

Village of Homer								
2018-2019 Budget to Actual and 2019-2020 Proposed Budget								
General Fund								
								Proposed
Account	Account	2018-2019	2018-2019	11/30/2018	11/30/2018	2018-2019	Five Year	03/01/2019-
Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Real Property Taxes	1001	1,334,535.00	1,334,535.00	1,334,535.03	0.03	1,334,535.00	1,297,453.96	1,341,207.68
Real Property Tax Items:								
Payment in Lieu of Taxes	1081	12,000.00	12,000.00	13,157.66	1,157.66	19,736.49	13,099.40	13,157.66
Interest & Penalties	1090	18,000.00	13,500.00	11,517.34	(1,982.66)	17,276.01	16,684.87	14,000.00
Interest & Penalty on Special	1091	-	-	-	-	-	-	-
Total Real Property Tax Items		30,000.00	25,500.00	24,675.00	(825.00)	37,012.50	29,784.27	27,157.66
Non-Property Tax Items								
Sales Tax	1120	700,000.00	525,000.00	498,012.04	(26,987.96)	747,018.06	682,597.89	675,000.00
Utilities Gross Tax	1130	45,000.00	33,750.00	31,983.08	(1,766.92)	47,974.62	55,979.11	50,000.00
Franchises	1170	50,000.00	37,500.00	41,691.08	4,191.08	55,588.11	48,272.25	55,000.00
Total Non-Property Tax Items		795,000.00	596,250.00	571,686.20	(24,563.80)	850,580.79	786,849.25	780,000.00
Department Income								
Treasurer Fees	1230	2,000.00	1,500.00	1,680.85	180.85	2,521.28	2,452.95	2,500.00
Grant Administration	1289	30,000.00	22,500.00	-	(22,500.00)	-	794.25	-
Police Department Fees	1520	4,000.00	3,000.00	2,701.31	(298.69)	4,051.97	3,963.48	4,000.00
Dog Control Fees	1550	400.00	300.00	100.00	(200.00)	150.00	452.20	450.00
Other Public Safety Department Income	1589	65,000.00	48,750.00	393.54	(48,356.46)	590.31	27,874.31	178,000.00
Vital Statistics	1603	700.00	525.00	580.00	55.00	870.00	566.00	900.00
Public Works Service	1710	-	-	-	-	-	-	-
Transportation Dept Income	1789	200.00	150.00	25.00	(125.00)	37.50	112.50	150.00
Parks & Recreation Charges	2001	70,000.00	52,500.00	47,198.12	(5,301.88)	62,930.83	61,002.29	65,000.00
Senior Recreation	2002	100.00	75.00	104.30	29.30	156.45	165.70	100.00
Durkee Park Rental	2089	2,000.00	1,500.00	2,370.36	870.36	3,555.54	2,360.11	2,400.00
Zoning Fees	2110	750.00	562.50	570.00	7.50	855.00	1,696.05	600.00
Planning Board Fees	2115	200.00	150.00	1,437.00	1,287.00	2,463.43	632.69	1,000.00
Refuse and Garbage Charges	2130	1,407.00	1,055.25	471.00	(584.25)	706.50	612.30	1,000.00
Community Development Income	2170	-	-	(2,722.24)	(2,722.24)	(2,722.24)	(544.45)	115,000.00
Sale of Cemetery Lot	2190	7,500.00	5,625.00	7,900.00	2,275.00	7,900.00	10,447.00	7,900.00

