

CITY OF HOMER
ADOPTED BUDGET
FOR
FISCAL YEAR JANUARY 1, 2014 - DECEMBER 31, 2014

AS SUBMITTED BY:

Walt Wrede
City Manager

ADOPTED BY HOMER CITY COUNCIL
ON DECEMBER 10, 2013

Mary E Wythe, Mayor
Beauregard Burgess
Barbara Howard
David Lewis
Francie Roberts
Gus Van Dyke
Bryan Zak

Prepared By Finance Department
Zhiyong Li
Finance Director

City of Homer

The City of Homer was established as a first class municipality in March 1964 with a city manager/city council form of government. Elected officials consist of six City Council members and the mayor. Homer is part of the Kenai Peninsula Borough.

CITY COUNCIL:

Mayor	Mary E. (Beth) Wythe
Council Members	Beauregard Burgess Barbara Howard David Lewis Francie Roberts Gus Van Dyke Bryan Zak

CITY ADMINISTRATION:

City Manager	Walt Wrede
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Departments & Divisions

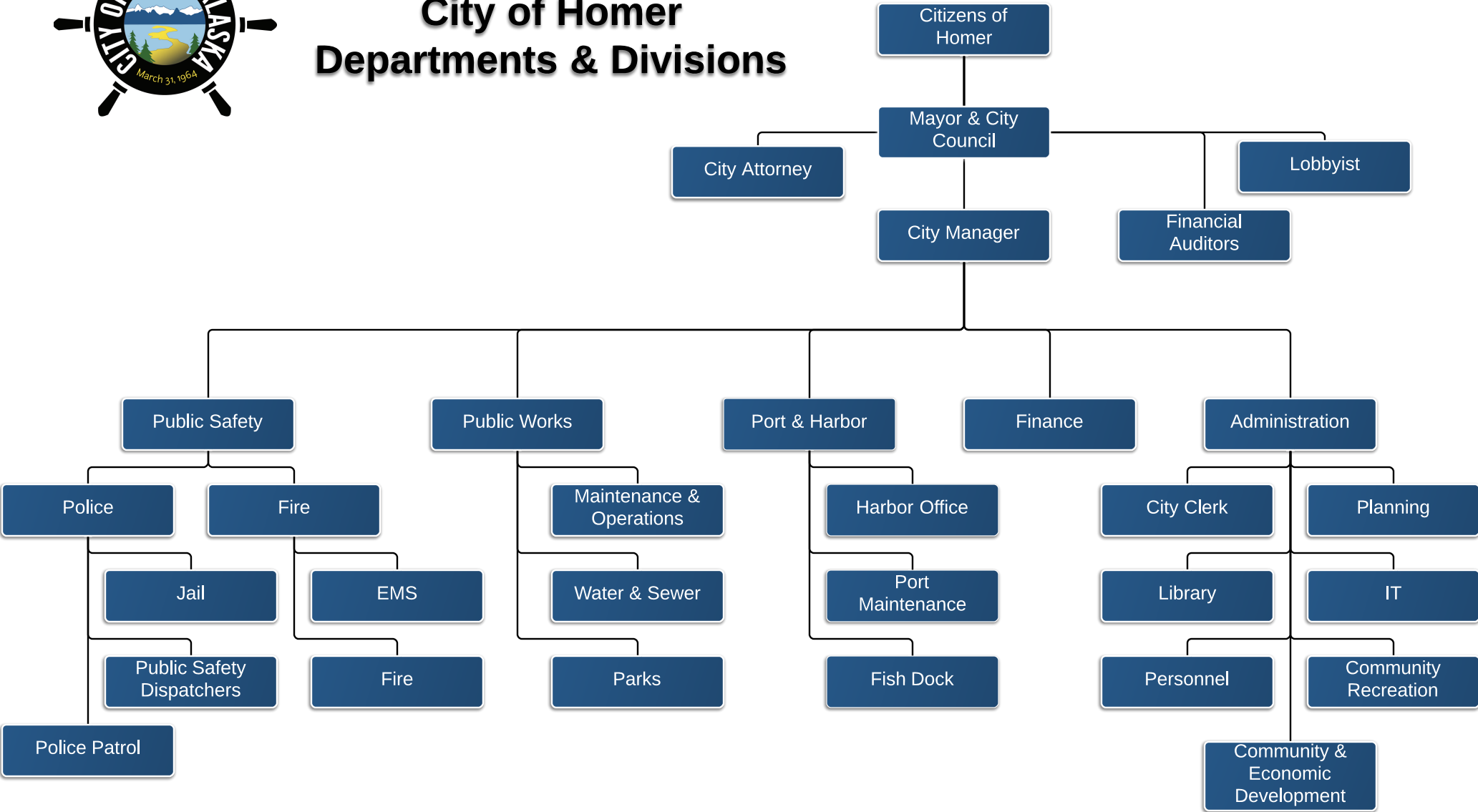
City Clerk
Economic Development
Finance
Fire
Human Resources
Information Technology
Library
Police
Port & Harbor
Public Works
Zoning & Planning

Department & Division Heads

Jo Johnson
Katie Koester
Zhiyong (John) Li
Bob Painter
Andrea Petersen
Nick Poolos
Ann Dixon
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud



City of Homer Departments & Divisions



City of Homer
2014 Operating Budget
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*City Manager
491 East Pioneer Avenue
Homer, Alaska 99603
907-235-8121*

Mayor & City Council
City of Homer
491 East Pioneer Avenue
Homer, Alaska 99603

Year 2014 Budget Message

Dear Mayor & Council Members:

The FY 2014 budget includes the operating and capital plans for 2014 as well as projections for the City's operational funds through fiscal year 2016.

This budget is the result of many hours of hard work, number crunching, and program review by the department heads and their staffs. I would especially like to thank John Li, the Finance Director, for his immeasurable contribution to this effort. John is relatively new in his position and he was immediately thrust into the water and sewer rate debate and the FY 14 budget immediately after that. He has done an amazing job. I also wish to express my sincere appreciation to the Homer City Council who spent many hours reviewing and amending the document and listening to public testimony. The Budget is the most important planning and policy document that the Council is responsible for. I appreciate all of the input and guidance the Council provided as we worked our way through the approval and adoption process.

I believe that this budget document contains more information and is easier to read than ever before. The budget contains new graphics and data regarding personnel costs that I think the Council and the public will find helpful. The budget is also noteworthy because for the first time in several years, it addresses some of the City's most pressing staffing needs, including filling a vacant position at Police Dispatch and making the Children's Librarian position full time. The General Fund budget does not include transfers to depreciation accounts; something Council will have to address in future years. I am pleased to note that the budget recognizes significant savings from improvements in energy efficiency in City buildings and facilities. Six City buildings were connected to natural gas in early 2014 and more will be later in the year. This budget incorporated significant changes to the employee health care program, which we hope will slow the growth of City expenditures in that area.

Three basics of the City of Homer budgeting process deserve review; the Mission Statement, the Basis of Accounting, and the Tax Rate:

Mission Statement - The City of Homer's mission is to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, library, community planning, economic development, street maintenance and Public Works functions, water and sewer, parks maintenance and community recreation, port and harbor, airport terminal, and general administration.

Basis of Accounting - Governmental fund types are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures are generally recognized when a related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due. Pre-payment of insurance and similar services extending over more than one year is allocated to the years benefited.

The Proprietary Fund type [Enterprise Fund] is accounted for using the accrual basis of accounting, wherein revenues are recognized when earned and expenditures are recognized when a liability is incurred.

Tax Rates - The City Code of Ordinances, Section 9.16.020, establishes a maximum 6.00 mill tax levy for operations of the City's general government. The mill rate cap is in effect in the years that the city levies the general sales tax. The General Fund property tax rate for FY 14 is 4.5 mills and the sales tax rate is 4.5%. These tax levies are unchanged from last year. Effective January 1, 2009, a voter initiative generated ordinance was passed by the Kenai Peninsula Borough to exempt non-prepared foods from the Borough sales tax for the months of September through May. The City of Homer voters followed the Kenai Peninsula Borough's lead and exempted non-prepared foods from the local sales tax for the same period in 2009.

The Budget Adoption and Amendment Process -

The budget is adopted in December of each year. Subsequent amendments to the budget are handled through ordinances, which are booked when approved by the City Council. This process provides an opportunity for public comment each time the budget is adjusted. Further, this process provides the Mayor and Council with more adequate and timely information upon which they can rely in setting City policy:

- Expenditures of budgeted funds, which are above the City Managers authorization level, and are not specifically authorized in the budget, (such as contracts) will be brought to the Council by Resolution for approval.

- Each proposed new expenditure of non-budgeted funds is brought to Council for approval via a budget amendment/appropriation ordinance. This provides the Council and public with a timely opportunity to examine the proposed new expense.
- Each quarter the Mayor and Council are provided reports from the Finance Department detailing City expenditures and encumbered funds to date. The reports also itemize percentages of budget expended to date and summarize changes to the General Fund, Port & Harbor Fund, Water Fund and Sewer Fund.

This “*real-time budgeting*” has resulted in substantial savings of time and money and provides the Mayor, Council and Public with more accurate and timely informational tools to make sound financial decisions.

The Adopted Budget

The City Council adopted a budget for 2014 that includes total expenditures of \$25,670,825. That total includes \$11,980,032 for the General Fund, \$ 3,803,580 for the Water and Sewer Special Service Fund, \$4,681,252 for the Port and Harbor Enterprise Fund, \$2,906,029 for capital projects, and \$2,299,932 for the Internal service Fund.

General Fund

The 2014 General Fund budget of \$11,980,032 represents an increase in expenditures of \$420,929 or 3.64%. The FY 2013 Adopted General Fund Budget was \$11,559,103. The FY 2014 Budget is basically a status quo or maintenance budget. The increase in expenditures are attributable to filling a position in Police Dispatch, making the Children’s Librarian full time, providing a 2% COLA to employees, and rising fixed costs that are not entirely under the City’s control.

The total projected revenue for the 2014 General Fund Budget is \$11,980,101. This includes \$3,065,880 in property tax revenues and \$5,024,526 in sales tax the two primary sources of operating revenue. The property tax mil rate (4.5) and the sales tax rate (4.5%) remain unchanged from the prior year. This revenue projection represents an increase over the 2013 projection of \$455,836. The primary reason for the increase is the anticipated sales tax revenues in 2013 and projected for 2014. Total taxable property values and property tax revenues are expected to increase slightly from 2013.

Overall, the General Fund is in pretty good shape. The recommended amount of fund balance is in place, expenditures do not exceed revenues, and the Fund has very little general obligation debt. In 2013 the Council borrowed \$12 Million from the Kenai Peninsula Borough to finance construction of a natural gas distribution system. This debt will be retired primarily through special assessment district payments. Fortunately, the Council did not have to discuss layoffs, eliminating entire programs, or reducing the level of services like it has the past several years. However, there is clearly not enough revenue to adequately provide “core services” and all of the additional services residents seem to want. The public debate about

what residents want from City government and what they are willing to pay for will continue in 2014. The Council provided funding for a Recreational Needs Assessment in this budget which when completed, should make a contribution to this discussion.

However, the fact that the City was able to adopt a “maintenance” budget should not deflect attention away from the structural problems which remain. This budget does not significantly “grow” the General Fund Reserves and there are no funds transferred to depreciation accounts. The number of vacant and unfunded positions continues to be a problem and the uncertainty about the economy and the loss of revenue associated with the sales tax exemption for unprepared foods casts doubt over future revenues.

Water and Sewer Utility Fund (Special Revenue Fund)

The Water/Sewer Utility Fund operating budget for 2014 is \$ 3,803,580. This represents an increase in budgeted expenditures from FY 2013 of \$207,985. The General Fund offsets about 50% of the increase as part of Water Hydrants’ expenditures based on the newly adopted Rate Model. The transfers to the depreciation reserves are kept at the minimum level of \$200,000. Revenues for 2014 will add more uncertainty under the newly implemented consumption based rate model.

The Water and Sewer Utility Fund remains vulnerable because of the basic structural flaws discussed in the past. The City owns a production and distribution system infrastructure that is very expensive to operate and maintain and has relatively few customers to pay for it. The City has a reliable source of funds to build things and expand the infrastructure (dedicated sales tax) but inadequate funds to maintain it all (user fees). There is intense political pressure to keep fees down even though doing so may not be in the long term best interest of the Fund. The Fund debt load is significant and will limit opportunities to finance new projects or expansion of the distribution and collection system for the next few years. This is a problem because one of the solutions to the revenue problem is to increase the number of customers.

Port and Harbor Enterprise Fund

The FY 2014 Port and Harbor Enterprise Fund operating budget is \$4,681,252. This represents an increase in expenditures of \$300,387 over the prior year. This mainly due the increase of the transfers to the reserve accounts. Revenues are projected to increase by \$335,272 relative to the prior year.

The Port and Harbor Enterprise Fund is solvent but at present it is essentially treading water. This budget covers day to day operating expenses and that is about it. The City has deferred maintenance, repair, replacement, and investment in this vital infrastructure for too long. Additional staffing is warranted. There is room to generate more revenue that can be reinvested in the port and harbor however, deciding how to increase revenues and where to spend the additional money can be difficult. Political pressure to keep fees down has often

trumped good management. As a result, fees have not kept up with inflation and they do not generate enough revenue to address basic depreciation. Because the City has not raised fees as it should and has not kept up with maintenance, repair, and replacement, the decisions get harder and the necessary fee increases more drastic.

In 2012 and 2013 the City raised fees in phases in order to increase contributions to the depreciation fund and to provide revenue for bond payments. The bonds were sold to finance replacement of infrastructure and other improvements in the harbor. In 2013 the City also funded a Port and Harbor rate study which was completed by an independent consulting firm. The firm recommended significant rate increases over the next five years and those recommendations are currently under consideration by the Port and Harbor Commission.

The Enterprise Fund depreciation reserve is significantly underfunded. The \$711,686 transfer is nearly \$200,000 more than the prior year's amount, but is less than half of the annual depreciation, which is the amount that should be transferred. The Enterprise Fund is also developing a problem with retained earnings and cash on hand. This is getting dangerously low and it means that the Fund does not have much margin for error if a large and unforeseen expense occurs or revenues suddenly decline.

Future Policy Issues –

The City of Homer will be faced with some very significant financial issues in the coming year. Fixed costs will continue to rise but the public appetite for raising new revenues is questionable. This will place even tighter constraints on the City's ability to provide quality services. A budget that does not contain funding for depreciation accounts is not responsible or sustainable in the long term and the taxpayers will likely pay more down the road if this issue is not addressed. The public debate about what residents want from City government and what they are willing to pay for will continue and perhaps get more focused as budgets get tighter. This "disconnect" between what people want and what they are willing to pay for is well chronicled and is not unique to Homer. Finally, recent changes to health care benefits, retirement programs, and limits on increases in compensation have made the City employee compensation package less competitive. This may affect the City's ability to recruit and retain quality employees.

Acknowledgments -

I wish to express my appreciation to all members of the City of Homer's Staff for their dedicated service during the past year. A special thanks to the staff in Finance Department for preparation of this budget document. The invaluable help given by the entire municipal workforce in the preparation of the FY 14 budget is also acknowledged. Each employee's contribution combined to develop a budget that provides Homer residents with a high level of service at the lowest possible cost. ***This plan for 2014 could not have been accomplished without the enthusiastic help of all City employees. Thank you.***

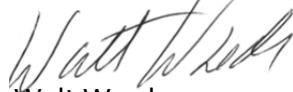
I would also like to thank the Mayor and the Council for their interest, support,

suggestions, and participation in the creation of this budget. I believe this proposed budget allows the staff to conduct the financial affairs of the City of Homer in a progressive and responsible manner. **Thank you.**

The Future -

The City of Homer has the best municipal workforce in the state. These dedicated employees make the City of Homer a great place to live, work, visit, and conduct business. While the City of Homer may face interesting challenges in 2014 and beyond, the future is indeed bright - - the best days are still ahead.

Respectfully submitted,



Walt Wrede
City Manager

City of Homer

Budget Description

DOCUMENT

The budget document is divided into several sections. The first part of the budget is the **introduction**, which includes the table of contents, narratives about the budget document, budget process and fund structure. The next section is the **overview**. In this section the reader can see the combined budget for all fund types, and graphic presentations of the total government expenditures and revenues. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the City without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the **General Fund** and followed by the **Utility Fund**, **Port and Harbor**, **Projects**, **Debt Service**, **Internal Service**, **Investments**, and **Permanent fund**. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund and department or division within a fund has a page of narrative which describes the general and specific objectives of the fund, proposed program changes, and explanation of changes in particular accounts. There is also a page detailing the expenditures by account number. Expenditure information includes the Council's adopted or amended appropriation and historical information from three prior fiscal years.

The Depreciation Reserves and Vehicle Replacement funds are included in the Project fund. The Health Insurance Reserves, Leave Cash Out Bank and the Revolving Energy Fund are in the internal service fund section. The Water and Sewer are included in the Utility Fund. The Debt Service, Investments and Permanent Fund are included for informational purposes only.

The **Staffing** section includes citywide staff. You will find an organizational chart and an employee range classification, an hourly salary schedule, the number of authorized employees by department.

A chart of accounts and a glossary of terminology are included in the **appendix**. Each department has a comparison of three prior fiscal years personnel with the council approved personnel for proposed fiscal year personnel.

City of Homer

Budget Description

PROCESS

The City of Homer's fiscal year begins January 1st and ends December 31st. The budget process for the City of Homer starts in August beginning with the distribution of budget work-sheets to each department. The City Manager meets with the Department Heads to outline the budget policies and objectives for the coming fiscal year.

By the third Friday of September, the City Manager presents to the Council an overview of preliminary budget assumptions that address revenue projections, taxes, utility rates, program additions or deletions, wage and benefits, and other issues, which may potentially impact on the City's overall financial condition.

In accordance with Homer City Code 3.05, the City Manager shall submit the preliminary budget for the ensuing fiscal year to the City council by the third Friday in October. The Council then has until December to hold public hearings on the City's budgetary objectives and any statements of budget priorities of the community.

By no later than ten days prior to the end of the current fiscal year, the Council shall, by ordinance, make appropriation of the money needed for the following year.

