%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,281	190,739	217,429	275,399	284,393	66,963	30.8%
5102	Fringe Benefits	51,947	113,100	123,769	165,031	170,689	46,920	37.9%
5103	Part-time Wages	4,196	38,166	63,118	27,524	27,524	(35,593)	-56.4%
5104	Part-time Benefits	492	4,509	8,578	3,422	3,422	(5,155)	-60.1%
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%
	Total Salaries and Benefits	166,249	373,289	429,191	487,674	502,326	73,135	17.0%
Maintenance and Operations								
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%
	Total Maintenance and Operations	29,397	48,953	90,500	117,895	121,895	31,395	34.7%
	Total	195,646	422,242	519,691	605,569	624,221	104,530	20.1%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	109,209	216,180	213,108	275,399	284,393	71,285	33.5%
5102	Fringe Benefits	56,860	124,253	122,320	165,031	170,689	48,370	39.5%
5103	Part-time Wages	17,326	38,166	63,118	27,524	27,524	(35,593)	-56.4%
5104	Part-time Benefits	1,982	4,509	8,578	3,422	3,422	(5,155)	-60.1%
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	487,674	502,326	78,906	18.6%
Maintenance and Operations								
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	555,124	570,696	96,526	20.4%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	764,310	1,585,538	1,914,037	1,937,086	1,991,400	77,363	4.0%
5102	Fringe Benefits	459,120	1,060,276	1,043,587	1,066,596	1,095,352	51,766	5.0%
5103	Part-time Wages	19,345	21,681	65,026	65,090	66,271	1,245	1.9%
5104	Part-time Benefits	2,175	3,039	26,820	27,151	28,070	1,250	4.7%
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	-	0.0%
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	3,367,768	3,452,937	131,624	4.0%
Maintenance and Operations								
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	48,600	5,000	11.5%
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	9,754	3,372	52.8%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	42,259	80,563	91,875	105,479	116,027	24,152	26.3%
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	940,260	158,499	20.3%
	Total	1,870,691	4,050,958	4,103,074	4,285,363	4,393,197	290,123	7.1%

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	115,624	119,092	5,177	4.5%
5102	Fringe Benefits	14,997	33,809	33,821	40,978	41,056	7,235	21.4%
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	158,857	162,404	12,412	8.3%
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	48,000	5,000	11.6%
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	7,843	2,570	48.7%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	9,605	18,351	23,260	23,763	26,139	2,879	12.4%
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	363,761	21,957	6.4%
	Total	261,687	537,216	491,796	510,672	526,165	34,369	7.0%

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	181,271	323,451	405,407	383,626	397,569	(7,838)	-1.9%	
5102	Fringe Benefits	101,892	223,212	238,466	231,703	239,919	1,452	0.6%	
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	657,775	679,934	(6,386)	-0.9%	
Maintenance and Operations									
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	710,525	732,684	10,864	1.5%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	17,667	104,726	117,117	123,182	126,882	9,765	8.3%	
5102	Fringe Benefits	17,137	95,868	62,313	64,979	66,928	4,616	7.4%	
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	205,492	211,142	14,381	7.3%	
Maintenance and Operations									
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	233,492	239,142	14,281	6.4%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	347,901	729,335	923,306	967,146	989,565	66,259	7.2%	
5102	Fringe Benefits	224,309	479,171	507,673	527,300	540,390	32,717	6.4%	
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%	
	Total Salaries and Benefits	731,834	1,568,443	1,585,859	1,649,326	1,684,835	98,976	6.2%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	619	1,416	7,500	7,500	7,500	-	0.0%	
	Total	732,453	1,569,859	1,593,359	1,656,826	1,692,335	98,976	6.2%	

FY24/25 Budget Notes:
5101/5102 - several officers achieving 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	347,509	358,292	4,000	1.1%
5102	Fringe Benefits	100,786	228,215	201,314	201,636	207,060	5,746	2.9%
5103	Part-time Wages	12,936	840	65,026	65,090	66,271	1,245	1.9%
5104	Part-time Benefits	1,469	107	26,820	27,151	28,070	1,250	4.7%
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	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,336	31,805	-	-	-	-	0.0%
	Total Salaries and Benefits	325,692	661,177	702,382	696,317	714,623	12,241	1.7%
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	89,487	21,405	31.4%
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	158,718	28,756	22.1%
	Total	373,333	785,340	832,345	845,465	873,341	40,996	4.9%