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Charges for Cemetery	2192	30,000.00	22,500.00	31,169.80	8,669.80	31,169.80	32,268.64	32,000.00
Total Department Income		214,257.00	160,692.75	93,979.04	(66,713.71)	115,236.36	144,856.02	411,000.00
Intergovernmental Charges								
Public Safety Services- Other Government	2260	4,000.00	3,000.00	2,882.96	(117.04)	2,882.96	1,556.17	4,000.00
Fire Protection Service	2262	187,000.00	140,250.00	157,074.00	16,824.00	183,413.00	180,990.20	187,188.50
Youth Recreation Services	2350	55,000.00	41,250.00	58,486.00	17,236.00	87,729.00	67,521.97	62,000.00
Total Intergovernmental Charges		246,000.00	143,500.00	218,442.96	33,942.96	274,024.96	250,068.34	253,188.50
Use of Money and Property								
Interest & Earnings	2401	1,650.00	1,237.50	824.58	(412.92)	1,099.44	1,269.27	1,300.00
Interest, Cemetery Invest Fund	2401C	-	-	-	-	-	-	-
Interest & Earnings- Reserves	2401R	500.00	375.00	1,102.38	727.38	1,653.57	956.32	1,200.00
Total Use of Money and Property		2,150.00	1,612.50	1,926.96	314.46	2,753.01	2,225.59	2,500.00
Licenses and Permits								
Business & Occupation License	2501	-	-	-	-	-	-	-
Games of Chance	2530	-	-	-	-	-	10.00	-
Bingo Licenses	2540	650.00	487.50	400.07	(87.43)	600.11	718.24	500.00
Licenses- Other	2545	100.00	75.00	-	(75.00)	-	105.00	100.00
Building Permit Fees	2555	3,500.00	2,625.00	1,908.00	(717.00)	2,862.00	2,917.52	3,000.00
Permits- Other	2590	-	-	195.00	195.00	292.50	100.90	-
Total Licenses and Permits		4,250.00	3,187.50	2,503.07	(684.43)	3,754.61	3,851.66	3,600.00
Fines and Forfeitures								
Fines and Forfeiture of Bail	2610	25.00	14.58	-	(14.58)	-	72.00	25.00
Stop DWI Fees	2615	2,500.00	1,458.33	878.72	(579.61)	1,318.08	2,641.55	1,000.00
Total Fines and Fixtures		2,525.00	1,472.92	878.72	(594.20)	1,318.08	2,713.55	1,025.00
Sale of Property and Compensation								
Sale of Real Property	2660	-	-	-	-	-	-	-

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Sale of Equipment	2665	20,000.00	20,000.00	24,090.00	4,090.00	36,135.00	39,025.20	20,000.00
Insurance Recovery	2680	3,000.00	1,750.00	215.25	(1,534.75)	322.88	6,204.85	3,000.00
Other Compensation for Loss	2690	-	-	-	-	-	-	-
Total Sale of Property and Compensation		23,000.00	21,750.00	24,305.25	2,555.25	36,457.88	45,230.05	23,000.00
Miscellaneous								
Refunds of Prior Year Expenditures	2701	-	-	-	-	-	2,175.22	-
Gifts and Donations	2705	-	-	25.00	25.00	37.50	370.30	-
Proceeds of Seized & Unclaimed	2713	-	-	-	-	-	-	-
Other Unclassified Revenue	2770	-	-	1,414.20	1,414.20	2,121.30	2,786.44	1,400.00
Total Miscellaneous		-	-	1,439.20	1,439.20	2,158.80	5,331.95	1,400.00
State Aid								
Aid- Per Capita	3001	32,500.00	32,500.00	29,315.00	(3,185.00)	43,972.50	34,349.30	29,300.00
Mortgage Tax	3005	32,000.00	24,000.00	20,321.61	(3,678.39)	30,482.42	26,278.82	32,000.00
Records Management	3060	-	-	-	-	-	-	-
State Aid, Star Program	3089	-	-	-	-	-	633.40	-
Other Public Safety	3389	-	-	3,439.72	3,439.72	5,159.58	1,587.51	21,200.00
CHIPS	3501	85,000.00	63,750.00	-	(63,750.00)	-	67,796.46	105,000.00
Programs for Youth	3820	-	-	-	-	-	-	-
Total State Aid		149,500.00	120,250.00	53,076.33	(67,173.67)	79,614.50	130,645.49	187,500.00
Federal Aid								
Fed Aid, Other Public Safety	4389	-	-	5,000.00	5,000.00	5,000.00	39,645.20	-
Other Transportation	4589	-	-	1,757.13	1,757.13	1,757.13	2,459.98	-
Total Federal Aid		-	-	6,757.13	6,757.13	6,757.13	42,105.18	-
Interfund Transfer	5031	-	-	-	-	-	18,994.40	-
Total Revenue		2,801,217.00	2,408,750.67	2,334,204.89	(115,545.78)	2,744,203.60	2,760,109.72	3,031,578.84