After the budget has been adopted by the Council, the Council may transfer appropriations between major classifications or department by resolution and transfer appropriations between funds by ordinance. The City Manager has the authority to transfer amounts up to \$10,000 within a department.

FUND

Funds are fiscal and accounting entities with a self-balancing set of accounts. There are three broad fund categories: **Governmental Funds** (in general, they report tax supported activities), **Proprietary Funds** (report business-type activities), and **Fiduciary Funds** (report resources held as trustee or agent for others).

Examples of different types of funds:

- Governmental Fund Types: General Fund, Special Revenue Fund (Water & Sewer), Capital Project Funds, Debt Service Fund, Permanent Fund.
- Proprietary Fund Types: Port & Harbor Fund
- Fiduciary Fund Types: Library Contributions Fund

City of Homer

Budget Description

Fund accounting is an accounting system emphasizing accountability rather than profitability. As a control device fund accounting system is used to segregate financial resources and ensure that the segregated resources are only used for their intended purpose.

The City of Homer's activities are categorized with four major types of funds: The General Fund, Enterprise Funds, Debt Service Funds, and Reserve Funds. Under each type of fund, there are multiple funds utilized for specific purposes.

Governmental Funds

General Fund: The general fund is the general operating fund of the City of Homer. It serves as the primary reporting vehicle for current government operations. This fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Financial support for this fund comes from such sources as general property taxes, sales taxes, fees, and inter-governmental revenues (i.e. reimbursement from enterprise funds to the general fund for administrative services). Expenditures are authorized in the general budget. In the general fund you will find various departments such as Administration, Finance, Planning and Zoning, Public Safety, Fire, Public Works, Library and Airport.

RECOMMENDATION: Maintain a balance of equal to six-month worth of expenditures for purposes of providing operating capital for all City operations.

Water and Sewer Special Revenue Fund: This fund accounts for operations of the water and sewer system. User charges are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements. This fund is a component of the Utility Fund.

Debt Service Fund: The debt service funds are used to account for the accumulation of resources for the payment of general long-term principal, interest, and related cost. Each enterprise fund includes their respective general long-term debt principal, interest, and related costs. During the year these are kept in separate funds but are reported in the respective enterprise fund at the end of the year for financial statement presentation. During the year there is a debt service fund for HART and HAWSP. Revenue for these funds comes mainly from the collection of sales tax and assessments.

HAWSP Debt Service Fund: Water services are extended and property owners are assessed for part of the cost of this service. Sales tax revenue is used to pay for the financing of the debt incurred in input of new water/sewer lines and the new water treatment plant. The fund is a component of the Utility Fund.

City of Homer

Budget Description

Reserve Funds: Those portions of the fund balance that are legally segregated for a specific future use are reserve funds. These funds are appropriable for expenditures with the approval of the City Council during the budget process or on an individual basis as situations arise which are addressed by the City Council. There are three types of reserve funds being used by the City now.

Fleet Reserve: The sole purpose of this fund is for replacement of the City's fleet of vehicles on a planned rotation basis as their useful life expires. It is **NOT** for the purchase of vehicle accessories. Each department director through the normal budgetary process funds fleet allocation every year in an amount sufficient to cover the replacement of that department's fleet of vehicles. At the present the following exist: Administration, Fire, Police, Public Works, and Water & Sewer (Port/Harbor Enterprise Fund has its own Fleet Reserve Fund). Resolution 91-52: **includes all rolling stock with the exception of graders, backhoes, dump trucks, fire trucks, etc.**

Depreciation/Capital Reserve: Capital replacement monies are to be restricted and distributed only for major capital outlay expenditures. Unbudgeted and unexpected capital costs in excess of \$10,000 shall come from these reserve accounts. To use these restricted funds, the City Council must approve the proposed purchase of services and/or goods. These reserve accounts have been established for City Hall, Library, Fire Department, Police Department, Public Works Department, City Leased Property, Library, Airport, Sewer (94-129a), Water (94-130A), and Port and Harbor (92-51S).

Capital Project Funds: Capital project funds account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the Proprietary Fund Type). This fund is used as a financial reporting tool to demonstrate compliance with legal and contractual provisions, and to compile certain cost data. The purpose is to control expenditures for each project or closely related group of projects. In the general fund this is mainly used for the construction of roads and the collection of cost data. The sewer and water funds use this for the addition of sewer and water lines or improvements. The Port and Harbor use the capital fund for various grants and improvements to their facilities and for the collection of cost data.

Proprietary Funds

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general public be financed or recovered primarily through user fees. Currently, Port and Harbor is the only enterprise fund operated by the City.

City of Homer

Budget Description

Internal Service Fund: The City has three Internal Service Funds. The chief aim of an internal service fund is cost reimbursement.

- **Self-Insurance Health Fund:** This fund accounts for operations that provide a service to other departments with the City on a cost-reimbursement basis. The City of Homer's health insurance is a self-funded program. The City holds sufficient funds to pay claims and other costs incurred by the program. Each department is allocated a portion of the cost, depending on their individual employee needs, to pay the necessary expenditures of this fund. The amount allocated from departments is not limited to the expenses of this fund, as any remaining balance remains in the fund for future expenses.
- **Leave Cash Out Fund:** This fund is to capture the expenditures of leave cash out from employees who retire or cash in their leave during the year. The General Fund, the Water & Sewer Special Revenue Fund, and Port & Harbor Enterprise Funds allocate a portion of the cost, depending on the anticipated retiree's and other leave cash outs of this fund for the year.
- **Revolving Energy Fund:** This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

Fiduciary Funds

Agency Fund, a type of Fiduciary Fund, is used to account for assets held by the City. Agency Fund is custodial in nature and do not involve measurement of operations. This fund generally serves as a clearing account. The City has two such accounts:

Library Contributions Fund: For the City of Homer is include funds received by the Homer Public Library, Inc. until such time as disbursements are requested.

Fire Donation Fund: This includes funds received by the Homer Volunteer Fire Department until such time as disbursements are requested.

City of Homer

Budget Description

FINANCIAL POLICIES

The City form of government is designed to provide maximum local self-government.

The City of Homer is a first class General Law City incorporated in 1964 under Title 29 of the Alaska State Statute. City Code establishes that the fiscal year begins January 1st and ends December 31st. A wide range of services such as planning and zoning, docks & small boat harbor, airport facility, water and sewer services, library, parks and recreation, public safety (police protection, jail facilities, fire and emergency medical services), Public Works, and general administrative services are provided by the City for the citizens of Homer and surrounding areas. In addition to general governmental activities, the City provides financial support to certain community service organizations that promote education, health, recreation and economic stability for the citizens of the community. Funding for the City, by order of importance, is provided from sales tax, property tax, state revenue, interest earnings, federal revenue and other sources.

The City of Homer Council has the responsibility to set the budget and establish the mill rate for the City.

The need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council on Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the Fund Description section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year-end are not treated as expenditures but as reservations of fund balance. The City's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue, capital projects and debt service funds) and the agency funds. Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred. The accrual basis of accounting is used for the proprietary fund types, whereby revenues are recognized when earned and expenses are recorded when incurred.

City of Homer

Budget Description

The City of Homer's financial policies set forth the framework for the overall fiscal management of the City. The established long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue source, particularly State revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability. The following policies assist the decision-making process of the Homer City Council.

Prudent budgeting and effective budgetary control

Working capital, sufficient to meet current operating needs, is provided for all funds. The working capital designation will provide the cash flow to fund day-to-day City operations. It also significantly reduces the likelihood of the City ever needing short-term debt to cover cash shortages.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Capital projects are budgeted on a project length basis. The objective of these budgetary controls is to insure compliance with legal provisions embodied in the annual appropriated budget approved by the Homer City Council. The legal level of control (that is, the level at which expenditures cannot legally exceed the appropriation) is at the fund level. The City Council may pass subsequent supplemental appropriations. Activities of the General Fund and Enterprise Funds are included in the annual appropriating budget. Appropriations lapse at the end of the year.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are reported as reservations of the fund balances and are charged to subsequent year appropriations.

The City's financial records for governmental fund types are maintained on a modified accrual basis. Revenues and other financial resource increments are recognized when they become susceptible to accrual. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies, prepaid insurance, and similar items that may be considered expenditures when consumed. The City's Proprietary Funds are accounted for on the accrual basis. The accrual basis means that financial records are affected when the revenues are earned and expenses are incurred.

Efficient safeguarding of City assets

Management of the City of Homer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from

City of Homer

Budget Description

loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of 'reasonable assurance' recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits require estimates and judgments by management. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$25,000.

Manageable debt administration

Debt administration procedures include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. There is no legal debt limit established for the City. Debt repayment is timed to correspond to expected cash inflows.

Maintenance of a sound investment policy of City monies

The City uses a Central Treasury whereby all cash of the general government, enterprise fund, and any other agencies of the City is accumulated and invested. This procedure not only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policies included in the City's Code of Ordinances include requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy is the safeguarding of principal, maintaining sufficient liquidity to meet the City's cash flow requirements, and striving to achieve the highest rate of return on City investments and deposits, with due regard to the security of the investments and margins of risk. The city's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The City's cash is fully invested at all times.

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

Chapter 3.05

BUDGET

Sections:

- 3.05.005 Budget assumptions.
- 3.05.010 Budget submission; contents.
- 3.05.011 City Manager's budget message.
- 3.05.012 Complete financial plan.
- 3.05.015 Review; hearing; adoption; appropriations.
- 3.05.020 Amendments.
- 3.05.025 System of accounts.
- 3.05.030 Unencumbered balances of appropriations; transfers.
- 3.05.035 Lapse of appropriation at end of year.
- 3.05.040 Equipment replacement reserve fund.
- 3.05.042 Alternative Funding for Depreciation.
- 3.05.043 Health Insurance Reserve Fund.
- 3.05.045 Balanced budget requirements.

3.05.005 Budget Assumptions. By the third Friday in September the City Manager shall present to the Council an overview of preliminary budget assumptions. These preliminary assumptions will address by fund, revenue projections, tax and utility rates, program additions or deletions, wages and benefits, or other issues with potential impact on the City's overall financial condition. (Ord. 93-14 § 2, 1993)

3.05.010 Budget submission; contents. By the third Friday in October the City Manager shall present to the Council a budget proposal for the next fiscal year of the City. (Ord. 93-14 § 2, 1993)

3.05.011 City Manager's budget message. The City Manager's budget message shall explain the budget in fiscal terms and in terms of work programs. It shall contain an outline of the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year and from current financial policies, expenditures, and revenues, together with the reasons for such changes, summarize the City's debt position and include other material as deemed desirable. (Ord. 93-14 § 2, 1993)

3.05.012 Complete financial plan. a. The budget shall provide a complete financial plan of all City funds and activities for the next fiscal year. In organizing the budget, the City Manager shall utilize the most feasible combination of expenditure classification by fund, organizational unit, program, purpose or activity and object.

b. The budget shall begin with a clear general summary of its contents, which summary shall show principal sources of anticipated revenue, stating separately the amount to be raised by property taxes, and by department the kinds of expenditures in such a manner as to present to the public a clear and simple estimate of budget detail.

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

c. The budget shall show in detail all estimated income, including the proposed property tax levy, and all proposed expenditures including debt service, for the ensuing fiscal year.

d. The budget shall be prepared on a modified accrual basis and subsequent reporting an auditing shall reflect this basis of goods and services are received, and revenues are recorded when payment is received; except for material or available revenue which should be accrued to reflect properly the taxes levied and the revenues earned.

e. The budget shall include in separate sections:

(1) Proposed expenditures for current operations during the ensuing fiscal year detailed by offices, departments and agencies in terms of their respective work programs, and the method of financing such expenditures;

(2) Anticipated net surplus or deficit (fund balance) for the ensuing fiscal year of each enterprise fund owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such enterprise fund, giving detailed income and expenditures information, shall be presented in the budget.

(3) Proposed capital budget will be presented under a separate document. Expenditures during the ensuing fiscal year, detailed by offices, departments and agencies, when practicable, and the proposed method of financing each such capital expenditure.

f. Comparative data for the previous and current fiscal years shall be provided in a format for ease of comparison with the proposed revenues and expenditures.

g. Data for the current fiscal year shall include the total of the amounts actually received or encumbered to the time of preparing the budget, plus anticipated receipts and expenditures for the remainder of the current year. (Ord. 93-14 § 2, 1993)

3.05.015 Review; hearing; adoption; appropriations. a. The budget proposal of the City Manager shall be reviewed by the Council and shall be available for public inspection in the office of the City Clerk and the budget summary shall be posted in three public places and published at least once in one or more newspapers of general circulation in the City.

b. A public hearing on the appropriation ordinance shall be held in accordance with provisions for adoption of an ordinance. All interested parties shall be given an opportunity to be heard on matters relative to the budget.

c. At a Council meeting held not less than ten days prior to the end of the fiscal year, the Council shall, by ordinance, make appropriation of the money needed for the following year.

d. A separate appropriation shall be made to each of the various funds of the City. From the effective date of the budget, the amounts stated therein as proposed expenditures, shall be and become appropriated to the objects and purposes therein

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

named. The City Council may make supplemental and emergency appropriations, but payment may not be

authorized or made and an obligation may not be incurred except in accordance with approved appropriations. (Ord. 98-20(A), 1998; Ord. 93-14 § 2, 1993)

3.05.020 Amendments. The Council may, by ordinance, increase or decrease appropriations during the course of the fiscal year, and may also amend the budget using the same method used for its initial adoption. (Ord. 93-14 § 2, 1993)

3.05.025 System of accounts. All City accounts shall be organized in a manner consistent with the approved budget. For purposes of appropriations under subsection 3.05.015, the funds of the City are those established by the Finance Director/Treasurer recommended by the City Manager and approved by the City Council. (Ord. 93-14 § 2, 1993)

3.05.030 Unencumbered balances of appropriations; transfers. a. The necessary accounting records shall be maintained to reflect the unencumbered balances of all appropriations. In determining the unencumbered balances of appropriations, the estimated amounts of commitments for goods or services ordered but not paid for shall be taken into consideration, and the Finance Director/Treasurer shall submit to the City Manager a monthly report of all unencumbered balances.

b. Unencumbered appropriation balances may be transferred from one budget line item to another within the same department by the City Manager at any time. Transfer of appropriations within departments which would permanently amend the approved staffing level or level of service delivery shall require Council approval.

c. At the request of the City Manager, or on its own initiative, the Council may, by resolution, transfer unencumbered appropriation balances from one department to another within the same fund. (Ord. 93-14 § 2, 1993)

3.05.035 Lapse of appropriation at end of year.

a. Except as provided in this section and in section 3.05.040 and 3.05.043 of this code, appropriations shall lapse at the end of the fiscal year to the extent that they have not been fully expended or fully encumbered. (Ord. 94-5 § 2, 1994)

b. An appropriation for a capital expenditure shall continue in force until the purpose for which it is made has been accomplished or abandoned; the purpose of such appropriation shall be deemed abandoned if three years pass without disbursement or encumbrance of the appropriation. (Ord. 93-14 § 2, 1993)

3.05.040 Equipment replacement reserve fund.

a. There is established in each fund of the City an equipment replacement reserve fund. The amount of the equipment replacement reserve fund shall be based on the amount necessary to meet future equipment needs projected for all departments within each fund of the City.

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

b. Any earnings from investment of monies accumulated in the equipment replacement reserve fund shall accrue to the equipment reserve fund.

c. At year end, all unexpended and unencumbered appropriations from the reserve fund for equipment purchases shall be lapsed into that reserve fund.

d. Monies in the reserve fund for equipment replacement shall be available for appropriation and expenditure for equipment replacement, purchase or any other purpose as recommended by the City Manager and authorized by the City Council. (Ord. 93-14 § 2, 1993)

3.05.042 Alternative Funding for Depreciation.

a. There is established in the General Fund of the City an Alternate Funding for Depreciation. (Ord. 05-11(S) §2, 2005.)

3.05.043 Health Insurance Reserve Fund.

a. There is established in the general fund of the City a health insurance reserve fund. All health insurance claim rebates received shall be appropriated to and deposited in the health insurance reserve fund. The City Council may appropriate additional sums to the fund.

b. Any earnings from investment of monies accumulated in the health insurance reserve fund shall accrue to the health insurance reserve fund.

c. At the year end, all unexpended and unencumbered appropriations from the health insurance reserve fund shall be lapsed into that reserve fund.

d. Monies in the health insurance reserve fund shall be available for appropriation and expenditures for health insurance premium increases as recommended by the City Manager and authorized by the City Council. (Ord. 94-5 § 1, 1994)

3.05.045 Balanced budget requirements. The budget which is adopted shall be balanced considering all sources of funds.

a. Any action to reconsider, rescind, or veto the budget which creates an "imbalance" shall be in violation of this section.

b. Any action to reconsider, rescind, or veto the budget which would affect a balanced budget must be accompanied by action which maintains a balanced budget. (Ord. 93-14 § 2, 1993)

CITY OF HOMER – FACT SHEET

Government

The City of Homer was established as a first class municipality in March 1964 with a city manager/city council form of government. Elected officials consist of six City Council members and the Mayor. Homer is part of the Kenai Peninsula Borough.

History

Named for Homer Pennock, a con man who arrived in 1896 and lured others to the Homer area with promises of gold, the community of Homer evolved from a coal mining town to a center for fishing, farming, ranching, and homesteading and finally to the vibrant regional economic center we see today.

Located at the southern tip of the Kenai Peninsula, Homer is variously described as “where the land ends and the sea begins,” “the cosmic hamlet by the sea,” an arts community, and a fishing community. Common to almost any description is an acknowledgement that Homer is situated in **one of the most beautiful places in the world**, with spectacular views of Kachemak Bay, the Kenai Mountains, and several volcanic peaks across Cook Inlet including Mt. Augustine, Mt. Iliamna, and Mt. Redoubt.

Homer is also famous for **the Homer Spit**, a 4.5 mile natural spit of land extending into Kachemak Bay. Accommodating Homer’s port facilities and small boat harbor along with numerous shops, restaurants, the Nick Dudiak “Fishing Hole,” campgrounds, charter fishing and sight-seeing businesses, and other attractions, the Spit is a beehive of activity during the summer months. Commercial fishing remains a vital part of the local economy. Homer lands more halibut than any other port in the world, earning the title of “Halibut Capital of the World.”