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	1,911	802	72.3%
5223	Liability Insurance	170	321	534	365	402	(133)	-24.9%
5244	Snow Removal	-	-	-	-	-	-	0.0%
	Total Maintenance and Operations	111,239	223,229	238,894	328,382	329,531	90,637	37.9%
	Total	111,239	223,229	238,894	328,382	329,531	90,637	37.9%

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 -	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	452,144	827,860	1,022,153	1,024,561	1,056,372	34,219	3.3%
5102	Fringe Benefits	262,982	571,902	643,294	646,389	667,647	24,353	3.8%
5103	Part-time Wages	62,303	116,580	162,103	81,431	81,431	(80,672)	-49.8%
5104	Part-time Benefits	7,358	13,500	18,835	9,785	9,785	(9,050)	-48.0%
5105	Overtime	22,752	58,480	46,995	50,041	50,041	3,046	6.5%
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	1,816,673	1,869,741	(25,442)	-1.3%
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	13,000	4,000	44.4%
5209	Building & Grounds Maintenance	22,646	47,565	60,607	60,607	60,607	-	0.0%
5210	Professional Services	62,771	186,415	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	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
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	1,322,741	1,531,026	1,697,613	1,708,490	177,464	11.6%
	Total	1,419,291	2,992,156	3,426,209	3,514,286	3,578,231	152,021	4.4%

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	77,244	79,475	5,090	6.8%
5102	Fringe Benefits	16,590	36,650	44,046	44,972	46,499	2,453	5.6%
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	123,276	127,034	7,543	6.3%
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	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
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	87,428	3,680	4.4%
	Total	83,181	174,486	203,238	211,718	214,462	11,223	5.5%

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	180,134	18,255	11.3%
5102	Fringe Benefits	46,154	87,246	104,066	108,471	112,409	8,343	8.0%
5103	Part-time Wages	3,600	5,527	5,984	6,073	6,073	90	1.5%
5104	Part-time Benefits	458	695	711	733	733	22	3.0%
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	297,614	307,343	26,709	9.5%
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	5,000	-	0.0%
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	185,392	12,603	7.3%
	Total	198,443	421,645	453,423	478,414	492,735	39,312	8.7%

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 - 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	38,997	73,549	90,423	85,388	87,922	(2,501)	-2.8%	
5102	Fringe Benefits	21,351	46,450	53,112	51,947	53,471	359	0.7%	
5103	Part-time Wages	-	282	5,000	2,578	2,578	(2,422)	-48.4%	
5104	Part-time Benefits	-	33	750	293	293	(457)	-60.9%	
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	141,376	145,434	(5,021)	-3.3%	
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	3,511	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	111,805	158,440	247,940	247,940	89,500	56.5%	
	Total	141,858	238,549	308,895	389,316	393,374	84,479	27.3%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	46,118	87,512	108,307	102,430	105,465	(2,842)	-2.6%	
5102	Fringe Benefits	25,530	57,537	64,107	62,773	64,585	478	0.7%	
5103	Part-time Wages	-	375	-	3,437	3,437	3,437	0.0%	
5104	Part-time Benefits	-	44	-	391	391	391	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%	
	Total Salaries and Benefits	75,804	158,802	174,106	172,138	176,984	2,878	1.7%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	53,865	66,377	90,977	169,753	172,953	81,977	90.1%	
	Total	129,669	225,179	265,082	341,891	349,938	84,855	32.0%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	53,238	101,474	126,190	119,472	123,007	(3,183)	-2.5%	
5102	Fringe Benefits	33,064	74,205	75,101	73,600	75,699	598	0.8%	
5103	Part-time Wages	-	469	-	4,296	4,296	4,296	0.0%	
5104	Part-time Benefits	-	55	-	489	489	489	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%	
	Total Salaries and Benefits	103,343	219,595	224,466	221,032	226,667	2,200	1.0%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	61,840	151,872	183,150	217,650	217,650	34,500	18.8%	
	Total	165,184	371,467	407,616	438,682	444,317	36,700	9.0%	

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	90,666	93,293	(6,990)	-7.0%
5102	Fringe Benefits	26,370	57,099	62,441	58,652	60,616	(1,825)	-2.9%
5103	Part-time Wages	35,975	109,927	137,195	50,913	50,913	(86,281)	-62.9%
5104	Part-time Benefits	4,094	12,672	15,774	6,174	6,174	(9,600)	-60.9%
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	212,568	217,159	(100,402)	-31.6%
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	439,546	448,235	(208,349)	-31.7%