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Salvage/ Overhaul Supplies		-	-	-	-	-	-	1,000.00
UHF Pager Supplies Maintenance		-	-	-	-	-	-	1,500.00
Small Equipment Expense/ Fire Extinguishers		-	-	-	-	-	-	8,750.00
Subtotal- Contractual Fire Department		<u>95,400.00</u>	<u>71,550.00</u>	<u>50,022.61</u>	<u>21,527.39</u>	<u>75,033.92</u>	<u>80,269.13</u>	<u>95,400.00</u>
Contractual (Reserve)	3410.401R	-	-	-	-	-	6,150.04	-
Telephone	3410.41	200.00	150.00	80.00	70.00	120.00	216.98	200.00
Total Fire Department		<u>115,490.00</u>	<u>86,617.50</u>	<u>50,102.61</u>	<u>36,514.89</u>	<u>95,043.92</u>	<u>231,566.08</u>	<u>229,200.00</u>
Dog Control								
Personnel Services	3510.1	8,316.00	6,237.00	6,396.90	(159.90)	9,595.35	8,603.92	8,482.32
Control of Animals (Contractual)	3510.4	700.00	525.00	1,351.43	(826.43)	2,027.15	1,066.51	700.00
Total Dog Control		<u>9,016.00</u>	<u>6,762.00</u>	<u>7,748.33</u>	<u>(986.33)</u>	<u>13,282.85</u>	<u>10,002.50</u>	<u>9,182.32</u>
Total Public Safety		683,254.00	512,440.50	459,085.53	53,354.97	709,240.76	538,425.82	860,720.32
Public Health								
Reg of Vital Statistics	4020.4	200.00	150.00	-	150.00	-	375.20	-
Total Public Health		200.00	150.00	-	150.00	-	375.20	-
Transportation								
Street Administration								
Personnel Services	5010.1	55,000.00	41,250.00	42,340.05	(1,090.05)	63,510.08	47,051.60	64,900.00
Equipment	5010.2	4,050.00	3,037.50	2,130.03	907.47	3,195.05	639.01	3,600.00
Equipment (Reserve)	5010.2R	-	-	-	-	-	-	-
Contractual- Office Expense	5010.4	4,950.00	3,712.50	3,987.30	(274.80)	5,980.95	1,757.10	700.00
Total Street Administration		<u>64,000.00</u>	<u>48,000.00</u>	<u>48,457.38</u>	<u>(457.38)</u>	<u>72,686.07</u>	<u>49,447.70</u>	<u>69,200.00</u>
Street Maintenance								
Personnel Services	5110.1	171,650.00	128,737.50	162,366.38	(33,628.88)	243,549.57	155,942.00	179,150.00

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Other Recreation Costs		-	-	-	-	-	-	4,050.00
Subtotal- Equipment Playground/ Rec Centers		<u>4,050.00</u>	<u>3,037.50</u>	<u>-</u>	<u>3,037.50</u>	<u>-</u>	<u>4,766.43</u>	<u>26,750.00</u>
Contractual	7140.401	72,000.00	54,000.00	49,336.83	4,663.17	74,005.25	70,767.84	-
Ski/Snowboarding Program		-	-	-	-	-	-	4,000.00
Boys Basketball 3, 4, 5, 6		-	-	-	-	-	-	3,000.00
Boys Basketball CNY Select 6th		-	-	-	-	-	-	1,000.00
Girl's Basketball 3, 4, 5, 6		-	-	-	-	-	-	3,000.00
Skills and Drills Coed		-	-	-	-	-	-	2,500.00
Learn to Swim Program		-	-	-	-	-	-	2,500.00
Mobile Van Supplies		-	-	-	-	-	-	1,300.00
Softball Program		-	-	-	-	-	-	1,400.00
Tee Ball Program		-	-	-	-	-	-	750.00
Soccer Program		-	-	-	-	-	-	2,000.00
Babe Ruth Basketball		-	-	-	-	-	-	1,000.00
Tennis		-	-	-	-	-	-	1,200.00
Youth Tackle Program		-	-	-	-	-	-	750.00
Flag Football		-	-	-	-	-	-	500.00
Youth Football Cheerleading		-	-	-	-	-	-	1,200.00
Ice Rink Maintenance		-	-	-	-	-	-	500.00
New Program		-	-	-	-	-	-	1,000.00
Other Recreation Costs		-	-	-	-	-	-	5,050.00
Office Expense		-	-	-	-	-	-	2,650.00
Advertising		-	-	-	-	-	-	1,800.00
Field Lining		-	-	-	-	-	-	2,000.00
Fuel		-	-	-	-	-	-	600.00
Event Costs		-	-	-	-	-	-	2,500.00
Concert Programming		-	-	-	-	-	-	5,800.00
Subtotal- Contractual Playground/ Rec Centers		<u>72,000.00</u>	<u>54,000.00</u>	<u>49,336.83</u>	<u>4,663.17</u>	<u>74,005.25</u>	<u>70,767.84</u>	<u>48,000.00</u>
Griggs Field Project	7140.401G	-	-	-	-	-	-	5,000.00
Telephone	7140.41	1,800.00	1,350.00	843.07	506.93	1,124.09	1,027.68	1,150.00