Homer’s economy is based on more than just fishing and tourism. Marine trades are an industry cluster. The Alaska Department of Labor has noted that entrepreneurship is a key element in Homer’s economic equation. Education and health services are vital to the economy and contribute to Homer’s quality of life. Homer has become popular as a retirement community and locale for summer homes. New residents who can live anywhere they choose Homer partly because of the beauty; partly for the arts, culture, and recreation opportunities; and partly because people here are friendly and welcoming.

Homer residents make the most of **outdoor recreation opportunities** including fishing, hiking, skiing, kayaking, snow-machining, birding, kite-surfing, and more. In addition to these attractions, Homer is widely acknowledged to have the best arts scene and the best restaurants of any small town in Alaska. Many of these businesses are located on Pioneer Avenue or in “Old Town” as well as on the Spit. Two other major attractions are the Pratt Museum and the Alaska Islands and Ocean Visitor Center. The Islands and Ocean Center serves as headquarters for the Alaska Maritime National Wildlife Refuge and the Kachemak Bay National Estuarine Research Reserve. The Homer Chamber of Commerce operates a visitor information center and is a quick source of information on local happenings, opportunities, and services. Homer has a plethora of non-profit organizations that enhance quality of life and provide wide-ranging volunteer opportunities.

CITY OF HOMER – FACT SHEET

Homer prides itself on being an ambitious, forward-thinking community that embraces responsible economic development. **Major goals for the next decade** include developing 30 acres in the heart of Homer as a new and vibrant “Town Center,” expanding the Deep Water Dock, adding additional boat harbor space, developing a new water source to meet the needs of a growing population, and bringing natural gas to Homer.

Homer is also gaining recognition for its **emphasis on sustainability**. It was the first community in Alaska to adopt a Climate Action Plan (2007) and the City of Homer has followed up with an employee sustainability guidebook and a program to improve energy efficiency and conservation in all City buildings and facilities.

Tax rates in Homer

There is no state income tax or state sales tax in Alaska. The sales tax in Homer is 7.5% (4.5% City of Homer and 3% Kenai Peninsula Borough). Non-prepared foods are exempt from sales tax from September through May.

The property tax rate in Homer totals 11.3 mills (4.5 City of Homer, 4.5 Kenai Peninsula Borough, and 2.3 South Peninsula Hospital). This translates to a tax levy of \$1,130 for every \$100,000 in assessed valuation. However, the first \$20,000 in valuation is tax exempt for most residents who request the exemption. In addition, senior citizens (age 65 and older) benefit from an exemption on the first \$150,000 in valuation for the City of Homer portion and on the first \$300,000 in valuation for the Kenai Peninsula Borough portion. The KPB exemption applies to service area tax assessments as well; for example, the one which supports South Peninsula Hospital.

Water and sewer service and rates

The City of Homer provides clean water to the Homer community through a water treatment plant located adjacent to the Bridge Creek Reservoir. The water treatment plant came on line in 2009, replacing an older facility.

The Sewer Treatment Plant is located in the Public Works compound on the Sterling Highway. The existing plant has been in operation since 1989.

Some households not hooked up to the City water system obtain water from commercial water haulers. Local water haulers include QuickDraw and Hank’s Water Service. Contact them for information on current rates.

ALASKA – KENAI PENINSULA – CITY OF HOMER



Land area

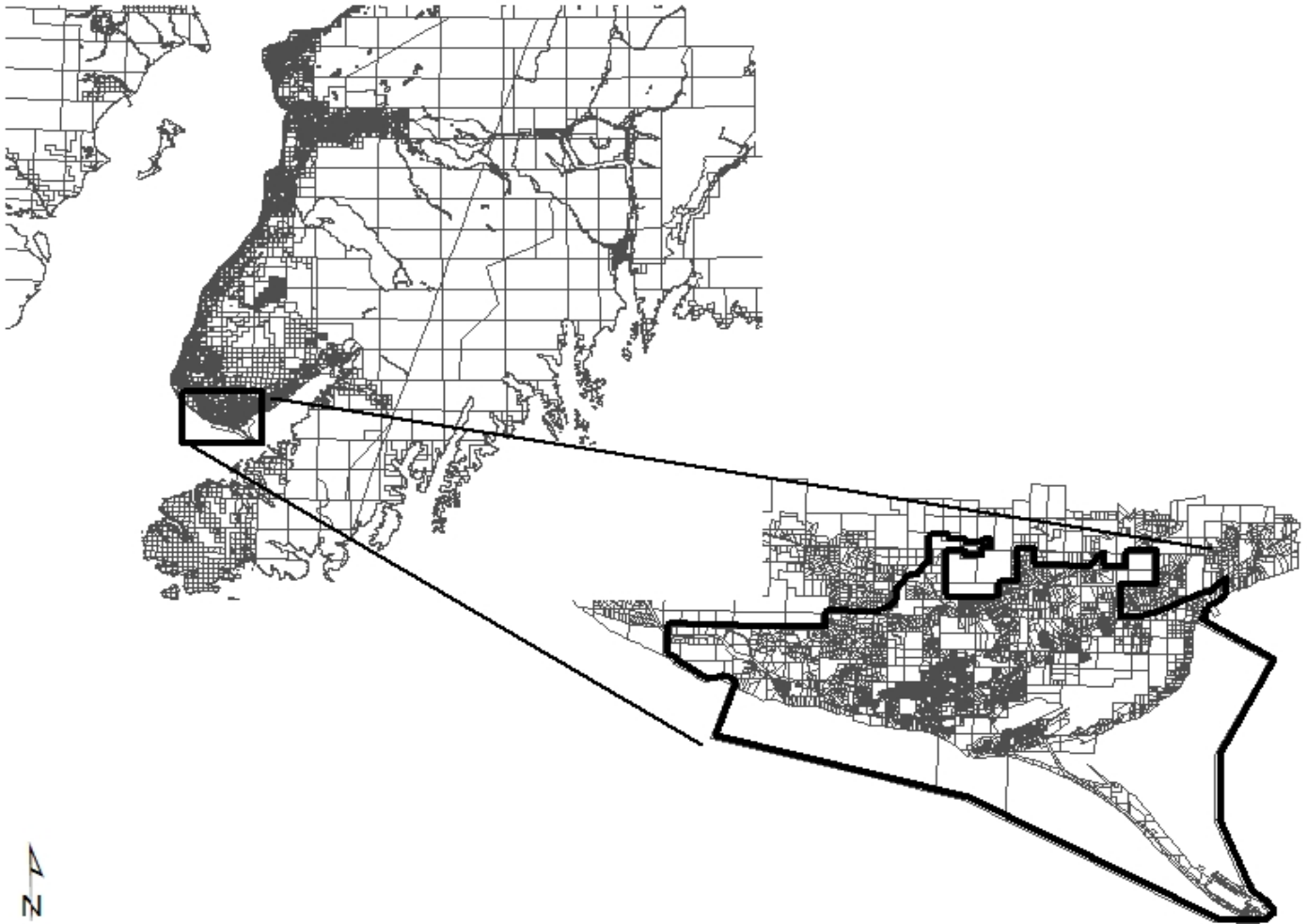
15 square miles of land and 10.5 square miles of water.

Location

Homer is located in south-central Alaska, 227 road miles from Anchorage (Alaska's largest city), near the southern tip of the Kenai Peninsula, 59°38'35" North Latitude, 151°31'33" West Longitude. (Map source: Alaska Islands and Ocean Visitor Center.)

CITY OF HOMER

CITY OF HOMER – CITY LIMITS



1.05.010 City boundaries designated. Alaska Tidelands Survey 612 and the legal description stated in the Order Declaring Corporation of the City of Homer, dated March 31, 1964, and recorded in Book 32, Page 169 of the Homer Recording District Office, and the legal description of the Corporate Boundaries of the City of Homer including approximately 4.58 square miles annexed to the City of Homer effective March 20, 2002 and recorded in the Homer Recording District: 309-Homer, as serial number 2002-001430-0 dated April 3, 2002, are incorporated in this section by this reference as the boundaries of the City of Homer. (Ord. 02-08(A), 2002; Ord. 84-25 §2, 1984)

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 13-44(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,
APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2014 FOR
THE GENERAL FUND, THE WATER-SEWER FUND, THE
PORT/HARBOR FUND, DEBT FUNDS, AND CAPITAL RESERVE
FUNDS (CONDITIONAL EXPENDITURES).

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statute, Title 29, the appropriations for
Calendar Year ending December 2014 are appropriated as follows:

General Fund	\$11,980,032
Water-Sewer Fund	\$ 3,803,580
Port/Harbor Fund	\$ 4,681,252
Capital Projects	\$ 2,906,029
Internal Service Funds	\$ <u>2,299,932</u>
Total Expenditures	\$25,670,825

Section 2. Such amounts are appropriated to the objects and purposes stated in the
adopted budget.

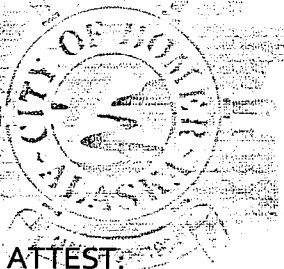
Section 3. A copy of the budget shall be certified by the City Clerk and filed in the Office
of the City Clerk.

Section 4. The supporting Line Item Budget detail as presented by the Administration
and reviewed by the City Council is incorporated as part of this Budget Ordinance.

Section 5. The property tax mill levy is set at 4.5 mills for 2014.

Section 6. This Ordinance is limited to approval of the Budget and appropriations for
Calendar Year 2014, is a non code Ordinance and shall become effective January 1, 2014.

PASSED AND ENACTED by the Homer City Council on this 9th day of December, 2013.



CITY OF HOMER

Mary E. Wythe
MARY E. WYTHE, MAYOR

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ATTEST:

J. Johnson
JO JOHNSON, MMC, CITY CLERK

Introduction: 10/28/13
Public Hearing: 11/25/13 & 12/09/13
Second Reading: 12/09/13
Effective Date: 1/01/14

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 1

Reviewed and approved as to form:

Walt Wrede
Walt Wrede, City Manager

Date: 2/10/14

Thomas F. Klinkner
Thomas F. Klinkner, City Attorney

Date: 2/10/14

Fiscal Note: See Line Item Budget and detail.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2014 Operating Budget**



OVERVIEW

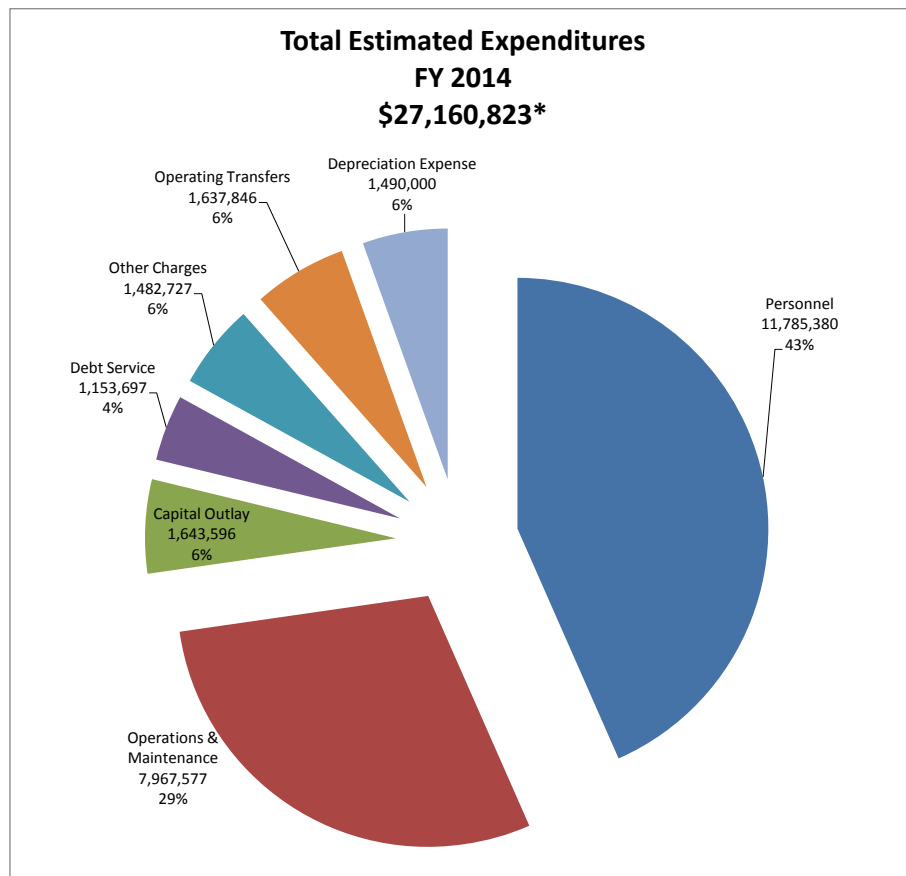
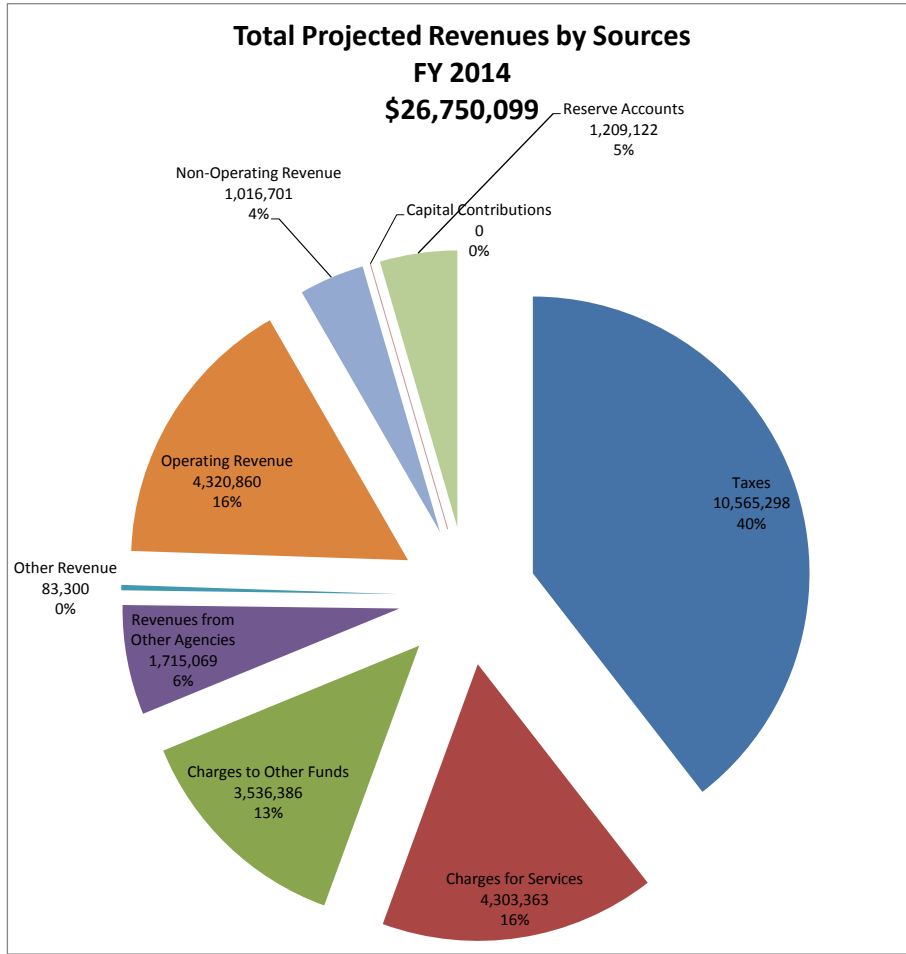
This section of the budget includes the combined revenues and appropriations for all funds. A brief discussion on revenue assumptions is included. The insurances and the overhead allocation tables are traditionally included in this section as well. The transfer schedule is part of this section.

City of Homer
2014 Operating Budget

COMBINED REVENUES AND APPROPRIATIONS

ALL FUND TYPES

	General Fund	Special Revenue - Water & Sewer	Enterprise Fund Port & Harbor	Capital Projects Fund	Internal Service Funds	Total
Revenues:						
Taxes	8,090,406			2,474,892		10,565,298
Charges for Services	608,600	3,694,763				4,303,363
Charges to Other Funds	1,482,727				2,053,659	3,536,386
Revenues from Other Agencies	1,715,069					1,715,069
Other Revenue	83,300					83,300
Operating Revenue			4,320,860			4,320,860
Non-Operating Revenue		293,309	360,392	55,000	308,000	1,016,701
Capital Contributions						0
Reserve Accounts				1,209,122		1,209,122
Total Revenues	<u>11,980,101</u>	<u>3,988,072</u>	<u>4,681,252</u>	<u>3,739,014</u>	<u>2,361,659</u>	<u>26,750,099</u>
Expenditure/Expenses						
Personnel	8,101,205	1,882,501	1,801,674			11,785,380
Operations & Maintenance	3,465,923	985,392	1,216,331		2,299,932	7,967,577
Capital Outlay				1,643,596		1,643,596
Debt Service	99,824		0	1,053,873		1,153,697
Other Charges		673,056	601,112	208,559		1,482,727
Operating Transfers	313,080	262,631	1,062,135			1,637,846
Depreciation Expense			1,490,000			1,490,000
Total Expenditures/Expenses	<u>11,980,032</u>	<u>3,803,579</u>	<u>6,171,252</u>	<u>2,906,029</u>	<u>2,299,932</u>	<u>27,160,823</u>
Change in Fund Balance/Net Earnings	<u>70</u>	<u>184,492</u>	<u>(1,490,000)</u>	<u>832,986</u>	<u>61,728</u>	<u>(410,724)</u>
Beginning Fund Balance/Net Assets	5,720,077	2,994,740	34,767,042	5,898,625	261,399	49,641,883
Ending Fund Balance/Net Assets	<u>5,720,146</u>	<u>3,179,233</u>	<u>33,277,042</u>	<u>6,731,611</u>	<u>323,127</u>	<u>49,231,159</u>



2014 Operating Budget, Revenue Assumptions

The goal is to produce realistic and conservative revenue projections for fiscal year 2014. Both qualitative and quantitative forecasting techniques are used when estimating the revenue line items. The City’s three years of historical data [2011 Audited, 2012 Audited, and 2013 Unaudited] and the tax and economic projections by the Borough and the State are the basis of the forecasting. Major revenue sources of each fund are explained in the following paragraphs.