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

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	133,008	137,397	351	0.3%	
5102	Fringe Benefits	33,394	70,526	82,050	81,295	84,238	2,187	2.7%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	1,586	3,347	2,838	2,838	2,838	-	0.0%	
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	217,142	224,472	2,538	1.1%	
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	673,362	680,692	30,038	4.6%	

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	42,849	92,673	109,822	114,959	118,305	8,483	7.7%
5102	Fringe Benefits	25,116	59,316	66,992	68,750	71,091	4,099	6.1%
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	183,709	189,396	12,582	7.1%
Maintenance and Operations								
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	11,425	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	28,581	23,530	36,530	36,530	13,000	55.2%
	Total	77,642	187,934	200,344	220,239	225,926	25,582	12.8%

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	56,347	108,718	113,820	127,052	131,375	17,555	15.4%	
5102	Fringe Benefits	35,411	82,871	91,379	95,929	99,039	7,660	8.4%	
5103	Part-time Wages	22,728	-	13,924	14,133	14,133	209	1.5%	
5104	Part-time Benefits	2,806	-	1,600	1,705	1,705	105	6.5%	
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%	
	Total Salaries and Benefits	126,849	208,631	229,723	247,819	255,253	25,529	11.1%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	13,572	25,563	50,650	73,300	73,300	22,650	44.7%	
	Total	140,421	234,194	280,373	321,119	328,553	48,179	17.2%	

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	2,213,656	2,268,370	489,046	27.5%
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		890,257	1,947,830	1,834,685	2,262,697	2,320,556	485,871	26.5%
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	103,080	105,649	13,915	15.2%
Total Non-Operating Revenue		68,903	121,238	178,721	108,145	109,366	(69,355)	-38.8%
Total Water Revenue		959,161	2,069,068	2,013,406	2,370,842	2,429,922	416,516	20.7%
Total Water Revenues (W/O PERS Relief)		935,115	2,021,639	2,013,406	2,370,842	2,429,922	416,516	20.7%
Sewer Revenue								
Operating Revenue								
	Metered Sales	797,083	1,761,570	1,731,174	1,918,789	2,060,952	329,778	19.0%
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	1,949,879	2,085,485	330,804	18.9%
Non- Operating Revenue								
4527	PERS Revenue	19,943	38,858	-	-	-	-	0.0%
Total Non-Operating Revenue		19,943	38,858	-	-	-	-	0.0%
Total Sewer Revenue		831,248	1,844,082	1,754,682	1,949,879	2,085,485	330,804	18.9%
Total Sewer Revenues (W/O PERS Relief)		811,305	1,805,224	1,754,682	1,949,879	2,085,485	330,804	18.9%
Total Transfer from Fund Balance		-	-	-	-	-	-	0.0%
Total Operating Revenue		1,701,562	3,753,054	3,589,367	4,212,576	4,406,042	816,675	22.8%
Total Non-Operating Revenue		88,847	160,095	178,721	108,145	109,366	(69,355)	-38.8%
Total Water & Sewer Revenues		1,790,409	3,913,150	3,768,088	4,320,721	4,515,407	747,319	19.8%
Total Water & Sewer Revenues (W/O PERS Relief)		1,746,420	3,826,863	3,768,088	4,320,721	4,515,407	747,319	19.8%