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Light and Heat	7140.415	5,500.00	4,125.00	3,519.74	605.26	4,692.99	5,105.70	5,000.00
Total Playground/ Rec Centers		<u>124,099.00</u>	<u>93,074.25</u>	<u>99,407.15</u>	<u>(6,332.90)</u>	<u>148,383.59</u>	<u>126,499.63</u>	<u>164,331.00</u>
Library- Contractual	7410.4	29,000.00	29,000.00	29,000.00	-	29,000.00	27,700.00	9,666.67
Historian								
Personnel Services	7510.1	1,500.00	1,125.00	750.00	375.00	1,125.00	720.86	1,530.00
Contractual	7510.4	500.00	375.00	-	375.00	-	349.72	1,000.00
Total Historian		<u>2,000.00</u>	<u>1,500.00</u>	<u>750.00</u>	<u>750.00</u>	<u>1,125.00</u>	<u>1,070.58</u>	<u>2,530.00</u>
Awards								
Awards- Contractual	7550.4	500.00	375.00	439.82	(64.82)	659.73	542.12	750.00
Programs for Aging Contractual	7620.4	250.00	187.50	27.00	160.50	40.50	139.48	100.00
Total Cultural and Recreation		177,349.00	136,678.42	137,970.49	(1,292.07)	191,061.01	180,453.25	235,927.67
Home and Community Services								
Zoning								
Personnel Services	8010.1	27,402.00	20,551.50	17,002.36	3,549.14	25,503.54	21,355.21	22,225.80
Contractual	8010.4	1,500.00	1,125.00	2,384.04	(1,259.04)	3,576.06	2,388.74	-
Meeting Expense		-	-	-	-	-	-	3,600.00
Advertising		-	-	-	-	-	-	900.00
Professional Fees		-	-	-	-	-	-	500.00
Subtotal- Zoning		<u>1,500.00</u>	<u>1,125.00</u>	<u>2,384.04</u>	<u>(1,259.04)</u>	<u>3,576.06</u>	<u>2,388.74</u>	<u>5,000.00</u>
Telephone	8010.41	500.00	375.00	601.51	(226.51)	802.01	379.85	800.00
Total Home and Community Services		<u>29,402.00</u>	<u>22,051.50</u>	<u>19,987.91</u>	<u>2,063.59</u>	<u>29,881.61</u>	<u>24,123.81</u>	<u>28,025.80</u>
							-	
Planning	8020.4	500.00	375.00	1,807.69	(1,432.69)	2,711.54	1,035.70	350.00

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Refuse & Garbage								
Equipment	8160.2	-	-	-	-	-	-	220,000.00
Contractual	8160.401	135,000.00	101,250.00	108,807.31	(7,557.31)	163,210.97	134,735.56	145,000.00
Recycling	8160.42	82,000.00	61,500.00	52,111.71	9,388.29	78,167.57	75,962.83	83,378.70
Total Refuse and Garbage		<u>217,000.00</u>	<u>162,750.00</u>	<u>160,919.02</u>	<u>1,830.98</u>	<u>241,378.53</u>	<u>210,698.39</u>	<u>448,378.70</u>
Municipal Street and Lot Maintenance								
	8170.4	10,000.00	7,500.00	-	7,500.00	-	133.78	10,000.00
Community Beautification								
	8510.4	25,000.00	18,750.00	3,163.10	15,586.90	4,744.65	7,253.76	45,000.00
Shade Trees								
	8560.4	75,000.00	56,250.00	59,931.00	(3,681.00)	89,896.50	43,970.45	70,000.00
Comm Dev. Agency Personnel								
	8620.1	-	-	-	-	-	-	40,000.00
Comm Dev. Agency Contractual	8620.4	40,000.00	30,000.00	69,213.58	(39,213.58)	103,820.37	28,952.28	25,000.00
Total Comm Dev		<u>40,000.00</u>	<u>30,000.00</u>	<u>69,213.58</u>	<u>(39,213.58)</u>	<u>103,820.37</u>	<u>28,952.28</u>	<u>65,000.00</u>
Cemeteries								
Personnel Services	8810.1	84,874.00	63,655.50	78,991.35	(15,335.85)	118,487.03	84,090.56	88,000.00
Equipment	8810.2	-	-	-	-	-	4,080.26	10,835.00
Equipment	8810.200R	500.00	375.00	-	375.00	-	-	-
Contractual	8810.401	17,703.00	13,277.25	13,799.32	(522.07)	20,698.98	14,456.21	-
Road Repair		-	-	-	-	-	-	2,500.00
Fuel Expense		-	-	-	-	-	-	4,500.00
Office Supplies Expense		-	-	-	-	-	-	150.00
Uniform Expense/ Safety Expense		-	-	-	-	-	-	400.00
Vehicle Maintenance		-	-	-	-	-	-	1,500.00
Buildings and Grounds Maintenance		-	-	-	-	-	-	1,050.00
Concrete Supplies		-	-	-	-	-	-	600.00
Other Expense		-	-	-	-	-	-	300.00
Subtotal- Zoning		<u>17,703.00</u>	<u>13,277.25</u>	<u>13,799.32</u>	<u>(522.07)</u>	<u>20,698.98</u>	<u>14,456.21</u>	<u>11,000.00</u>