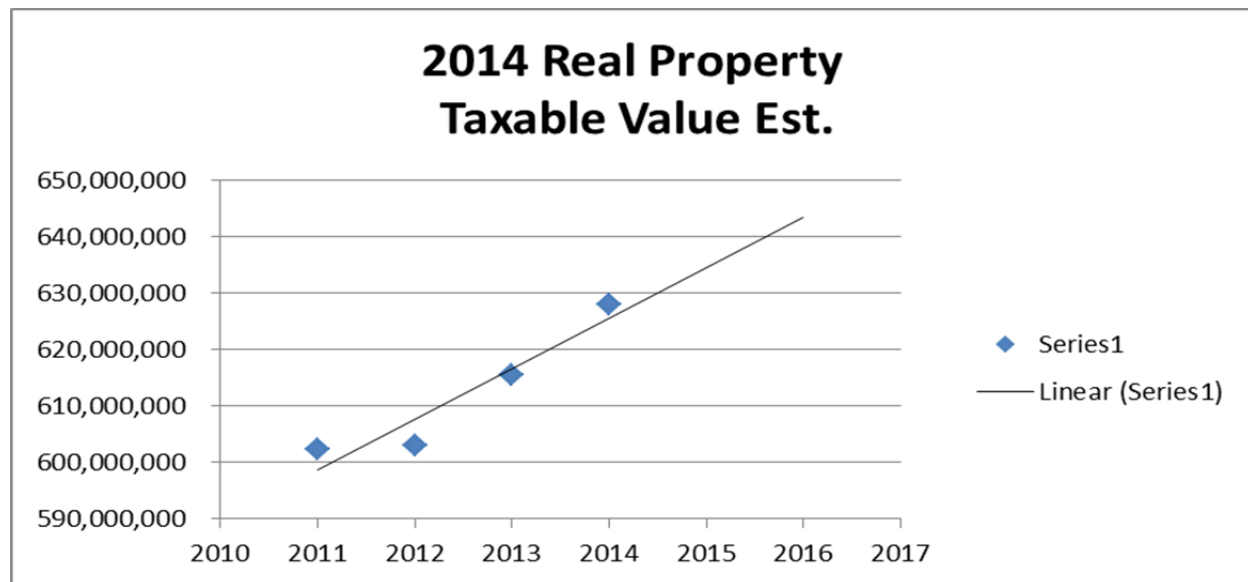
GENERAL FUND

Real Property Tax [Tag 20] is one the main revenue sources for the General Fund.

Real property values [Table I] are established January 1 each year. Roll is certified June 1. It can be paid in two installments that the first installment is due September 15 and the second installment is due November 15. A single payment in full is due October 15. The Mill-rate is 4.5.

Table I. Real Property Values

Year	Taxable Value	Receipt	Percentage
2011 Actual	\$602,304,712	\$2,680,082	0.4450%
2012 Actual	\$603,000,000	\$2,750,837	0.4562%
2013 Actual	\$615,478,812	\$2,750,326	0.4473%
2014 Budgeted	\$627,963,336	\$2,808,880	0.4473%



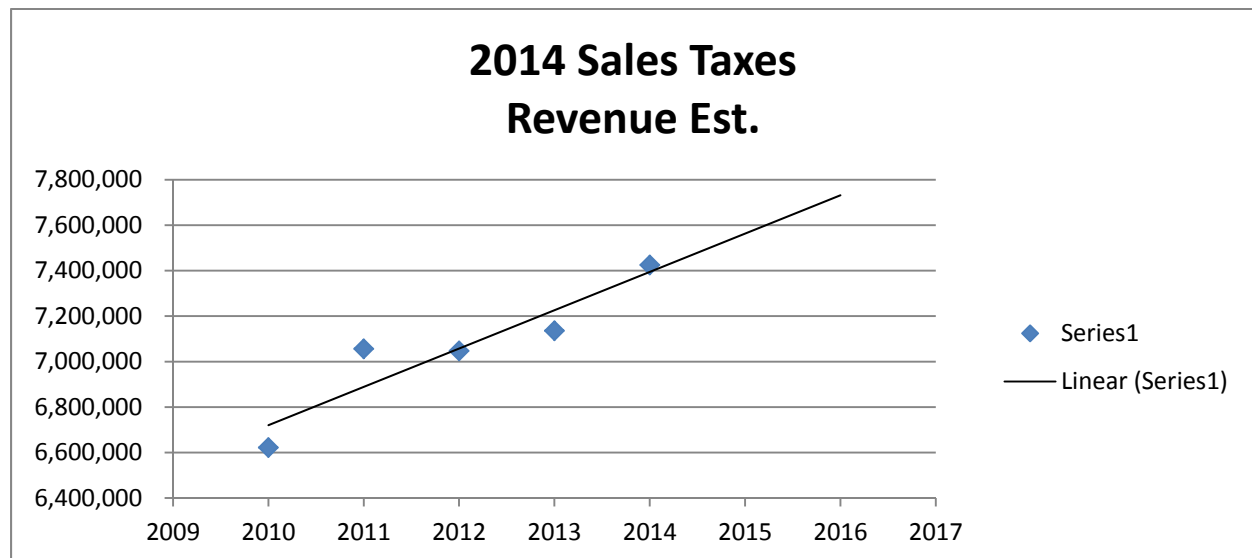
For fiscal year 2013, in addition to the mandatory exemptions of \$365,227,688, City of Homer has optional exemptions of \$33,520,400 that includes \$90,000 for Volunteer FF/EMS Exemption, the 20K Homer Residential Exemption of \$20,764,400, and the Homers Override Exemption of \$12,666,000.

2014 Operating Budget, Revenue Assumptions

Sales Tax is another main revenue source for the General Fund. The local sales tax rate [the City's portion, Table II] is 4.5%. Two thirds of the total sales tax revenue is allocated to General Fund. HAWSP (Homer Accelerated Water/Sewer Projects) and HART (Homer Accelerated Roads & Trails) equally share the other one third of total sales tax revenue.

Table II, Sales Taxes

Year	Receipt
2010 Actual	\$6,622,567
2011 Actual	\$7,056,403
2012 Actual	\$7,047,516
2013 Actual	\$7,135,699
2014 Budgeted	\$7,425,000



Non-prepared foods are exempt from sales tax for the months of September through May. Based on the Borough statistics, fiscal year 2013, such exempt sales amounted to about \$18,000,000 in total.

Taxes on personal properties are budgeted at the level of past few years' experiences. All other revenue line items, which are not specifically mentioned below, are estimated based on the same principle.

The Alaska Shared Revenue and the Prisoner Care Contract Revenue are actual amounts allocated to 2014. Revenues from the Airport Terminal Services including the Carrier Leases are reduced significantly due to the pullout of Grant Aviation.

2014 Operating Budget, Revenue Assumptions

SPECIAL REVENUE FUNDS

The city has one Special Revenue Fund: **Water & Sewer Fund**. The city has adopted a new consumption based Rate Model, effective January 1, 2014.

FY 2014 Basic Revenue Assumptions:

1. The number of customers will remain at the level of 2012.
2. The estimate for water consumption [volume] takes into considerations of the probable conservation [*new model, higher rate driven*] and past three years' experiences.
3. The cost of Water Hydrants, which is considered a General Fund benefits to the public, budgeted at an increase of nearly 100%. This is paid by the General Fund (as an expense item) to the Water Fund (as additional revenue).
4. A 3,500 gallons of sewage discharge in volume is budgeted for each sewer only customer.
5. No changes are made in all other miscellaneous revenue line items such as connections and parts & services.

Water Fund:

Based on the number of water customers in year 2012, an estimate of \$241,000 loss in revenue is budgeted for fiscal year 2014. This is due to the reduction of the monthly fixed fees.

Consumption based revenue is expected to increase by about \$315,000. The total estimated **operating revenue** for 2014 is expected to be higher than the actual of 2012 by about \$60,000, but lower than 2013 budgeted by approximately \$75,000.

Sewer Fund:

The new Rate Model eliminated the monthly fees for the sewer portion of the monthly charges for nearly all Water & Sewer dual users [except multiunit and sewer only users]. Based on the number of sewer customers in year 2012, an estimate of \$513,000 loss in revenue is expected for fiscal year 2014 due to this elimination. Volume based charge is expected increase significantly due to the new sewer [higher] rate and the surcharge for the lift-zone customers. The overall Sewer revenue is expected to be higher than 2013 budgeted amount by \$278,000.

Notes:

1. Total Revenue (operating & non-operating) of the Water Fund is budgeted a 5.2% increase from 2013 budget, however, the total Expenses for Water Operation is expected to increase by 8.3% from 2013 budget.
2. Total Sewer Revenue is budgeted a 16.9% increase from 2013 budget; the total Sewer Expenses is expected to increase by 2.9% from 2013 budget. FY 2014, the Water & Sewer Special Revenue Fund has a balanced budget with only the minimum contribution to the reserve fund.
3. A transfer of \$200,000 to the Water & Sewer Reserve Fund is part of the 2014-operating budget. This is to satisfy the minimum Depreciation Reserve requirement established by the Council.

2014 Operating Budget, Revenue Assumptions

ENTERPRISE FUND

Generally Accepted Accounting Principles (GAAP) requires the state and local governments to use the Enterprise Fund type to account for “business-type activities designed for self-sustaining operations” that include services primarily funded through user charges. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full actual basis of accounting. It is a separate budget and accounting unit from the General Fund.

The City has one Enterprise Fund.

Port & Harbor Fund

All revenue line items are estimated based on past years [2011, 2012, and 2013] experiences. Total revenue is budgeted for \$4,681,252 for 2014. It is a 7.7% increase from 2013-budgeted amount. The total budgeted expenditure is increased by 6.9% from 2013-budgeted amount. The operating transfer to depreciation reserve fund increased by \$194,689 from 2013 budgeted amount.

**City of Homer
Insurance Distribution - 2014**

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Underground Tanks 5223	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$77,538	\$450	\$105,335	\$78,556	\$97,433	\$32,490	\$836	\$9,719	\$0	\$196,037	\$598,394
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$196,037	\$196,037
Mayor/ Council	-	-	\$2,039	-	-	-	-	-	-	-	\$2,039
Clerk	-	-	\$2,084	-	-	-	-	-	-	-	\$2,084
Manager	-	-	\$1,355	-	-	-	-	-	-	-	\$1,355
Personnel	-	-	\$904	-	-	-	-	-	-	-	\$904
Community Recreation			\$1,048								\$1,048
Information System			\$1,531								\$1,531
Leased Property	\$2,183	-	(\$44)	-	-	-	-	-	-	-	\$2,139
Finance	-	-	\$4,545	-	-	-	-	-	-	-	\$4,545
Planning	-	-	\$2,466	-	-	-	-	-	-	-	\$2,466
City Hall	\$3,013	\$450	\$856	\$1,002	-	-	-	-	\$0	-	\$5,321
Library	\$6,666	-	\$5,051	-	-	-	-	-	-	-	\$11,717
Airport	\$2,465	-	\$1,283	-	-	-	-	-	-	-	\$3,748
Fire	\$1,834	-	\$5,535	\$16,353	-	-	-	-	-	-	\$23,722
Police-Admin	\$1,398	-	\$18,128	\$17,355	\$17,538	-	-	-	-	-	\$54,418
Police-Jail	-	-	-	-	\$79,895	-	-	-	-	-	\$79,895
Police-Animal	\$827	-	\$912	-	-	-	-	-	-	-	\$1,739
PW	\$1,785	-	\$13,873	\$11,472	-	-	-	\$9,719	-	-	\$36,849
Water	\$15,127	-	\$10,404	\$11,472	-	-	-	-	\$0	-	\$37,003
Sewer	\$8,636	-	\$9,372	\$11,472	-	-	-	-	\$0	-	\$29,480
Port	\$33,603	-	\$23,994	\$9,431	-	\$32,490	\$836	-	\$0	-	\$100,354
Seawall	-	-	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 77,538	\$ 450	\$ 105,335	\$ 78,556	\$ 97,433	\$ 32,490	\$ 836	\$ 9,719	\$ -	\$196,037	\$ 598,394
											\$ 598,394
2013 Budget	75,066	470	121,479	75,873	89,105	33,222	2,300	10,139	-	196,037	603,691
% increase (decrease)	3.29%	-4.26%	-13.29%	3.54%	9.35%	-2.20%	-63.66%	-4.14%	#DIV/0!	0.00%	-0.88%

Audit Fee Allocation Budget 2014							
Account: 5211	Total	Mayor/Council	Finance	Water	Sewer	P & H	
Audit Fees	\$ 79,170	56.00%	\$44,335	11.00%	\$8,709	11.00%	\$17,417
Total	\$79,170	\$44,335	\$0	\$8,709	\$8,709	\$17,417	

**City of Homer
Overhead Allocation
2014 Operating Budget**

Overhead Allocation:

Department	Total to be Allocated	General Fund		HART		HAWSP		Water Fund		Sewer Fund		Port & Harbor		Total Allocated	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Cross Check	%
Mayor & Council	371,750	297,400	80.0%	5,205	1.4%	5,205	1.4%	11,153	3.0%	10,781	2.9%	42,008	11.3%	-	100.0%
City Clerk	411,317	205,658	50.0%	29,992	7.3%	-	0.0%	29,992	7.3%	38,561	9.4%	107,114	26.0%	-	100.0%
City Manager	250,859	125,430	50.0%	18,292	7.3%	-	0.0%	18,292	7.3%	23,518	9.4%	65,328	26.0%	-	100.0%
Economic Development	192,168	96,084	50.0%	14,012	7.3%	-	0.0%	14,012	7.3%	18,016	9.4%	50,044	26.0%	-	100.0%
Personnel	177,213	120,505	68.0%					14,177	8.0%	14,177	8.0%	28,354	16.0%	-	100.0%
Information Technology	342,466	232,877	68.0%					27,397	8.0%	27,397	8.0%	54,795	16.0%	-	100.0%
Finance	848,034	347,694	41.0%	16,961	2.0%	67,843	8.0%	169,607	20.0%	161,126	19.0%	84,803	10.0%	-	100.0%
Planning Zoning	466,849	350,136	75.0%	9,337	2.0%	9,337	2.0%	14,005	3.0%	14,005	3.0%	70,027	15.0%	-	100.0%
City Hall Complex	138,021	69,011	50.0%	10,064	7.3%	-	0.0%	10,064	7.3%	12,939	9.4%	35,943	26.0%	-	100.0%
Janitorial (Labor)	133,709	113,653	85.0%									20,056	15.0%	-	100.0%
Janitorial (Maint. & Op)	37,000	27,750	75.0%					1,850	5.0%	1,850	5.0%	5,550	15.0%	-	100.0%
PW Eng-Insp. (Maint. & Op)	14,750	10,900	73.9%	-	0.0%	44	0.3%	1,932	13.1%	1,873	12.7%	-	0.0%	-	100.0%
Public Works Admin. (Labor only)	358,869	308,628	86.0%	-	0.0%	17,943	5.0%					32,298	9.0%	-	100.0%
Public Works Admin. (Maint. & Op)	86,499	38,060	44.0%	-	0.0%	4,325	5.0%	18,165	21.0%	18,165	21.0%	7,785	9.0%	-	100.0%
Total - FY 2014 Budget	3,829,505	2,346,778	61.3%	103,862	2.7%	104,697	2.7%	330,646	8.6%	342,409	8.9%	601,112	15.7%	3,829,505	100%
FY 2013 Actual	3,341,450	1,929,787	57.8%	84,152	2.5%	143,012	4.3%	332,964	10.0%	319,102	9.5%	532,436	15.9%	3,341,453	100%
FY 2012 Actual	3,405,233	1,934,438	56.8%	179,545	5.3%	277,595	8.2%	310,086	9.1%	310,086	9.1%	393,483	11.6%	3,405,233	100%

**City of Homer
2014 Operating Budget**

<u>Fund Description</u>	<u>Fund</u>	<u>Dept./ Proj.</u>	<u>Object</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	111,878.00	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	14,527.00	
Water Admin	200	0400	5106	LEAVE CASH OUT	14,622.00	
PH Admin	400	0600	5106	LEAVE CASH OUT	32,905.00	
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		32,905.00
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		14,527.00
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		14,622.00
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		111,878.00
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	362,543.46	
PH Harbor	400	0601	5990	TRANSFERS TO	110,000.00	
PH Pioneer Dock	400	0602	5990	TRANSFERS TO	106,745.00	
PH Fish Dock	400	0603	5990	TRANSFERS TO	80,000.00	
PH Deep Water Dock	400	0604	5990	TRANSFERS TO	359,724.00	
PH Outfall Line	400	0605	5990	TRANSFERS TO	2,917.00	
PH Fish Grinder	400	0606	5990	TRANSFERS TO	7,300.00	
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		681,686.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		14,252.00
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		300,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		3,291.46
Water Admin	200	0400	5990	TRANSFERS TO	112,866.66	
Sewer Admin	200	0500	5990	TRANSFERS TO	120,617.52	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		112,397.70
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		100,786.55
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		20,299.93
Mayor/Council	100	0100	5990	TRANSFERS TO	10,000.00	
Airport Terminal	100	0149	5990	TRANSFERS TO	10,571.73	
PW-Admin	100	0170	5990	TRANSFERS TO	131.36	
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		10,703.09
Water Admin	200	0400	5241	TRANSFERS TO	330,646.00	
Sewer Admin	200	0500	5241	TRANSFERS TO	342,409.00	
PH Admin	400	0600	5241	TRANSFERS TO	601,112.00	
HART-Road	160	0766	5241	TRANSFERS TO	93,475.80	
HART-Trail	165	0375	5241	TRANSFERS TO	10,386.20	
HAWSP	205	0375	5241	TRANSFERS TO	104,697.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		330,646.00
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		342,409.00
G/F Admin Service	100	0099	4983	TRANSFERS from PH		601,112.00
G/F Admin Service	100	0099	4984	TRANSFERS from HART		103,862.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		104,697.00
General Fund	100	0100	5990	TRANSFERS TO	180,499.00	
Water Admin	200	0407	4992	TRANSFERS(OPERT		180,499.00
					3,120,573.73	3,120,573.73