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	679,587	700,710	83,820	13.6%
5102	Fringe Benefits	157,719	347,235	384,043	420,384	433,854	49,811	13.0%
5103	Part-time Wages	7,404	1,118	-	4,296	4,296	4,296	0.0%
5104	Part-time Benefits	817	124	-	489	489	489	0.0%
5105	Overtime	14,004	35,815	42,662	43,573	43,573	912	2.1%
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	1,148,330	1,182,924	139,328	13.4%
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	44,550	3,650	8.9%
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	13,628	4,525	49.7%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%
5226	Testing and Analysis	10,644	17,319	17,000	17,000	17,000	-	0.0%
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%
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%
	Total Salaries and Benefits	350,135	723,661	781,296	887,553	914,217	132,922	17.0%
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	13,214	265,500	124,780	327,545	327,170	202,390	162.2%
	Total Transfers	183,190	323,290	188,515	334,959	332,781	144,266	76.5%
	Total	1,008,622	2,030,444	2,013,406	2,370,842	2,429,922	416,516	20.7%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	28,687	79,341	67,519	116,670	120,308	52,789	78.2%	
5102	Fringe Benefits	15,518	41,609	39,239	68,767	71,139	31,901	81.3%	
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	185,792	191,802	84,689	79.1%	
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	13,628	4,525	49.7%	
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%	
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%	
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%	
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%	
	Total Maintenance and Operations	41,315	95,420	108,369	123,913	127,873	19,505	18.0%	
Transfers									
	Transfer to Water CARMA	-	247,542	106,804	309,240	316,946	210,143	196.8%	
	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%	
	Transfer to Health Insurance Fund	347	91	109	438	117	8	7.1%	
5990	Total Transfers	13,214	265,500	124,780	327,545	327,170	202,390	162.2%	
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	279,912	547,787	403,997	644,664	652,457	248,460	61.5%	

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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	72,973	173,703	187,086	200,774	207,046	19,959	10.7%	
5102	Fringe Benefits	46,004	105,302	115,887	120,885	124,431	8,544	7.4%	
5103	Part-time Wages	-	48	-	430	430	430	0.0%	
5104	Part-time Benefits	-	6	-	49	49	49	0.0%	
5105	Overtime	9,329	19,728	16,475	17,387	17,387	912	5.5%	
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	339,524	349,342	29,894	9.4%	
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	23,000	-	0.0%	
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	355,014	7,578	2.2%	
	Total	283,621	637,144	666,885	684,901	704,356	37,472	5.6%	

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 -	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	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	17,000	-	0.0%	
	Total Maintenance and Operations	15,545	33,152	28,750	33,000	33,000	4,250	14.8%	
	Total	15,545	33,152	28,750	33,000	33,000	4,250	14.8%	

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	17,090	2,029	13.5%	
5102	Fringe Benefits	4,209	8,770	9,838	10,373	10,699	861	8.8%	
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	27,538	28,389	2,890	11.3%	
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	115,737	123,847	22,827	22.6%	

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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	69,932	121,854	153,108	143,850	148,419	(4,689)	-3.1%	
5102	Fringe Benefits	39,223	82,007	91,912	88,563	91,465	(447)	-0.5%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	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%	
	Total Salaries and Benefits	119,740	228,412	266,990	255,340	262,811	(4,179)	-1.6%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	82,491	154,976	104,420	117,653	123,418	18,998	18.2%	
	Total	202,231	383,388	371,410	372,993	386,229	14,819	4.0%	

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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget	Budget	
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	2,446	4,556	4,855	5,471	5,625	770	15.9%	
5102	Fringe Benefits	1,502	2,747	3,542	3,766	3,895	354	10.0%	
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	9,237	9,520	1,124	13.4%	
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%	
	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	19,037	19,320	(10,876)	-36.0%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	29,208	56,417	61,417	75,694	77,918	16,500	26.9%	
5102	Fringe Benefits	18,174	40,989	44,355	50,458	52,210	7,855	17.7%	
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%	
	Total Salaries and Benefits	49,853	102,327	107,260	127,641	131,616	24,356	22.7%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	23,949	20,541	83,500	158,112	158,153	74,653	89.4%	
	Total	73,802	122,868	190,760	285,753	289,769	99,009	51.9%	

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 - 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	59,991	101,300	127,843	120,564	124,305	(3,538)	-2.8%
5102	Fringe Benefits	33,089	65,811	79,271	77,571	80,015	744	0.9%
5103	Part-time Wages	-	333	-	3,007	3,007	3,007	0.0%
5104	Part-time Benefits	-	39	-	342	342	342	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	203,258	209,443	555	0.3%
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	214,758	220,943	555	0.3%

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	570,038	587,953	72,484	14.1%	
5102	Fringe Benefits	129,276	295,421	313,807	346,763	357,785	43,978	14.0%	
5103	Part-time Wages	7,404	2,367	13,741	16,095	16,095	2,354	17.1%	
5104	Part-time Benefits	837	252	1,667	1,806	1,806	138	8.3%	
5105	Overtime	11,329	22,044	23,434	24,020	24,020	585	2.5%	
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	958,721	987,658	119,539	13.8%	
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	66,000	-	0.0%	
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%	
5208	Equipment Maintenance	14,110	44,215	39,400	40,000	40,000	600	1.5%	
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	132,000	79,300	150.5%	
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	20,500	8,596	72.2%	
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%	
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%	
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%	
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%	
5601	Uniform	100	199	350	350	350	-	0.0%	
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 Salaries and Benefits	290,529	588,383	634,290	723,118	814,108	179,818	28.3%	
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	259,686	277,114	37,861	15.8%	
	Total Transfers	150,052	316,793	252,273	268,041	283,719	31,446	12.5%	
	Total	836,568	1,731,309	1,754,682	1,949,879	2,085,485	330,804	18.9%	