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Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
Telephone	8810.41	1,750.00	1,312.50	874.38	438.12	1,311.57	1,541.42	1,450.00
Light and Heat	8810.415	600.00	450.00	269.26	180.74	403.89	395.65	500.00
Total Cemeteries		105,427.00	79,070.25	93,934.31	(14,864.06)	140,901.47	104,564.11	111,785.00
Total Home and Community Services		502,329.00	376,746.75	408,956.61	(32,209.86)	613,334.66	420,732.28	778,539.50
Employee Benefits								
Retirement	9010.8	93,000.00	69,750.00	-	69,750.00	-	67,694.99	69,000.00
Police/ Retirement	9015.8	46,000.00	34,500.00	-	34,500.00	-	40,758.60	45,000.00
Social Security	9030.8	60,000.00	45,000.00	52,892.05	(7,892.05)	79,338.08	63,527.69	81,000.00
Medicare	9030.81	14,000.00	10,500.00	12,369.90	(1,869.90)	18,554.85	14,897.66	18,900.00
Workers Compensation	9040.8	88,000.00	66,000.00	88,214.00	(22,214.00)	132,321.00	71,995.85	85,886.00
Unemployment Insurance	9050.8	12,000.00	9,000.00	744.25	8,255.75	1,116.38	12,413.44	10,000.00
Disability Insurance	9055.8	2,000.00	1,500.00	1,167.42	332.58	2,001.29	1,050.81	2,000.00
Total Employee Benefits		315,000.00	236,250.00	155,387.62	80,862.38	233,331.59	272,339.03	311,786.00
Reserves- Medical Insurance	9060.8	72,000.00	54,000.00	35,627.68	18,372.32	53,441.52	62,032.44	70,000.00
Total Employee Benefits		387,000.00	290,250.00	191,015.30	99,234.70	286,773.11	334,371.47	381,786.00
Debt Service								
Serial Bonds								
Principal	9785.6	20,000.00	20,000.00	20,000.00	-	20,000.00	18,000.00	20,000.00
Interest	9785.7	8,400.00	8,400.00	6,825.00	1,575.00	10,237.50	9,502.50	5,775.00
Total Serial Bonds		28,400.00	28,400.00	26,825.00	1,575.00	30,237.50	27,502.50	25,775.00
Installment Purchase- Debt Principal		-	-	-	-	-	-	32,000.00
Total Expenditures		2,866,217.00	2,217,679.42	2,119,831.35	97,848.07	3,138,296.26	2,472,729.95	3,485,173.84

Village of Homer								
2018-2019 Budget to Actual and 2019-2020 Proposed Budget								
General Fund								Proposed
Account	Account	2018-2019	2018-2019	11/30/2018	11/30/2018	2018-2019	Five Year	03/01/2019-
Name	Number	Budget Annual	Budget 9 Months	Actual	Variance	Annualized	Average	02/29/2020
		(65,000.00)	191,071.25	214,373.54	(213,393.84)	(394,092.67)	287,379.77	(453,595.00)
Appropriated Fund Balance A910		-	-	-	-	-	-	252,000.00
Appropriated Reserves		<u>65,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,595.00</u>
Balance		<u>-</u>	<u>191,071.25</u>	<u>214,373.54</u>	<u>(213,393.84)</u>	<u>(394,092.67)</u>	<u>287,379.77</u>	<u>-</u>