**City of Homer
2014 Operating Budget**



GENERAL FUND

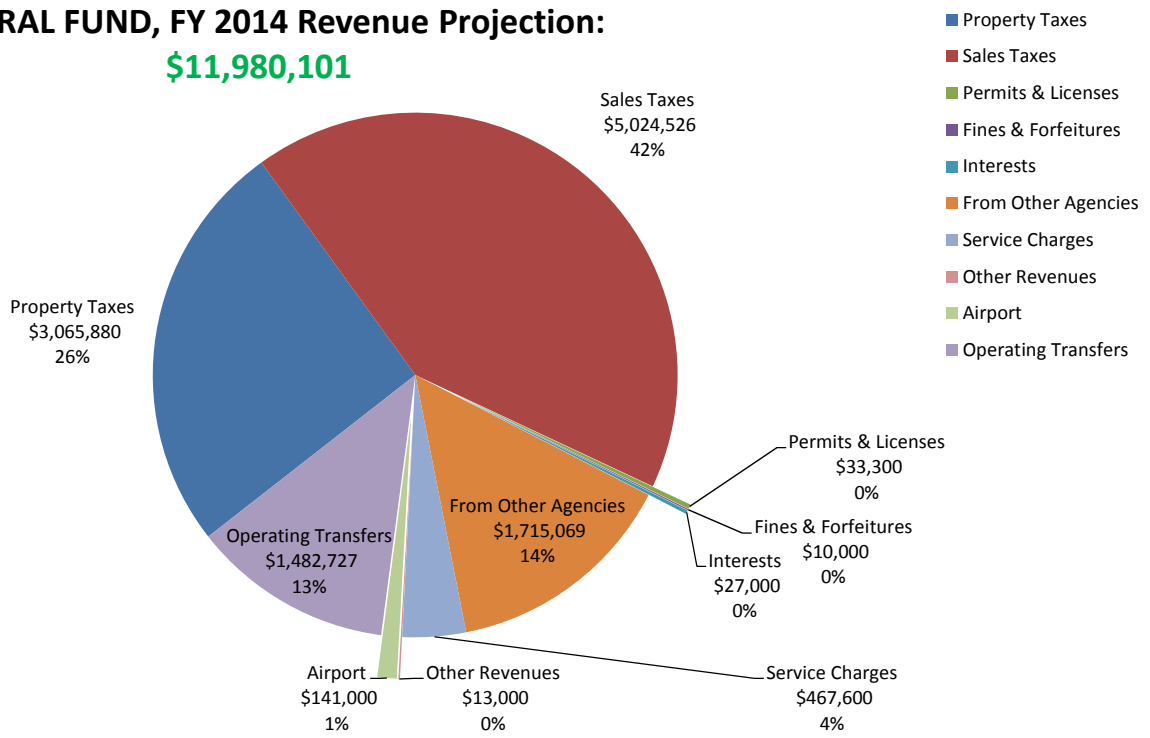
The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as administrative, library, planning, airport, public safety, fire services and recreation. Appropriations are made from the fund annually.

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

**City of Homer
2014 Operating Budget**

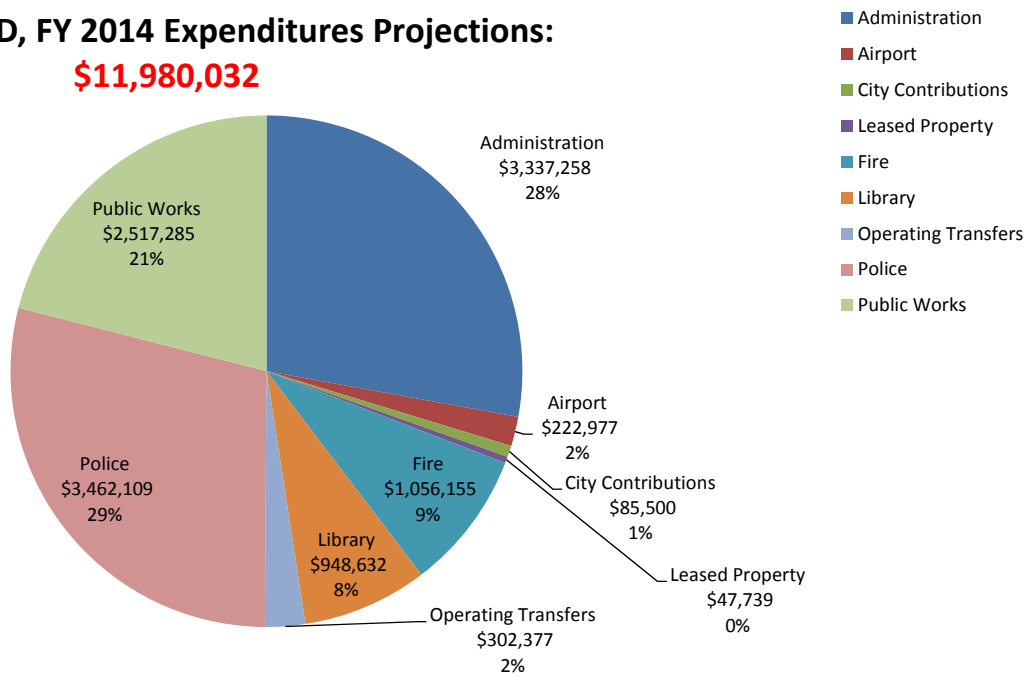
GENERAL FUND, FY 2014 Revenue Projection:

\$11,980,101



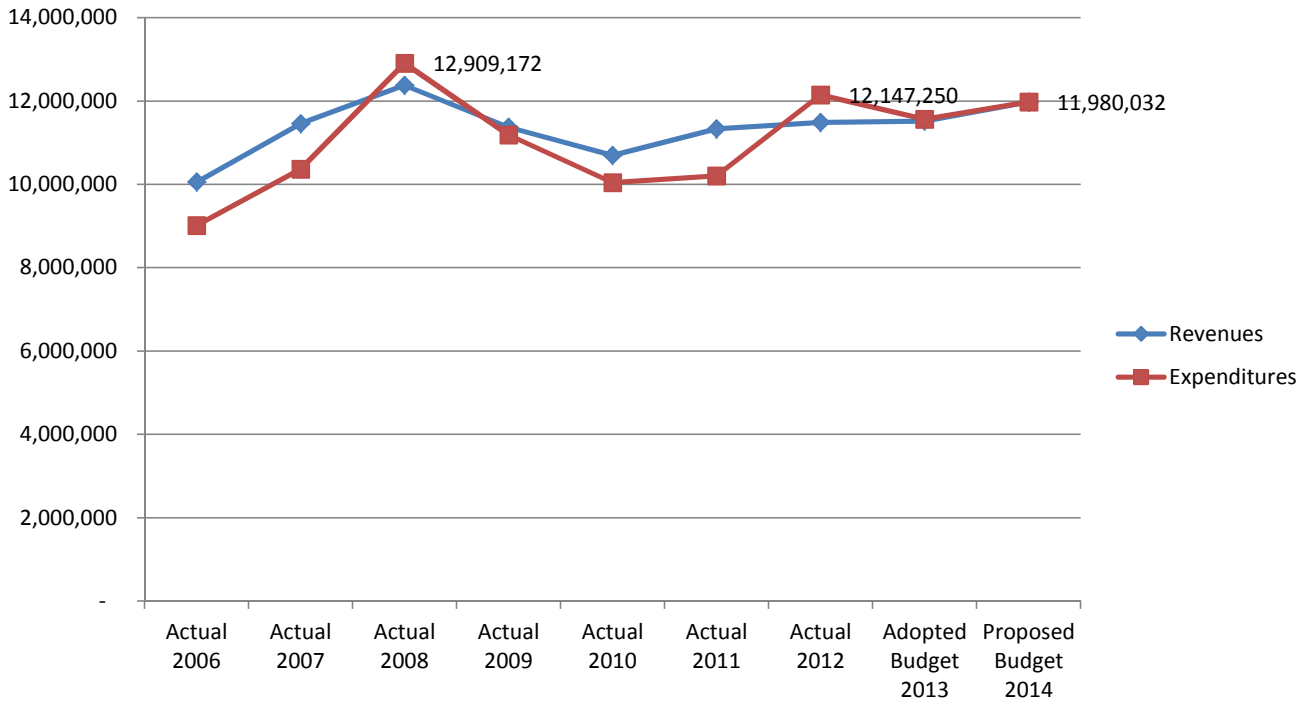
GENERAL FUND, FY 2014 Expenditures Projections:

\$11,980,032

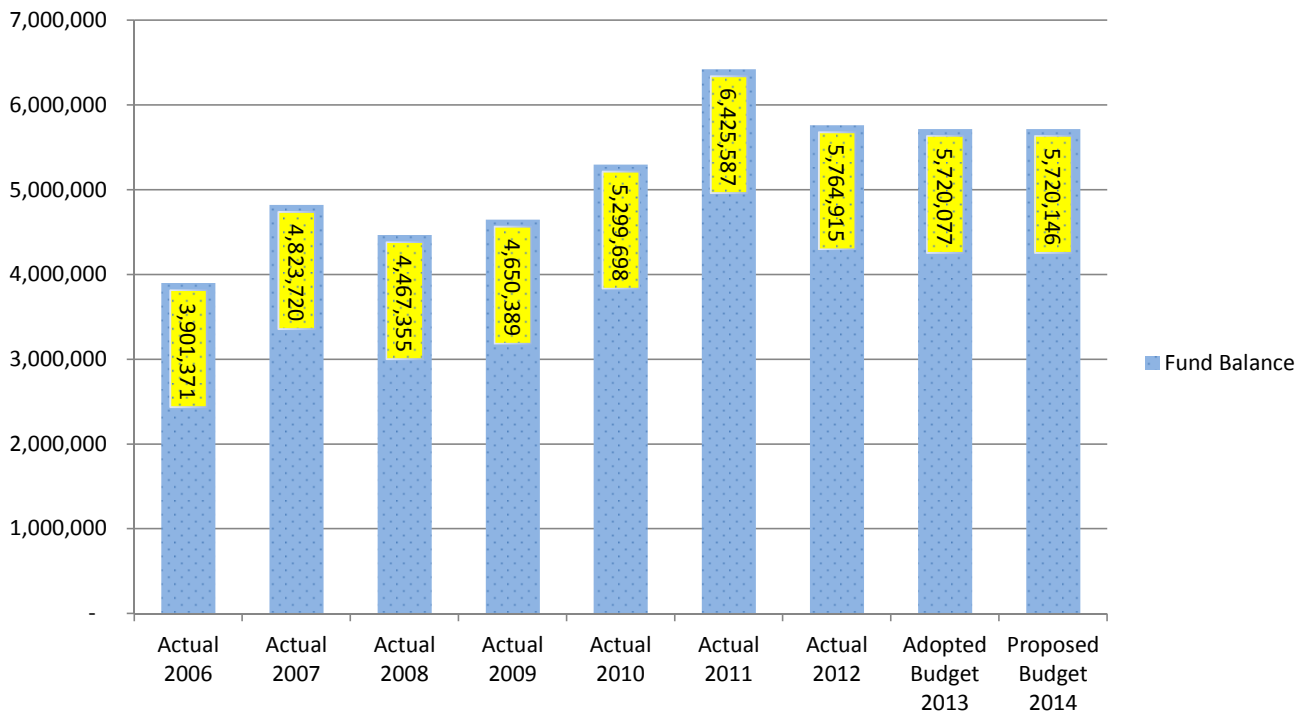


**City of Homer
2014 Operating Budget**

General Fund Revenues & Expenditures



General Fund Net Position/Fund Balance



City of Homer
2014 Operating Budget

FUND 100
GENERAL FUND BUDGET REVENUES & EXPENDITURES COMBINED STATEMENT

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	FY 2015 Projection	FY 2016 Projection
REVENUE:							
Property Taxes	2,922,280	3,009,577	3,032,069	3,032,069	3,065,880	3,127,197	3,189,741
Sales & Use Taxes	4,763,805	4,752,288	4,760,484	4,760,484	5,024,526	5,125,017	5,227,517
Permits & Licenses	25,040	22,248	24,900	24,900	33,300	33,966	34,645
Fines & Forfeitures	17,460	8,065	17,500	17,500	10,000	10,200	10,404
Use of Money & Property	31,680	27,159	25,000	25,000	27,000	27,540	28,091
Revenues from Other Agencies	1,629,064	1,687,880	1,624,297	1,624,297	1,715,069	1,749,370	1,784,358
Charges for Services	483,462	376,397	540,225	540,225	467,600	476,952	486,491
Other Revenue	32,722	42,226	15,000	15,000	13,000	13,260	13,525
Airport	168,569	170,609	164,885	164,885	141,000	143,820	146,696
Total General Fund Revenue	10,074,081	10,096,448	10,204,360	10,204,360	10,497,375	10,707,322	10,921,469
Total Transfer from other Funds	1,259,098	1,390,129	1,319,905	1,319,905	1,482,727	1,512,381	1,542,629
Total Revenues & Transfers	11,333,179	11,486,577	11,524,265	11,524,265	11,980,101	12,219,703	12,464,098
EXPENDITURES:							
Personnel	7,094,872	7,483,328	7,878,462	7,878,462	8,101,205	8,263,229	8,428,493
Operations & Maintenance	2,829,910	3,267,666	3,336,319	3,336,319	3,465,923	3,535,241	3,605,946
<i>Capital Outlay (Part of Oper Tran since FY 2011)</i>							
Debt Service	99,824	99,824	99,824	99,824	99,824	99,824	99,824
Total Operating Expenditures	10,024,606	10,850,818	11,314,605	11,314,605	11,666,951	11,898,294	12,134,263
Operating Surplus/Deficit before Transfers	1,308,573	635,759	209,660	209,660	313,150	321,409	329,834
Operating Transfers To:							
384 City Hall Depreciation Reserve	-	38,058	-	-	-	10,000	10,000
385 Parks & Recreation Res.	-	60,000	-	-	-	20,000	20,000
387 Planning Projects Reserve	-	31,472	-	-	-	-	-
388 Airport Terminal Depreciation Reserve	-	45,000	-	-	-	15,000	15,000
390 Library Depreciation Reserve	-	45,000	-	-	-	15,000	15,000
393 Fire Depreciation Reserve	-	90,000	-	-	-	30,000	30,000
394 Police Depreciation Reserve	-	90,000	-	-	-	30,000	30,000
395 PW Depreciation Reserve	-	150,000	-	-	-	50,000	50,000
396 Leased Property Depreciation	-	20,000	-	-	-	-	-
397 Fishing Hole	-	100,000	-	-	-	-	-
Information Tech Reserve	-	-	10,000	10,000	-	-	-
380-383 Fleet Allocation Reserve	-	249,019	82,140	82,140	-	82,140	82,140
367 Public Arts Reserve	-	8,000	-	-	-	5,000	5,000
369 Seawall Maintenance Reserve	10,000	70,000	10,000	10,000	10,000	10,000	10,000
Details FY 12 Transfers	-	122,910	-	-	-	-	-
174-732 Junk Cars	-	-	-	-	-	-	-
Animal Control Debt	60,136	52,754	-	-	-	-	-
Transfer to Water Hydrants	-	-	-	-	180,499	184,109	187,791
620 Revolving Energy Fund Repayment	-	10,867	10,703	10,703	10,703	10,703	10,703
360 Leave Cash Out Bank	112,547	113,352	141,655	141,655	111,878	111,878	111,878
Total Operating Transfers:	182,683	1,296,432	254,498	254,498	313,080	573,830	577,512
Total Expenditures & Operating Transfers	10,207,289	12,147,250	11,569,103	11,569,103	11,980,032	12,472,124	12,711,776
Total Deficit/Surplus	1,125,890	(660,673)	(44,838)	(44,838)	70	(252,421)	(247,678)
Beginning Fund Balance	5,299,698	6,425,587	5,764,915	5,764,915	5,720,077	5,720,146	5,467,726
Ending Fund Balance	6,425,587	5,764,915	5,720,077	5,720,077	5,720,146	5,467,726	5,220,047
Fund Balance Adjustment (PERS)							
Available Fund Balance	6,425,587	5,764,915	5,720,077	5,720,077	5,720,146	5,467,726	5,220,047