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	116,670	120,308	52,789	78.2%	
5102	Fringe Benefits	15,524	41,619	39,239	68,767	71,139	31,901	81.3%	
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	185,840	191,850	84,892	79.4%	
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	20,500	8,596	72.2%	
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%	
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%	
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%	
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%	
5601	Uniform	100	199	350	350	350	-	0.0%	
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	122,496	24,239	24.7%	
Transfers									
	Transfer to Sewer CARMA	-	297,484	234,166	254,332	272,020	37,854	16.2%	
	Transfer to Reserves for Energy Project Repay	-	-	-	-	-	-	0.0%	
	Transfer to Revolving Energy Fund	-	-	-	-	-	-	0.0%	
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%	
	Transfer to Health Insurance Fund	278	73	88	354	95	7	7.9%	
5990	Total Transfers	278	302,557	239,253	259,686	277,114	37,861	15.8%	
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	571,850	598,065	140,578	30.7%	

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 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 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	75,612	183,840	194,417	209,890	216,458	22,042	11.3%	
5102	Fringe Benefits	48,725	124,304	122,171	127,784	131,541	9,369	7.7%	
5103	Part-time Wages	-	1,535	13,741	14,377	14,377	636	4.6%	
5104	Part-time Benefits	-	160	1,667	1,610	1,610	(57)	-3.4%	
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	368,633	378,958	32,372	9.3%	
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	66,000	-	0.0%	
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%	
5208	Equipment Maintenance	13,447	25,448	22,000	22,000	22,000	-	0.0%	
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	30,000	14,300	91.1%	
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	497,581	90,864	22.3%	
	Total	333,731	759,194	753,303	836,661	876,539	123,236	16.4%	

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	\$	%	
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	2,081	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%	
	Total Maintenance and Operations	6,789	11,194	15,240	18,000	18,000	2,760	18.1%	
	Total	6,789	11,194	15,240	18,000	18,000	2,760	18.1%	

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		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget		
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	49,836	84,598	103,319	99,209	102,298	(1,021)	-1.0%	
5102	Fringe Benefits	26,491	52,959	61,452	60,542	62,425	973	1.6%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	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%	
	Total Salaries and Benefits	81,195	149,341	169,771	165,708	170,680	909	0.5%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	12,557	40,994	55,460	50,520	52,432	(3,028)	-5.5%	
	Total	93,752	190,335	225,231	216,228	223,112	(2,119)	-0.9%	

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	\$	%	
Salaries and Benefits									
5101	Salary and Wages	71,325	119,399	150,214	144,269	148,888	(1,326)	-0.9%	
5102	Fringe Benefits	38,536	76,540	90,945	89,669	92,680	1,735	1.9%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	0.0%	
5105	Overtime	443	2,427	3,644	3,644	3,644	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,045	9,663	-	-	-	-	0.0%	
	Total Salaries and Benefits	116,349	208,135	244,804	238,539	246,170	1,366	0.6%	
Maintenance and Operations									
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%	
	Total Maintenance and Operations	44,561	48,016	58,617	68,600	123,600	64,983	110.9%	
	Total	160,910	256,151	303,421	307,139	369,770	66,349	21.9%	

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

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	449,731	460,000	500,000	500,000	40,000	8.7%
	Operating Revenue - Admin	220,259	467,731	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	-	883	-	-	(883)	-100.0%
	Non-Operating Revenue - Admin	102,858	176,666	125,464	96,164	96,164	(29,300)	-23.4%
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%
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%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4206	Fish Tax	<u>0</u>	<u>66,865</u>	<u>54,760</u>	<u>64,562</u>	<u>64,562</u>	<u>9,802</u>	<u>17.9%</u>
	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	<u>100,782</u>	<u>157,434</u>	<u>176,953</u>	<u>182,426</u>	<u>188,651</u>	<u>11,699</u>	<u>6.6%</u>
	0605 OUTFALL LINE							
4704	Outfall Line	<u>2,400</u>	<u>4,626</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	-	<u>0.0%</u>
	0606 FISH GRINDER							
4706	Fish Grinder	<u>1,040</u>	<u>7,018</u>	<u>7,998</u>	<u>7,390</u>	<u>7,390</u>	<u>(608)</u>	<u>-7.6%</u>
	0615 LOAD AND LAUNCH RAMP							
4653	Load and Launch Ramp	<u>74,855</u>	<u>132,446</u>	<u>126,663</u>	<u>130,000</u>	<u>130,000</u>	<u>3,337</u>	<u>2.6%</u>
	Total	<u>2,553,885</u>	<u>5,448,227</u>	<u>5,251,279</u>	<u>5,786,422</u>	<u>5,870,925</u>	<u>619,645</u>	<u>11.8%</u>

FUND 400 - PORT & HARBOR ENTERPRISE 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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	538,123	1,128,870	1,210,211	1,464,034	1,510,760	300,549	24.8%
5102	Fringe Benefits	242,447	634,397	737,330	917,341	944,742	207,412	28.1%
5103	Part-time Wages	43,425	107,259	146,292	165,371	165,692	19,400	13.3%
5104	Part-time Benefits	5,054	12,256	16,844	19,086	19,125	2,281	13.5%
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	2,609,148	2,683,636	531,314	24.7%
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	64,000	1,000	1.6%
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	21,500	4,000	22.9%
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	8,000	-	0.0%
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	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
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	16,700	1,000	6.4%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	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	35,000	13,000	59.1%
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	104,000	15,000	16.9%
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	9,500	-	0.0%
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	38,500	29,500	327.8%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5610	Collection Expenses	-	-	-	-	-	-	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	657,595	1,524,545	1,616,536	1,912,325	2,014,825	398,290	24.6%

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 - 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	\$	%
	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	323,706	1,491,207	1,420,397	1,191,082	1,122,951	(297,446)	-20.9%
	Total Transfers	<u>344,326</u>	<u>1,557,450</u>	<u>1,482,422</u>	<u>1,264,948</u>	<u>1,172,463</u>	<u>(309,959)</u>	<u>-20.9%</u>
	Total	<u>1,892,100</u>	<u>5,090,292</u>	<u>5,251,279</u>	<u>5,786,422</u>	<u>5,870,925</u>	<u>619,645</u>	<u>11.8%</u>

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	342,493	352,563	139,865	65.8%
5102	Fringe Benefits	47,751	108,119	130,203	204,334	210,337	80,134	61.5%
5103	Part-time Wages	-	-	2,848	12,262	12,582	9,734	341.8%
5104	Part-time Benefits	-	-	328	1,383	1,423	1,095	333.9%
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	566,317	582,750	230,829	65.6%
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	8,000	-	0.0%
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	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
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	35,000	13,000	59.1%
5252	Credit Card Expenses	24,001	99,722	85,000	100,000	100,000	15,000	17.6%
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%
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	162,868	409,434	381,599	577,595	597,282	215,683	56.5%
Transfers								
	Transfer to Port Reserves	-	1,086,204	1,023,675	315,157	242,704	(780,971)	-76.3%
	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	925	247	35	16.7%
5990	Total Transfers	227,014	1,387,721	1,323,886	1,191,082	1,122,951	(200,936)	-15.2%
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	565,963	2,176,641	2,119,432	2,408,860	2,352,495	233,064	11.0%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	192,889	418,169	447,470	452,312	465,988	18,519	4.1%
5102	Fringe Benefits	87,245	233,943	269,477	277,418	284,396	14,920	5.5%
5103	Part-time Wages	22,487	64,619	89,594	123,494	123,494	33,900	37.8%
5104	Part-time Benefits	2,510	7,202	10,316	14,292	14,292	3,976	38.5%
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	887,339	907,993	71,665	8.6%
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	2,000	-	0.0%
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	3,000	-	0.0%
5602	Safety Equipment	584	2,951	5,000	5,000	5,000	-	0.0%
5603	Employee Training	-	1,991	3,000	9,500	9,500	6,500	216.7%
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	779,122	159,302	25.7%
Transfers								
	Transfer to Loan Payment to GF - Principal	59,791	65,364	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	70,338	69,285	67,325	-	-	(67,325)	-100.0%
	Total	706,280	1,471,455	1,523,473	1,610,240	1,687,115	163,642	10.7%