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
GENERAL FUND (Revenue Budget Detail by Line items)								
Account Number	REVENUE ACCOUNTS	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
005	PROPERTY TAXES:							
4101	Real Property Taxes	2,680,082	2,750,837	2,781,069	2,781,069	2,808,880	27,811	1.00%
4102	Personal Property Taxes	154,422	164,506	155,000	155,000	164,000	9,000	5.81%
4103	Vehicle Property Taxes	50,118	46,560	60,000	60,000	46,000	(14,000)	-23.33%
4104	Prior Years Taxes	31,554	29,327	30,000	30,000	29,000	(1,000)	-3.33%
4105	Penalty & Interest Prop. Taxes	6,104	18,346	6,000	6,000	18,000	12,000	200.00%
4106	Boat Flat Tax	-	-	-	-	-	0	0.00%
	TOTAL PROPERTY TAXES	2,922,280	3,009,577	3,032,069	3,032,069	3,065,880	33,811	1.12%
010	SALES & USE TAXES:							
4201	Sales Tax	4,681,222	4,698,721	4,706,902	4,706,902	4,950,526	243,624	5.18%
4202	Public Utility Tax	59,183	27,672	28,582	28,582	49,000	20,418	71.44%
4203	Liquor License	20,400	25,750	22,000	22,000	22,000	0	0.00%
4204	Gaming Permits	-	-	-	-	-	0	0.00%
4205	Sales Tax Commissions	3,000	145	3,000	3,000	3,000	0	0.00%
	TOTAL SALES & USE TAXES:	4,763,805	4,752,288	4,760,484	4,760,484	5,024,526	264,042	5.55%
015	PERMITS & LICENSES:							
4301	Driveway Permits	1,975	1,035	1,400	1,400	1,000	(400)	-28.57%
4302	Sign Permits	250	1,400	700	700	300	(400)	-57.14%
4303	Building Permits	17,200	11,400	15,000	15,000	12,000	(3,000)	-20.00%
4304	Peddler Permits	1,160	-	400	400	1,000	600	150.00%
4305	Animal Licenses	-	-	300	300	-	(300)	-100.00%
4306	Develop. Permits	-	-	-	-	-	0	0.00%
4307	Wetland Permits	-	-	-	-	-	0	0.00%
4308	Zoning Fees	3,350	5,700	5,000	5,000	18,000	13,000	260.00%
4309	Right of Way Permits	430	1,600	300	300	-	(300)	-100.00%
4314	Taxi/Chauffeurs/safety inspection	675	1,113	1,800	1,800	1,000	(800)	-44.44%
	TOTAL PERMITS & LICENSES	25,040	22,248	24,900	24,900	33,300	8,400	33.73%
020	FINES & FORFEITURES:							
4401	Fines & Forfeitures	12,556	6,208	14,000	14,000	10,000	(4,000)	-28.57%
4402	Non-Moving Fines	4,904	1,857	3,500	3,500	-	(3,500)	-100.00%
	TOTAL FINES & FORFEITURES:	17,460	8,065	17,500	17,500	10,000	(7,500)	-42.86%
025	USE OF MONEY:							
4801	Interest on Investments	31,633	27,159	25,000	25,000	27,000	2,000	8.00%
4802	Penalties & Interest	46	-	-	-	-	0	0.00%
	TOTAL USE OF MONEY	31,680	27,159	25,000	25,000	27,000	2,000	8.00%
030	REVENUES-OTHER AGENCIES:							
4501	Alaska Shared Revenue	459,632	485,141	375,000	375,000	341,000	(34,000)	-9.07%
4502	Safe Communities (Muni Assist.)	-	-	-	-	-	0	0.00%
4503	Prisoner Care Contract	562,385	497,503	637,218	637,218	753,410	116,192	18.23%
4504	Borough 911	49,920	51,360	49,920	49,920	51,000	1,080	2.16%
4505	Police Special Services	36,000	36,000	36,000	36,000	36,000	0	0.00%
4507	Library State Grant	6,500	6,500	6,500	6,500	6,500	0	0.00%
4508	Library State Grant (Senior Employment)	-	-	-	-	-	0	0.00%
4511	P/W Street Maint Cont DOT	34,000	34,000	34,000	34,000	34,000	0	0.00%
4512	Reimbursement For Expenses	40,000	-	-	-	-	0	0.00%
4513	Bureau of Justice Grant	-	-	-	-	-	0	0.00%
4514	Other Grants	8,500	13,500	5,500	5,500	13,000	7,500	136.36%
4527	PERS Revenue	432,061	563,877	480,159	480,159	480,159	0	0.00%
4909	Restitution	65	-	-	-	-	0	0.00%
	TOTAL REVENUES-OTHER AGENCIES	1,629,064	1,687,880	1,624,297	1,624,297	1,715,069	90,772	5.59%
035	CHARGES FOR SERVICES:							
4311	Library Cards	(90)	-	-	-	-	0	0.00%
4315	Project Administration Fee	10	201	-	-	-	0	0.00%
4316	LID Application Fee	200	400	100	100	-	(100)	-100.00%
4317	Billing Fee	960	990	1,000	1,000	1,000	0	0.00%
4516	Public Works Eq & Services	9,427	2,106	6,000	6,000	7,000	1,000	16.67%
4599	Pioneer Beautification	820	480	800	800	-	(800)	-100.00%
4601	Ambulance Fees	117,169	99,508	225,000	225,000	175,000	(50,000)	-22.22%

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100									
GENERAL FUND (Revenue Budget Detail by Line items)									
Account Number	REVENUE ACCOUNTS	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
4602	Fire Contracts (KESA)	-	2,772	-	-	4,000	4,000	0.00%	
4603	Fire Contracts (Kachemak City)	101,237	69,376	65,000	65,000	66,000	1,000	1.54%	
4604	EMS Class Fees	1,175	-	-	-	-	0	0.00%	
4606	Wildland Fires	-	-	-	-	-	0	0.00%	
4607	Other Services							0.00%	
4607	Other- Services City Hall	543		200	200		(200)	-100.00%	
4607	Other-Police Services	50		200	200		(200)	-100.00%	
4607	Other-Fire Services	1,230		325	325		(325)	-100.00%	
4607	Other-Library Services	26,522	24,105	27,000	27,000	26,000	(1,000)	-3.70%	
4607	Other-Public Works	-		1,000	1,000	-	(1,000)	-100.00%	
4608	City Campground Fees	19,390	16,580	18,000	18,000	19,000	1,000	5.56%	
4609	Animal Care Fees	6,709	6,534	9,200	9,200	6,000	(3,200)	-34.78%	
4610	Sale of Plans & Spec	575	-	500	500	-	(500)	-100.00%	
4611	City Clerk Fees	1,161	959	600	600	1,000	400	66.67%	
4612	Publication Fees-Planning	-	-	-	-	-	0	0.00%	
4613	Cemetery Plots	4,600	1,800	1,800	1,800	1,600	(200)	-11.11%	
4614	Community Schools Class Fees	29,557	26,505	30,000	30,000	32,000	2,000	6.67%	
4650	Rent & Leases-Spit Property	300	3,000	-	-	7,000	7,000	0.00%	
4654	Spit Camping Fees	126,197	112,491	142,000	142,000	121,000	(21,000)	-14.79%	
4660	C.S. Advertising Revenue	2,210	1,840	2,500	2,500	1,000	(1,500)	-60.00%	
4902	Other Revenue	0	-	-	-	-	0	0.00%	
4905	Donations/Gifts	-	-	-	-	-	0	0.00%	
4907	Old School Lease Fees	33,510	6,750	9,000	9,000	-	(9,000)	-100.00%	
	TOTAL CHARGES FOR SERVICES	483,462	376,397	540,225	540,225	467,600	(72,625)	-13.44%	
040	OTHER REVENUE:								
4901	Sale of Property-City Wide	-	25,295	-	-	-	0	0.00%	
4902	Other Revenue	32,716	16,931	15,000	15,000	13,000	(2,000)	-13.33%	
4903	Planning Trust	-	-	-	-	-	0	0.00%	
4905	Donations/Gifts	-	-	-	-	-	0	0.00%	
4906	Proceeds-Law Suits	6	-	-	-	-	0	0.00%	
	TOTAL OTHER REVENUE	32,722	42,226	15,000	15,000	13,000	(2,000)	-13.33%	
045	AIRPORT TERMINAL REVENUES:								
4655	Air Carrier Leases	89,657	92,353	92,000	92,000	71,000	(21,000)	-22.83%	
4656	Concessions	2,150	1,150	2,000	2,000	1,000	(1,000)	-50.00%	
4657	Car Rental Commissions	37,557	39,691	35,000	35,000	33,000	(2,000)	-5.71%	
4658	Parking Fees	38,681	37,416	35,000	35,000	36,000	1,000	2.86%	
4659	Vending Machines Fees	-	-	360	360	-	(360)	-100.00%	
4660	Advertisement	525	-	525	525	-	(525)	-100.00%	
	TOTAL AIRPORT	168,569	170,609	164,885	164,885	141,000	(23,885)	-14.49%	
	TOTAL GENERAL FUND OPR. REV.	10,074,081	10,096,448	10,204,360	10,204,360	10,497,375	293,015	2.87%	
099	OPERATING TRANSFERS								
4981	G/F Admin Services from Water	200,968	226,432	241,203	241,203	330,646	89,443	37.08%	
4982	G/F Admin Services from Sewer	279,013	310,086	319,102	319,102	342,409	23,307	7.30%	
4983	G/F Admin Services from P & H	369,068	393,483	532,436	532,436	601,112	68,676	12.90%	
4984	G/F Admin Services from HART	157,697	161,590	84,152	84,152	103,862	19,710	23.42%	
4985	G/F Admin Services From HAWSP	252,352	277,595	143,012	143,012	104,697	(38,315)	-26.79%	
4987			17,954					0.00%	
4986	Other Financing Source	-	-	-	-	-	0	0.00%	
4990	Transfers (Operating		2,989					0.00%	
4992	Transfers (Operating		-				0	0.00%	
	TOTAL OPERATING TRANSFERS	1,259,098	1,390,129	1,319,905	1,319,905	1,482,727	162,821	12.34%	
	GRAND TOTAL GENERAL FUND REVENUES	11,333,179	11,486,577	11,524,265	11,524,265	11,980,101	455,836	3.96%	

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
GENERAL FUND (Expenditure Summary by Line items)								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	3,868,043	3,860,312	4,183,430	4,183,430	4,352,003	168,574	4.03%
5102	Fringe Benefits	2,667,992	2,918,009	2,651,586	2,651,586	2,663,924	12,337	0.47%
5102-p	Fringe Benefit - PERS relief	-	-	480,159	480,159	480,159	0	0.00%
5103	P/T Employees	282,139	303,675	235,586	235,586	272,482	36,896	15.66%
5104	Fringe Benefits P/T	54,835	54,472	81,389	81,389	69,290	(12,098)	-14.86%
5105	Overtime	213,057	330,797	236,019	236,019	251,846	15,828	6.71%
5106-x	Leave Cash Out	-	-	-	-	-	0	0.00%
5107	Part Time Overtime	8,807	16,063	10,295	10,295	11,500	1,205	11.71%
Total Salaries and Benefits		<u>7,094,872</u>	<u>7,483,328</u>	<u>7,878,462</u>	<u>7,878,462</u>	<u>8,101,205</u>	<u>222,742</u>	<u>2.83%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	35,478	43,432	52,935	52,935	53,930	995	1.88%
5202	Operating Supplies	176,496	162,987	207,770	207,770	216,920	9,150	4.40%
5203	Fuel/Lube	340,770	374,049	361,432	361,432	298,496	(62,936)	-17.41%
5204	Chemicals	71,253	78,210	79,000	79,000	79,000	0	0.00%
5205	Ammunition	9,664	13,762	12,000	12,000	15,000	3,000	25.00%
5206	Food/Staples	36,503	32,467	30,750	30,750	32,250	1,500	4.88%
5207	Vehicle/Boat Maintenance	171,505	168,255	158,500	158,500	159,500	1,000	0.63%
5208	Equipment Maintenance	23,804	20,448	44,707	44,707	43,408	(1,299)	-2.91%
5209	Building & Grounds Maintenance	50,593	69,148	67,975	67,975	71,100	3,125	4.60%
5210	Professional & Special Services	559,255	887,253	621,800	621,800	702,731	80,931	13.02%
5211	Accounting/Audit	41,262	40,424	46,568	46,568	46,335	(233)	-0.50%
5212	Wellness Program	-	6,895	30,000	30,000	20,000	(10,000)	-33.33%
5213	Survey/Appraisal	305	3,555	4,500	4,500	4,000	(500)	-11.11%
5214	Rent & Leases	80,122	100,986	112,803	112,803	109,000	(3,803)	-3.37%
5215	Communications	130,709	126,919	130,950	130,950	136,690	5,740	4.38%
5216	Postage/Freight	20,864	21,731	28,750	28,750	25,500	(3,250)	-11.30%
5217	Electricity	216,832	198,403	218,488	218,488	218,043	(445)	-0.20%
5218	Water	41,272	36,054	40,204	40,204	48,833	8,629	21.46%
5219	Sewer	41,958	35,146	38,014	38,014	44,577	6,563	17.26%
5220	Refuse/Disposal	4,273	4,459	34,400	34,400	12,650	(21,750)	-63.23%
5221	Property Insurance	15,801	16,640	18,928	18,928	20,127	1,199	6.34%
5222	Auto Insurance	42,130	37,854	43,800	43,800	46,182	2,382	5.44%
5223	Liability Insurance	186,950	177,093	173,002	173,002	168,762	(4,240)	-2.45%
5224	Fidelity Bond Insurance	450	450	470	470	450	(20)	-4.26%
5225	Self Insurance Rent	-	-	-	-	-	0	0.00%
5227	Advertising	18,262	17,447	30,200	30,200	46,850	16,650	55.13%
5228	Books	27,522	31,196	40,600	40,600	50,200	9,600	23.65%
5229	Periodicals	10,573	11,527	12,494	12,494	12,494	0	0.00%
5230	Audio/Visual Materials	6,218	7,202	16,420	16,420	16,420	0	0.00%
5231	Tools/Equipment	93,976	69,163	98,950	98,950	96,250	(2,700)	-2.73%
5233	Computer/Related items	14,293	32,839	30,500	30,500	31,490	990	3.25%
p111	Phones	-	-	-	-	8,000	8,000	N/A
n111	Networking	-	-	-	-	5,000	5,000	N/A
s111	Software	-	-	-	-	30,000	30,000	N/A
s222	Servers/Storage	-	-	-	-	37,500	37,500	N/A
5234	Recording/Permit Fees	266	133	1,000	1,000	1,000	0	0.00%
5235	Memberships/Dues	14,110	16,815	19,525	19,525	19,400	(125)	-0.64%
5236	Transportation	16,795	23,271	37,050	37,050	42,450	5,400	14.57%
5237	Subsistence	4,402	5,449	19,318	19,318	18,618	(700)	-3.62%
5238	Printing/Binding	4,886	5,238	11,500	11,500	11,450	(50)	-0.43%
5242	Janitorial	-	7	675	675	675	0	0.00%
5243	Courier	-	-	-	-	-	0	0.00%
5244	Snow Removal	14,363	19,412	22,500	22,500	23,000	500	2.22%
5248	Lobbying	20,778	20,125	22,000	22,000	22,000	0	0.00%
5251	Pioneer Ave. Beautification	614	672	650	650	750	100	15.38%

CITY OF HOMER
2014 OPERATING BUDGET

FUND 100							
GENERAL FUND (Expenditure Summary by Line items)							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
5252	Credit Card Expenses	309	364	186	186	372	186 100.00%
5254	Cash Over/Short	33	(0)	50	50	50	0 0.00%
5259	Amount to Be Reimbursed	-	-	-	-	-	0 0.00%
5280	Volunteer Incentive Program	18,860	35,775	39,500	39,500	43,500	4,000 10.13%
5282	City Hall Maintenance	2,672	1,502	8,000	8,000	8,000	0 0.00%
5283	Library Maintenance	15,724	11,956	15,000	15,000	15,000	0 0.00%
5284	Police Dept Maintenance	727	2,374	5,000	5,000	5,000	0 0.00%
5285	Fire Dept Maintenance	1,777	869	2,700	2,700	2,700	0 0.00%
5286	Old School Maintenance	3,817	7,108	8,500	8,500	2,500	(6,000) -70.59%
5287	Animal Shelter Maintenance	144	670	3,000	3,000	3,000	0 0.00%
5292	City Hall Motor Pool Maint.	40	948	500	500	500	0 0.00%
5293	Police Dept Motor Pool Maint.	15,711	12,233	20,000	20,000	21,000	1,000 5.00%
5294	Fire Dept Motor Pool Maint.	12,161	7,841	15,000	15,000	15,500	500 3.33%
5295	Global Warming	-	-	-	-	-	0 0.00%
5296	Recycling	-	-	-	-	-	0 0.00%
5601	Uniform/Clothing Allowance	28,299	28,440	34,300	34,300	35,300	1,000 2.92%
5602	Safety Equipment	14,032	28,172	39,900	39,900	33,850	(6,050) -15.16%
5603	Employee Training	65,317	83,498	106,155	106,155	116,720	10,565 9.95%
5604	Public Education	1,807	1,972	2,500	2,500	2,500	0 0.00%
5605	Sister Cities	-	-	-	-	-	0 0.00%
5606	Bad Dept Expense	-	-	-	-	-	0 0.00%
5610		-	-	-	-	-	0 0.00%
5611	ADA Compliance	-	-	3,000	3,000	3,000	0 0.00%
5614	Car Allowance	3,344	4,504	4,050	4,050	2,550	(1,500) -37.04%
5616	Statehood Anniversary	-	-	-	-	-	0 0.00%
5621	Unidentified Credit Card Amount	-	391	-	-	-	0 0.00%
5624	Settlements	-	-	-	-	-	0 0.00%
5625	Impound Costs	1,980	800	2,500	2,500	2,500	0 0.00%
5626	Laundry Services for Prisoners	-	-	5,500	5,500	5,500	0 0.00%
5630	Haven House	12,350	12,350	12,350	12,350	12,350	0 0.00%
5801	Pratt Museum	66,500	78,439	66,500	66,500	66,500	0 0.00%
5804	Homer Chamber of Commerce	-	-	-	-	-	0 0.00%
5812	Community Schools	-	-	-	-	-	0 0.00%
5813	North Pacific Fisheries	-	-	-	-	-	0 0.00%
5814	Homer Hockey Assoc.	-	10,567	-	-	-	0 0.00%
5815	Parks & Rec Board	-	526	2,000	2,000	2,000	0 0.00%
5823	Fish Stocking	-	250	-	-	-	0 0.00%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0 0.00%
Total Maintenance and Operations		2,829,910	3,267,666	3,336,319	3,336,319	3,465,923	129,604 3.88%
Capital Outlay, Transfers and Reserves							
5903	C/O Buildings	-	57,064	-	-	-	0 0.00%
5106	Leave Cash Out	112,547	113,352	141,655	141,655	111,878	(29,777) -21.02%
5901	Capital Purchases	-	707	-	-	-	0 0.00%
5990	Transfers to Reserves	10,000	1,072,555	82,140	82,140	-	(82,140) -100.00%
5990-2	Transfers to	60,136	52,754	10,703	10,703	10,703	(0) 0.00%
5990-3	Transfers to	-	-	10,000	10,000	10,000	0 0.00%
5990-4	Transfer to Water Hydrants	-	-	-	-	180,499	180,499 0.00%
Total Capital Outlay, Transfers & Reserves		182,683	1,296,432	244,498	244,498	313,080	(111,917) -45.77%
Debt Payment							
5607	Debt Repayment	39,835	41,643	43,361	41,478	41,478	0 0.00%
5608	Debt Payment Interest	59,989	58,181	56,463	58,346	58,346	0 0.00%
Total Debt Payment		99,824	99,824	99,824	99,824	99,824	0 0.00%
Total		10,207,289	12,147,250	11,559,103	11,559,103	11,980,032	420,929 3.64%

**City of Homer
2014 Operating Budget**



GENERAL FUND – MAYOR, COUNCIL

The legislative power of the City is vested in the Mayor and City Council who establish city policies, appropriate public funding and adopt legislation. The City Council is a body of six elected officials empowered by State Statute and Homer City Code to represent the local citizens. They may engage in a broad range of decision making for the betterment of the community.