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	30,564	31,481	852	2.8%
5102	Fringe Benefits	9,233	24,650	18,089	18,278	18,710	621	3.4%
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	50,576	51,925	2,126	4.3%
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	86,393	90,474	3,165	3.6%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	92,516	201,463	236,125	275,102	286,037	49,912	21.1%
5102	Fringe Benefits	43,904	115,945	149,502	188,524	195,850	46,348	31.0%
5103	Part-time Wages	9,025	17,205	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	1,221	2,225	1,949	-	-	(1,949)	-100.0%
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	473,505	491,767	77,380	18.7%
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	37,000	-	0.0%
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	294,460	13,662	4.9%
	Total	259,734	603,730	695,185	748,514	786,227	91,042	13.1%

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position
5603 - refrigeration 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 -	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	35,672	42,530	43,899	8,227	23.1%	
5102	Fringe Benefits	9,233	24,650	20,757	26,558	27,259	6,502	31.3%	
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	70,823	72,892	15,203	26.4%	
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	104,779	108,994	15,887	17.1%	

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	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%
	Total Maintenance and Operations	-	4,405	6,500	13,500	13,500	7,000	107.7%
	Total	-	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 - 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	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	-	-	-	-	-	-	0.0%
5218	Water	550	4,256	7,333	4,682	5,150	(2,183)	-29.8%
5226	Testing and Analysis	-	-	-	-	-	-	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	28,150	(2,183)	-7.2%
	Total	6,133	21,819	30,333	27,682	28,150	(2,183)	-7.2%

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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	79,242	161,140	174,303	219,939	226,596	52,293	30.0%
5102	Fringe Benefits	32,029	89,688	105,286	138,380	142,479	37,192	35.3%
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	361,319	372,075	70,605	23.4%
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	534,171	545,952	74,487	15.8%

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	\$	%
Salaries and Benefits								
5101	Salary and Wages	9,955	20,438	21,863	27,808	28,632	6,770	31.0%
5102	Fringe Benefits	4,014	11,299	13,195	17,334	17,832	4,637	35.1%
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%
	Total Salaries and Benefits	15,701	35,217	37,657	45,441	46,764	9,108	24.2%
Maintenance and Operations								
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%
	Total Maintenance and Operations	904	488	6,000	6,000	6,000	-	0.0%
	Total	16,605	35,706	43,657	51,441	52,764	9,108	20.9%

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 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	9,955	20,438	21,863	27,808	28,632	6,770	31.0%
5102	Fringe Benefits	4,014	11,299	13,195	17,334	17,832	4,637	35.1%
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%
	Total Salaries and Benefits	15,701	35,217	37,657	45,441	46,764	9,108	24.2%
Maintenance and Operations								
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%
	Total Maintenance and Operations	3,241	4,893	16,500	16,500	16,500	-	0.0%
	Total	18,942	40,111	54,157	61,941	63,264	9,108	16.8%

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 -	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	12,638	26,095	29,589	45,479	46,931	17,342	58.6%
5102	Fringe Benefits	5,022	14,803	17,626	29,181	30,047	12,421	70.5%
5103	Part-time Wages	4,705	12,808	15,756	29,615	29,615	13,860	88.0%
5104	Part-time Benefits	523	1,423	1,814	3,411	3,411	1,597	88.0%
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%
	Total Salaries and Benefits	24,236	58,108	65,414	108,387	110,705	45,291	69.2%
Maintenance and Operations								
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%
	Total Maintenance and Operations	6,317	25,712	32,063	30,513	31,284	(780)	-2.4%
Transfers								
5990	Transfers to Reserves	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	Total Transfers	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	Total	56,907	118,021	126,663	138,900	141,989	15,326	12.1%