The Mayor and City Council approve the City's annual budget, with or without amendments, and appropriate the money required for the approved budget.

Adoption of the budget establishes the City's plan of operations, establishes the legal purposes for which city funds can be spent, and sets limits on the amounts that can be spent for each purpose.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100									
0100 MAYOR/COUNCIL									
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
<u>Salaries and Benefits</u>									
5101	Regular Employees	4,500	4,575	4,500	4,500	4,500	0	0.00%	
5102	Fringe Benefits	368	371	407	407	410	3	0.66%	
	<u>Total Salaries and Benefits</u>	<u>4,868</u>	<u>4,946</u>	<u>4,907</u>	<u>4,907</u>	<u>4,910</u>	<u>3</u>	<u>0.06%</u>	
<u>Maintenance and Operations</u>									
5201	Office Supplies	82	445	1,000	1,000	1,000	0	0.00%	
5206	Food/Staples	1,156	1,247	1,500	1,500	1,500	0	0.00%	
5210	Professional & Special Services	213,321	527,309	221,000	221,000	271,766	50,766	22.97%	
5211	Audit Services	38,368	40,424	44,068	44,068	44,335	267	0.61%	
5215	Communications	-	7	600	600	600	0	0.00%	
5216	Postage/Freight	-	-	400	400	400	0	0.00%	
5223	Liability Insurance	1,039	1,983	2,249	2,249	2,039	(210)	-9.34%	
5227	Advertising	-	138	500	500	500	0	0.00%	
5233	Computers and Related Items	-	199	500	500	500	0	0.00%	
5235	Memberships/Dues	6,346	7,037	7,000	7,000	7,200	200	2.86%	
5236	Transportation	20	3,601	3,500	3,500	4,000	500	14.29%	
5237	Subsistence	424	683	2,500	2,500	2,500	0	0.00%	
5248	Lobbying	20,000	20,125	22,000	22,000	22,000	0	0.00%	
5280	Volunteer Incentive Program	-	4,287	4,500	4,500	8,500	4,000	88.89%	
5603	Employee Training (Council)	-	275	-	-	-	0	0.00%	
5608	Interest Expense	-	-	-	-	-	0	0.00%	
5605	Sister City	-	-	-	-	-	0	0.00%	
5616	Statehood Anniversary	-	-	-	-	-	0	0.00%	
5624	Settlements	-	-	-	-	-	0	0.00%	
	<u>Total Maintenance and Operations</u>	<u>280,756</u>	<u>607,760</u>	<u>311,317</u>	<u>311,317</u>	<u>366,840</u>	<u>55,523</u>	<u>17.83%</u>	
<u>Capital Outlay, Transfers and Reserves</u>									
5990	TRANSFERS TO	10,000	799,548						
	<u>Total C/O, Transfers & Reserves</u>	<u>10,000</u>	<u>799,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>		
	<u>Total</u>	<u>295,624</u>	<u>1,412,255</u>	<u>316,224</u>	<u>316,224</u>	<u>371,750</u>	<u>55,526</u>	<u>17.56%</u>	

5210 - Legal Fees are recorded under Professional & Special Services
5248 - Lobbying expenses are shared between General Fund and Port & Harbor Enterprise Fund
5280 - \$4000 is added for Citizens Academy for FY 2014

**City of Homer
2014 Operating Budget**



GENERAL FUND – CITY CLERK

The responsibilities of the City Clerk’s Office include providing efficient administrative support and cooperation with Mayor, Council, City Manager, and City Departments. The Clerk administers and supervises elections in accordance with local, state and federal laws.

The Clerks provide for a City wide Records Management System that includes oversight and management of all City records, archival policies and procedures, retention policies and procedures, and the destruction of obsolete records. The City Clerk is the custodian of the City seal.

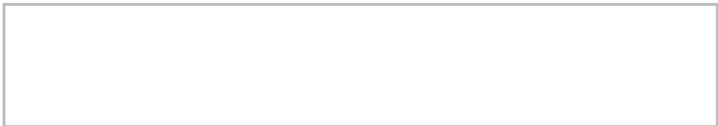
The City Clerk ensures that notices and other requirements for public meetings are compliant. The office generates and maintains the journal of public meetings, providing for complete and accurate records of all meeting proceedings of the legislative body and its advisory and subsidiary bodies. The Clerk's Office ensures that public records are available for public inspection and assists the City Manager in records request procedures.

The Clerks coordinate and administer the bidding and request for proposal processes and procedures and Local Improvement District and Assessment District processes and procedures. The Clerk's Office manages and maintains the Clerk’s website to provide for efficient department and public access to current and ongoing City activities.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND	100
0101	CITY CLERK

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	170,524	175,769	184,216	184,216	199,124	14,908	8.09%
5102	Fringe Benefits	114,149	127,712	113,138	113,138	116,354	3,216	2.84%
5102-p	Fringe Benefit - PERS relief	-	-	21,166	21,166	21,166	0	0.00%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0	0.00%
5105	Overtime	5,985	7,641	8,000	8,000	8,000	0	0.00%
	Total Salaries and Benefits	<u>290,658</u>	<u>311,122</u>	<u>326,520</u>	<u>326,520</u>	<u>344,644</u>	<u>18,124</u>	<u>5.55%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,229	2,075	3,250	3,250	3,250	0	0.00%
5206	Food/Staples	254	-	-	-	-	0	0.00%
5207	Vehicle/Boat Maintenance	-	-	-	-	-	0	0.00%
5208	Equipment Maintenance	600	1,906	3,000	3,000	3,000	0	0.00%
5210	Professional & Special Services	240	296	12,100	12,100	12,500	400	3.31%
5215	Communications	611	485	-	-	-	0	0.00%
5216	Postage/Freight	1,077	38	3,000	3,000	3,000	0	0.00%
5223	Liability Insurance	2,396	2,299	2,333	2,333	2,084	(249)	-10.67%
5227	Advertising	8,945	9,078	13,500	13,500	13,500	0	0.00%
5231	Tools/Equipment	-	446	1,500	1,500	1,500	0	0.00%
5233	Computers and Related Items	-	-	-	-	1,000	1,000	0.00%
5234	Recording/Permit Fees	266	133	1,000	1,000	1,000	0	0.00%
5235	Memberships/Dues	967	835	1,200	1,200	1,200	0	0.00%
5236	Transportation	1,559	2,707	4,000	4,000	4,000	0	0.00%
5237	Subsistence	150	1,361	2,700	2,700	2,700	0	0.00%
5238	Printing/Binding	-	1,395	1,500	1,500	1,500	0	0.00%
5252	Credit Card Expense	28	22	-	-	50	50	0.00%
5259	Amount to be reimbursed	-	-	-	-	-	0	0.00%
5603	Employee Training	850	2,085	3,300	3,300	3,300	0	0.00%
	Total Maintenance and Operations	<u>20,172</u>	<u>25,162</u>	<u>52,383</u>	<u>52,383</u>	<u>53,584</u>	<u>1,201</u>	<u>2.29%</u>
	Total	<u>310,830</u>	<u>336,284</u>	<u>378,903</u>	<u>378,903</u>	<u>398,228</u>	<u>19,325</u>	<u>5.10%</u>



**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100							
0102 CITY CLERK - ELECTIONS							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
Salaries and Benefits							
5101	Regular Employees		95			-	0 0.00%
5102	Fringe Benefits	-	1	-		-	0 0.00%
5103	P/T Employees	813	757	1,644	1,644	1,644	0 0.00%
5104	Fringe Benefits P/T	6	5	245	245	245	0 0.00%
5105	Overtime		78				0 0.00%
5107	P/T Overtime	758	573	3,000	3,000	3,000	0 0.00%
5106	Leave Cash Out						0 0.00%
	Total Salaries and Benefits	1,577	1,509	4,889	4,889	4,889	0 0.00%
Maintenance and Operations							
5201	Office Supplies	27	26	300	300	300	0 0.00%
5206	Food/Staples	161	173	350	350	350	0 0.00%
5208	Equipment Maintenance	1,089	834	1,500	1,500	1,500	0 0.00%
5210	Professional & Special Services	-		150	150	150	0 0.00%
5216	Postage/Freight	-	19	-			0 0.00%
5227	Advertising	774	630	4,400	4,400	1,500	(2,900) -65.91%
5238	Printing/Binding	1,750	2,014	4,400	4,400	4,400	0 0.00%
	Total Maintenance and Operations	3,801	3,695	11,100	11,100	8,200	(2,900) -26.13%
	Total	5,377	5,204	15,989	15,989	13,089	(2,900) -18.14%

The responsibility of the City Clerk as the Election Supervisor is to administer elections according to local, state and federal laws. The goal is to boost voter turnout by increasing advertising for the City Elections.

Two elections are budgeted in the event of a special election.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2014 Operating Budget**



GENERAL FUND – CITY MANAGER

The City of Homer strives to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens needs and concerns; and to do so through the active participation of those citizens.

These services include police, fire, emergency medical services, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

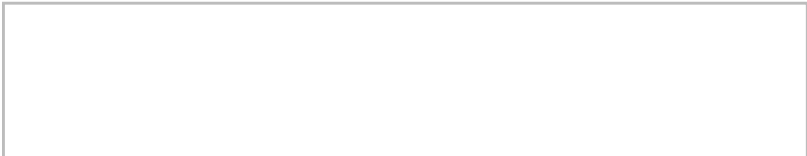
The Manager's office is responsible for supervision of all City Departments and enforcement of City Ordinances and the implementation of policies and directives provided by the Homer City Council. Monthly status reports are provided to Council concerning operations.

The FY 2013 budget reflects a real team effort on the part of all City of Homer staff to provide the highest possible level of services within the constraints of our revenue sources. Significant consideration was given to balance short-term needs with long-term goals.

**CITY OF HOMER
2014 OPERATING BUDGET**

**FUND 100
0110 CITY MANAGER**

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	169,152	154,492	136,271	136,271	139,777	3,506	2.57%
5102	Fringe Benefits	103,458	114,329	72,290	72,290	73,470	1,180	1.63%
5102-p	Fringe Benefit - PERS relief			15,658	15,658	15,658	0	0.00%
5105	Overtime	35	913	2,000	2,000		(2,000)	-100.00%
Total Salaries and Benefits		272,645	269,734	226,219	226,219	228,904	2,685	1.19%
Maintenance and Operations								
5201	Office Supplies	586	976	1,000	1,000	1,000	0	0.00%
5202	Operating Supplies	-	-	-	-	-	0	0.00%
5206	Food/Staples	3,022	2,553	3,000	3,000	3,000	0	0.00%
5208	Equipment Maintenance	29	152	400	400	400	0	0.00%
5210	Professional & Special Services	1,280	4,063	2,000	2,000	2,000	0	0.00%
5215	Communications	1,592	1,554	2,000	2,000	2,000	0	0.00%
5216	Postage/Freight	-	151	200	200	200	0	0.00%
5223	Liability Insurance	2,105	1,803	1,654	1,654	1,355	(299)	-18.08%
5227	Advertising	1,865		1,500	1,500	1,500	0	0.00%
5229	Periodicals	319	256	500	500	500	0	0.00%
5231	Tools/Equipment	77	927	1,000	1,000	1,000	0	0.00%
5235	Memberships/Dues	635	875	1,000	1,000	1,000	0	0.00%
5236	Transportation	783	1,726	2,000	2,000	3,000	1,000	50.00%
5237	Subsistence	64	116	1,000	1,000	1,000	0	0.00%
5238	Printing/Binding	-		1,000	1,000	1,000	0	0.00%
5248	Lobbying	778		-	-	-	0	0.00%
5252	Credit Card Expense	28	37	-	-	-	0	0.00%
5603	Employee Training	-	163	2,000	2,000	3,000	1,000	50.00%
5614	Car Allowance	-					0	0.00%
Total Maint. and Operations		13,164	15,353	20,254	20,254	21,955	1,701	8.40%
Total		285,809	285,087	246,473	246,473	250,859	4,386	1.78%



**City of Homer
2014 Operating Budget**



GENERAL FUND – PERSONNEL

It is the mission of the Personnel Department to provide the following quality services to the employees of the City of Homer.

- Recruitment of qualified individuals
- Retention of valuable employees
- Training, development and education to promote individual success and increase overall value to the organization
- Provide and promote a safe and healthful working environment
- Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback
- Provide resources for administering benefits, policies and procedures

These services are achieved via a teamwork philosophy that is inspired through effective organizational skills, proactive efforts, and maintaining a balance between professionalism and the ability to have fun!

FY2014 Objectives: Continue to research and develop benefits and incentives for recruiting and retaining city employees. Continue to research and provide the most cost effective employee benefit programs including city wide trainings. Utilize an applicant tracking web host to increase efficiency and confidentiality of recruitment. Assist the Community Recreation Program with strategic planning for sustainability.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0111 PERSONNEL								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	68,758	65,321	67,075	67,075	70,840	3,765	5.61%
5102	Fringe Benefits	45,895	50,352	35,364	35,364	40,183	4,819	13.63%
5102-p	Fringe Benefit - PERS relief	-	-	7,707	7,707	7,707	0	0.00%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0	0.00%
	Total Salaries and Benefits	114,654	115,673	110,145	110,145	118,729	8,584	7.79%
Maintenance and Operations								
5201	Office Supplies	528	960	1,000	1,000	1,000	0	0.00%
5210	Professional & Special Services	5,243	9,534	6,000	6,000	6,000	0	0.00%
5215	Communications	-	-	-	-	180	180	0.00%
5216	Postage/Freight	-	-	50	50	50	0	0.00%
5223	Liability Insurance	982	908	865	865	904	39	4.51%
5227	Advertising	-	-	-	-	10,000	10,000	0.00%
5229	Periodicals	1,346	2,794	3,000	3,000	3,000	0	0.00%
5231	Tools/Equipment	-	-	-	-	2,000	2,000	0.00%
5233	Computers and Related Items	-	-	-	-	2,000	2,000	0.00%
5235	Memberships/Dues	-	180	200	200	200	0	0.00%
5236	Transportation	1,559	703	2,300	2,300	2,300	0	0.00%
5237	Subsistence	232	348	850	850	850	0	0.00%
5603	Employee Training	524	1,418	7,000	7,000	7,000	0	0.00%
5611	ADA Compliance	-	-	3,000	3,000	3,000	0	0.00%
5632	Wellness Programs	-	6,895	30,000	30,000	20,000	(10,000)	-33.33%
	Total Maintenance and Operations	10,413	23,739	54,265	54,265	58,484	4,219	7.77%
	Total	125,067	139,413	164,410	164,410	177,213	12,803	7.79%

5231 - Additional file cabinets due to updated record retention requirements.
5210 - Arbitration, employee anniversary, retirement expense.
5603 - City Wide trainings, labor posters, and SHRM National and State Conference.
5233 - Applicant Pro Hosted Site for recruitment
5227 - Consolidating Advertising for recruitment

**City of Homer
2014 Operating Budget**



GENERAL FUND – ECONOMIC DEVELOPMENT

Goal: To provide funds for economic development initiatives and other tasks assigned to the Community and Economic Development Coordinator.

FY 2014 Objectives:

1. Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Community and Economic Development Coordinator.
2. Assist the Homer Chamber of Commerce with its generic marketing efforts.
3. Compile information and produce the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report.
4. Prepare grant applications as requested by City Manager.
5. Collaborate with other groups on economic development and sustainability projects and events.
6. Provide training for Community and Economic Development Coordinator (e.g. participation in national or regional conferences).
7. Provide travel to the state capital to advocate for City's priorities.
8. Provide Some Project Management Assistance
9. Public Education and Information Officer for Natural Gas Homer Special Assessment District.

**CITY OF HOMER
2014 OPERATING BUDGET**

**FUND 100
0112 ECONOMIC DEVELOPMENT**

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	40,571	50,617	69,192	69,192	73,445	4,253	6.15%
5102	Fringe Benefits	25,034	28,008	39,625	39,625	40,999	1,373	3.47%
5102-p	Fringe Benefit - PERS relief			7,950	7,950	7,950	0	0.00%
5105	Overtime	141		-	-		0	0.00%
	<u>Total Salaries and Benefits</u>	<u>65,747</u>	<u>78,625</u>	<u>116,767</u>	<u>116,767</u>	<u>122,393</u>	<u>5,626</u>	<u>4.82%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	160	530	530	530	0	0.00%
5206	Food/Staples	-		-	-		0	0.00%
5210	Professional & Special Services	21,375	21,595	41,375	41,375	51,375	10,000	24.17%
5214	Rents & Leases Expense	-		-	-		0	0.00%
5215	Communications	-		-	-	160	160	0.00%
5216	Postage/Freight	-	76	-	-		0	0.00%
5227	Advertising	250	300	250	250	10,250	10,000	4000.00%
5229	Periodicals	-		-	-		0	0.00%
5235	Memberships/Dues	-		1,000	1,000		(1,000)	-100.00%
5236	Transportation	-	1,142	4,000	4,000	4,000	0	0.00%
5237	Subsistence	-	212	1,500	1,500	1,500	0	0.00%
5603	Employee Training	-		1,120	1,120	1,120	0	0.00%
5233	Computers and Related Items					840	840	0.00%
5823	Fish Stocking	-	250	-	-		0	0.00%
	<u>Total Maintenance and Operations</u>	<u>21,625</u>	<u>23,735</u>	<u>49,775</u>	<u>49,775</u>	<u>69,775</u>	<u>20,000</u>	<u>40.18%</u>
	<u>Total</u>	<u>87,372</u>	<u>102,360</u>	<u>166,542</u>	<u>166,542</u>	<u>192,168</u>	<u>25,626</u>	<u>15.39%</u>

FY 2014:

5210: Council Action - An additional \$10,000 is allocated to Homer Chamber of Commerce

5215: Communications: I propose an increase of \$160 for this item (currently 0). The \$160 would be spent on stock photos for use in City of Homer publications and the website. This ensures we are not pirating any images.