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

City of Homer
FY24/25 Operating Budget

FUND 600								
INTERNAL SERVICE FUND								
HEALTH INSURANCE FUND								
A/C Num.	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	\$	%
Revenues								
4801	Interest	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4904	City Health Contributions	768,762	2,023,864	2,171,160	2,359,500	2,453,880	282,720	13.0%
4907	Employee Health Contributions	89,898	182,202	212,083	216,324.66	233,631	21,548	10.2%
4910	Employee Dental Contributions	4,945	10,765	8,203	10,885	10,885	2,682	32.7%
4911	Employee Vision Contributions	2	-	-	-	-	-	0.0%
4992	Operating Transfers	3,767	1,027	1,235	5,396	1,442	207	16.7%
	Total Revenues	867,373	2,217,858	2,392,681	2,592,106	2,699,837	307,156	12.8%
Expenses								
5102	Fringe Benefits	2,844	6,132	4,086	7,277	7,277	3,190	78.1%
5104	Part-time Benefits	184	337	436	787	787	351	80.4%
5210	Professional Services	12,500	518	26,737	780	780	(25,957)	-97.1%
5246	Health Insurance Claims	-	-	-	-	-	-	0.0%
5247	Health Insurance Premium	999,748	2,062,349	2,260,621	2,304,994	2,489,394	228,773	10.1%
5297	Health Insurance Incentive	58,200	113,800	100,800	201,600	201,600	100,800	100.0%
5609	Other	-	-	-	-	-	-	0.0%
5990	Transfers To	-	-	-	-	-	-	0.0%
	Total Expenses	1,073,475	2,183,135	2,392,681	2,515,438	2,699,837	307,157	12.8%
	Operating Income (Loss)	(206,102)	34,723	0	76,668	(0)	(0)	-100.0%
	Ending Fund Balance	(111,391)	(76,668)	(76,668)	0	0	76,668	-100.0%

FY24 Budget Notes:
4904 - \$1,625/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 2% increase from FY23 budget
5297 - Reflects an increase from \$400/month to \$800/month

FY25 Budget Notes:
4904 - \$1,690/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 8% increase from FY24 budget
5297 - Reflects an increase from \$400/month to \$800/month

City of Homer
FY24/25 Operating Budget

FUND 610								
INTERNAL SERVICE FUND								
LEAVE CASH OUT FUND								
A/C Num.	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	\$	%
Transferred In								
4904	Contribution From General Fund	58,222	136,126	175,681	221,360	178,375	2,695	1.5%
4904	Contribution From Water Fund	7,875	57,790	27,984	7,414	5,611	(22,372)	-79.9%
4904	Contribution From Sewer Fund	8,242	14,236	14,017	8,355	6,605	(7,412)	-52.9%
4904	Contribution From Harbor Fund	20,620	66,243	108,114	73,867	49,513	(58,602)	-54.2%
	Total Transferred In	94,958	274,394	325,795	310,995	240,104	(85,692)	-26.3%
Expenses								
		Actual	Actual	Budget	Estimates	Estimates		
5102	General Fund - Leave Cash Out	3,623	5,867	5,570	4,920	5,335	(235)	-4.2%
5104	General Fund - Leave Cash Out	51	62	-	-	-	-	0.0%
5106	General Fund - Leave Cash Out	87,620	181,861	170,111	151,685	173,040	2,930	1.7%
	Total General Fund	91,294	187,790	175,681	156,605	178,375	2,695	1.5%
5102	Water - Leave Cash Out	108	117	17	120	124	107	618.4%
5104	Water - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Water - Leave Cash Out	4,039	7,775	27,966	5,125	5,487	(22,479)	-80.4%
								0.0%
5102	Sewer - Leave Cash Out	4	239	141	83	109	(32)	-22.5%
5104	Sewer - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Sewer - Leave Cash Out	3,826	8,746	13,876	5,828	6,496	(7,381)	-53.2%
	Total Water & Sewer	7,977	16,877	42,000	11,156	12,216	(29,785)	-70.9%
5102	Port - Leave Cash Out	77	1,275	293	496	635	342	116.9%
5104	Port - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Port - Leave Cash Out	60,419	62,632	107,821	51,763	48,877	(58,944)	-54.7%
	Total Port & Harbor	60,496	63,907	108,114	52,258	49,513	(58,602)	-54.2%
	Total Payments to Employees	159,767	268,574	325,795	220,020	240,104	(85,692)	-26.3%
	Change in Net Position	(64,809)	5,820	0	90,976	0	0	0.0%
	Fund Balance	(96,796)	(90,976)	(90,976)	0	0	90,976	-100.0%

Calculation Method (FY24):

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

Calculation Method (FY25):

- a. Using the most current three years' average (FY22 actual, FY23 actual estimate, and the FY24 budget)
- b. The Current Year's Fund Balance Estimated
- a - b = The estimated budget for the following fiscal year

City of Homer
FY24/25 Operating Budget

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

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