5227: Council Action - \$10,000 advertising for marine trades and other Homer business sectors.

5233: Adobe Creative Suite - subscription for this software \$70/ per month

5235: from \$1000 to \$0.

City of Homer
2014 Operating Budget



GENERAL FUND – INFORMATION TECHNOLOGY

The Narrative:

Information Technology provides efficient administrative support to all City departments for hardware, software, telecommunications, and data networking needs assessments, purchases, implementations and support. Information Technology administers the City servers, databases and networks that support all aspects of city operations. Information Technology also implements and maintains the City Voice over IP phone systems.

FY 2014 Objectives:

- **Workstation Refresh** - Continue with the workstation refresh plan begun in FY2013. Again the oldest 20% of the City workstations will be replaced.
- **Desk Phone Refresh** - Continue with the VOIP telephone replacements. Again concentrate on replacing the older handsets that are have been declared end of line by the vendor and are no longer receiving updates. Also work to improve the City dialplan to systematically enforce least cost call routing.
- **Server Virtualization and Consolidation** – Replace the aging City server farm with a modern Hypervisor, Enterprise grade storage, and backup system
- **Server and Client Security and Automation** – Replace the City’s antimalware suite with a Microsoft solution that will perform better and enable IT with stronger security and automation tools that will be less of an impact on user’s daily activities and processes.
- **Public Safety Wireless Metropolitan Network Improvements** – Build out a new public safety wireless network to enhance and replace the existing connections. This network currently supports security camera’s in various City facilities. The new network will support additional fixed connections from security cameras and mobile connections from vehicles in the future.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0113 INFORMATION SYSTEM								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	74,523	64,946	111,831	111,831	116,633	4,802	4.29%
5102	Fringe Benefits	43,757	43,742	70,952	70,952	72,522	1,571	2.21%
5102-p	Fringe Benefit - PERS relief		-	12,849	12,849	12,849	0	0.00%
5103	P/T Employees	23,049	21,213	-	-	-	0	0.00%
5104	Fringe Benefits P/T	6,160	7,842	-	-	-	0	0.00%
5107	P/T Overtime	-	168			-	0	0.00%
	Total Salaries and Benefits	147,490	137,910	195,633	195,633	202,005	6,372	3.26%
Maintenance and Operations								
5201	Office Supplies	322	244	1,000	1,000	750	(250)	-25.00%
5210	Professional & Special Services	15	39	-	-		0	0.00%
5215	Communications	17,979	21,499	19,500	19,500	19,500	0	0.00%
5216	Postage/Freight	-		50	50	250	200	400.00%
5223	Liability Insurance	1,513	1,387	1,340	1,340	1,531	191	14.25%
5231	Tools/Equipment	7,156	827	14,000	14,000	5,000	(9,000)	-64.29%
5233	Computers/Related Items	14,293	32,640	30,000	30,000	26,000	(4,000)	-13.33%
p111	Phones					8,000	8,000	0.00%
n111	Networking					5,000	5,000	0.00%
s111	Software					30,000	30,000	0.00%
s222	Servers/Storage					37,500	37,500	0.00%
5236	Transportation	-		600	600	600	0	0.00%
5237	Subsistence	45		1,000	1,000	1,000	0	0.00%
5252	Credit Card Charges	-	80	-	-	80	80	0.00%
5603	Employee Training	-	43	3,000	3,000	3,000	0	0.00%
5614	Car Allowance	1,781	2,692	2,250	2,250	2,250	0	0.00%
	Total Maint. & Operations	43,105	59,451	72,740	72,740	140,461	67,721	93.10%
Capital Outlay, Transfers and Reserves								
5990-3	Reserves for IS			10,000	10,000		(10,000)	-100.00%
	Total C/O, Transfers & Reserves	-	-	10,000	10,000	-	(10,000)	-100.00%
	Total	190,594	197,362	278,373	278,373	342,466	64,093	23.02%

To better track IT related spending, there new line items this year (account code will be issued), for Phones, Networking, Servers/Storage, Software. The Computers/Related Items and Tools/Equipment have been adjusted accordingly

5233 - Computers and Related Items - Updated to reflect workstations and end user equipment only
- 20 New Phones at \$325 each and 2 Department VoIP PBXes

**City of Homer
2014 Operating Budget**



GENERAL FUND – COMMUNITY RECREATION

Homer Community Recreation promotes community involvement in and life-long learning through, educational and recreational opportunities for people of all ages. This is accomplished through maximizing usage of all community facilities, fields, parks and resources, while utilizing, expanding and uniting local businesses, city and school resources. The program is designed to enhance quality of life through participation in programs which will reduce stress, provide for socialization, mental and physical well-being.

FY 2014 Objectives:

- Offer educational, recreational and leisure opportunities for Homer in a safe, cost effective manner.
- Seek alternate revenue sources such as advertisements, sponsorships, grants and donations.
- Utilize the HERC building in partnership with other recreational partners.
- Provide volunteer opportunities for community members who would like to support the Community Recreation program.
- Collaborate with Parks by coordinating, promoting and improving, existing parks, trails, user group agreements and other related activities and projects.
- Coordinate, promote and partner with local organizations to offer recreational activities such as running races and youth camps during the summer months.
- Renew agreement with KPBSD for facility use agreement to include using the artificial turf (pending construction) for Community Recreation programs.
- Seek alternate locations for programs when school facilities are unavailable.
- Implement a volunteer recognition program.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0115 COMMUNITY RECREATION								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	51,478	52,816	58,813	58,813	61,390	2,578	4.38%
5102	Fringe Benefits	28,732	29,964	34,304	34,304	35,064	759	2.21%
5102-p	Fringe Benefit - PERS relief			6,758	6,758	6,758	0	0.00%
5103	P/T Employees	4,472	4,947	8,000	8,000	8,267	267	3.34%
5104	Fringe Benefits P/T	364	401	724	724	753	29	4.03%
	<u>Total Salaries and Benefits</u>	<u>85,046</u>	<u>88,127</u>	<u>108,599</u>	<u>108,599</u>	<u>112,232</u>	<u>3,633</u>	<u>3.35%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	101	500	500	500	0	0.00%
5202	Operating Supplies	1,615	1,269	2,500	2,500	2,500	0	0.00%
5208	Equipment	-		500	500	500	0	0.00%
5210	Professional & Special Services	13,747	11,962	14,500	14,500	14,500	0	0.00%
5215	Communications	1,726	1,626	1,950	1,950	1,950	0	0.00%
5216	Postage/Freight	45		50	50	50	0	0.00%
5223	Liability Insurance	847	897	955	955	1,048	93	9.74%
5227	Advertising	906	743	950	950	950	0	0.00%
5235	Memberships/Dues	185	450	100	100	150	50	50.00%
5236	Transportation	418	250	250	250	1,250	1,000	400.00%
5237	Subsistence	84	250	250	250	250	0	0.00%
5238	Printing/Binding	1,646	1,627	1,800	1,800	1,800	0	0.00%
5603	Employee Training	199		250	250	600	350	140.00%
5614	Car Allowance	-	313	300	300	300	0	0.00%
	<u>Total Maintenance and Operations</u>	<u>21,419</u>	<u>19,487</u>	<u>24,855</u>	<u>24,855</u>	<u>26,348</u>	<u>1,493</u>	<u>6.01%</u>
	<u>Total</u>	<u>106,465</u>	<u>107,614</u>	<u>133,454</u>	<u>133,454</u>	<u>138,580</u>	<u>5,126</u>	<u>3.84%</u>

5210 - Referee Association, background checks, Film Festival, KPBSD facility use , etc.

5236 - Increase travel cost to attend National Recreation & Parks Association (NRPA) Annual Conference

5603 - Registration fee for NRPA conference.

Revenue Projections: \$30,000 in class fees and \$2,000 in advertisements as revenue sources.

**City of Homer
2014 Operating Budget**



GENERAL FUND – FINANCE

The MISSION STATEMENT

The finance department is a service department; it serves the City's central administration, various departments, the citizens, the employees, its vendors, and agencies outside of the City. The Department is committed to providing quality customer services and accurate financial information; complying with Federal, State, local, as well as other regulatory mandates; partnering with other city's departments to leverage resources that are essential toward achieving the City's objectives.

GENERAL RESPONSIBILITIES

The Finance Department is responsible for the City's all financial functions that include financial controls and compliance, accounting and financial reporting in accordance with Generally Accepted Accounting Principles of government and various state and local government administrative codes. The department is also responsible for the procurement & payment of citywide obligations, investing & cash flow, and risk management.

The finance department conducts its daily business in the following areas:

- General Accounting & Reporting
- Billing (*Water & Sewer, Port & Harbor, & Ambulance, etc.*) & Accounts Receivable
- Accounts Payable
- Payroll
- Grant Reporting and Management
- Customer Services
- Treasury Management
- Budget Process

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0120 FINANCE								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	430,147	438,102	447,013	447,013	462,424	15,410	3.45%
5102	Fringe Benefits	270,259	307,681	268,522	268,522	270,803	2,281	0.85%
5102-p	Fringe Benefit - PERS relief	-	-	51,362	51,362	51,362	0	0.00%
5103	P/T Employees	-	-	679	679	-	(679)	-100.00%
5104	Fringe Benefits P/T	3,838	-	87	87	-	(87)	-100.00%
5105	Overtime	9,122	14,077	9,000	9,000	11,000	2,000	22.22%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>713,366</u>	<u>759,859</u>	<u>776,664</u>	<u>776,664</u>	<u>795,589</u>	<u>18,925</u>	<u>2.44%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,312	5,733	6,500	6,500	6,500	0	0.00%
5202	Operating Supplies	1,349	6,303	2,500	2,500	2,500	0	0.00%
5208	Equipment Maintenance	-	-	3,000	3,000	1,500	(1,500)	-50.00%
5210	Professional & Special Services	21,473	15,098	17,000	17,000	17,000	0	0.00%
5211	Accounting/Audit	2,894	-	2,500	2,500	2,000	(500)	-20.00%
5215	Communications	708	1,133	1,300	1,300	1,300	0	0.00%
5216	Postage/Freight	12	-	-	-	-	0	0.00%
5223	Liability Insurance	5,588	5,228	5,290	5,290	4,545	(745)	-14.08%
5227	Advertising	-	-	-	-	-	0	0.00%
5231	Tools/Equipment	1,095	2,789	2,500	2,500	4,000	1,500	60.00%
5235	Memberships/Dues	785	1,568	800	800	1,600	800	100.00%
5236	Transportation	817	944	1,000	1,000	2,000	1,000	100.00%
5237	Subsistence	522	206	1,000	1,000	1,000	0	0.00%
5238	Printing/Binding	-	-	-	-	500	500	0.00%
5252	Credit Card Expens	60	37	-	-	-	0	0.00%
5602	Safety Equipment	-	-	1,500	1,500	-	(1,500)	-100.00%
5603	Employee Training	1,698	2,181	5,000	5,000	8,000	3,000	60.00%
5604	Public Education	-	-	-	-	-	0	0.00%
5614	Car Allowance	1,563	1,500	1,500	1,500	-	(1,500)	-100.00%
<u>Total Maintenance and Operations</u>		<u>40,875</u>	<u>42,720</u>	<u>51,390</u>	<u>51,390</u>	<u>52,445</u>	<u>1,055</u>	<u>2.05%</u>
<u>Total</u>		<u>754,241</u>	<u>802,579</u>	<u>828,054</u>	<u>828,054</u>	<u>848,034</u>	<u>19,980</u>	<u>2.41%</u>

There are a few cuts (line item 5208, 5211, 5614) comparing with 2013 budget. There are increases on professional membership dues (5235), transportation (5236), and employee training (5603).

**City of Homer
2014 Operating Budget**



GENERAL FUND – PLANNING & ZONING

Planning & Zoning interprets and administers Title 21 (Zoning Code) and Title 22 (Subdivision Regulation) of the Homer City Code; administers the Homer Wetland General Permit process; and the Bridge Creek Watershed.

Planning & Zoning implements and/or coordinates city-wide planning and zoning functions that range from proposing changes in City Code, processing Adopted plats to updating the City's comprehensive plan; development and implementation of short and long range land-use planning strategies; revising the City of Homer's Zoning Code; and, provides staff support to the Homer Advisory Planning Commission and the Parks and Recreation Advisory Commission. The City Planner is also a member of the Lease Committee, provides support to the Economic Development Advisory Commission, and attends and participates in other Committees and commissions.

Additionally, Planning & Zoning provides routine services to citizens, developers, outside agencies and city departments that include explanation of zoning code, assistance with zoning applications, code enforcement/education and map making.

Projects for FY13 include implementation of the Spit Comprehensive Plan and continuing to forward changes to title 21 such as map amendments, text changes supporting the recently amended comprehensive plan.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0130 PLANNING/ZONING								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	229,324	226,585	239,572	239,572	254,215	14,642	6.11%
5102	Fringe Benefits	151,081	166,321	146,876	146,876	151,605	4,729	3.22%
5102-p	Fringe Benefit - PERS relief	0	0	27,527	27,527	27,527	0	0.00%
5105	Overtime	55	614	4,500	4,500	2,500	(2,000)	-44.44%
5106	Leave Cash Out						0	0.00%
5107	P/T Overtime						0	0.00%
	<u>Total Salaries and Benefits</u>	<u>380,460</u>	<u>393,520</u>	<u>418,475</u>	<u>418,475</u>	<u>435,847</u>	<u>17,371</u>	<u>4.15%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,875	4,130	2,500	2,500	2,500	0	0.00%
5202	Operating Supplies	18	60	0	0		0	0.00%
5203	Fuel/Lube	0		0	0		0	0.00%
5206	Food/Staples	220	150	400	400	400	0	0.00%
5208	Equipment Maintenance	1,200	1,200	1,400	1,400	1,750	350	25.00%
5210	Professional & Special Services	100	125	4,500	4,500	4,000	(500)	-11.11%
5213	Survey/Appraisal	0	1,055	1,500	1,500	1,500	0	0.00%
5215	Communications	736	765	700	700	700	0	0.00%
5216	Postage/Freight	0		300	300	150	(150)	-50.00%
5223	Liability Insurance	3,118	2,930	2,992	2,992	2,466	(526)	-17.58%
5227	Advertising	2,477	1,446	3,000	3,000	2,800	(200)	-6.67%
5228	Books & Subscriptions	199	436	600	600	600	0	0.00%
5231	Tools/Equipment	0	2,902	400	400	600	200	50.00%
5235	Memberships/Dues	1,022	1,725	1,650	1,650	2,000	350	21.21%
5236	Transportation	2,866	5,552	4,500	4,500	6,000	1,500	33.33%
5237	Subsistence	335	774	1,000	1,000	1,000	0	0.00%
5238	Printing/Binding	0		1,500	1,500	1,000	(500)	-33.33%
5252	Credit Card Expense	39	36	0	0	36	36	0.00%
5603	Employee Training	1,645	4,745	3,000	3,000	3,500	500	16.67%
5621	Unidentified Credit Card Amt		391				0	0.00%
	<u>Total Maint. and Operations</u>	<u>15,850</u>	<u>28,425</u>	<u>29,942</u>	<u>29,942</u>	<u>31,002</u>	<u>1,060</u>	<u>3.54%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment	-	-	-	-	-	0	0.00%
5990	Transfer to Reserves	0	10,000	0	0	0	0	0.00%
	<u>Total C/O, Transfers and Reserves</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
							0	0.00%
	<u>Total</u>	<u>396,310</u>	<u>431,946</u>	<u>448,417</u>	<u>448,417</u>	<u>466,849</u>	<u>18,431</u>	<u>4.11%</u>

Travel expenditures include National APA conference for the City Planner, one in and one out of state training for staff, plus Planning Commissioner training.

5210 - Implementing Technical changes to code requirements of Comp Plan.

**City of Homer
2014 Operating Budget**



GENERAL FUND – LIBRARY

The Homer Public Library supports the information needs of the community by providing access to quality resources in a welcoming atmosphere by a knowledgeable and caring staff.

We serve as a place for children to discover the joy of reading and the value of life-long learning. We promote literacy, learning and enrichment for people of all ages, thereby enhancing the economic, social and cultural vitality of our community.

FY 2014 OBJECTIVES:

The main objective of the library staff in 2014 will be to meet patron needs by continuing to improve services in the following areas:

1. Expanding and updating the library's collection of books, audios, and videos for children, teens and adults, as well as reference resources, fiction and non-fiction in electronic formats.
2. Meeting the demand for enhanced children's services and early childhood literacy programs.
3. Staff training to keep up with changes in information technology, library best practices, and reassignment of staff duties due to the on-going expansion of digital technology, as well as retirement of a senior staff member.
4. Investigating ways to streamline procedures, particularly in ordering and processing of library materials.

FY 2013 Accomplishments (8/2012-7/2013):

1. Served 121,363 patrons and circulated 109,397 items.
2. Issued 846 new library cards.
3. Provided 50,787 Internet access sessions.
4. Provided weekly preschool story hour and a baby lap-sit program with over 3,032 children and adults attending.
5. 254 children, 49 teens and 44 adults participated in the 10-week Summer Reading Program. 1,634 adults and children attended summer reading activities, events and workshops.
6. Recruited, trained and supervised volunteers who generously contributed 936 hours to library operations, programs and services.

City of Homer
2014 Operating Budget

7. Migrated to a new library management software system that costs less, improves patron access to materials, and gives more flexibility for staff; trained staff and casual workers on the new system.
8. Participated in a grant-funded cooperative agreement with Best Beginnings Homer to conduct an early literacy, outreach Story Time for 12 weeks at McNeil Canyon and Razdolna School.
9. Obtained a grant from the Rasmuson Foundation for \$18,852 to purchase books and materials for the library.
10. Started a new collection of music CDs.

GENERAL FUND – Library State Grants

To account for the grant provided by the State for senior employment
Senior Grant moved to the Senior Center in 2001.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0145 LIBRARY								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	251,635	242,202	240,789	240,789	281,185	40,396	16.78%
5102	Fringe Benefits	160,004	169,644	165,534	165,534	196,050	30,517	18.44%
5102-p	Fringe Benefit - PERS relief	-	-	27,667	27,667	27,667	0	0.00%
5103	P/T Employees	88,847	90,250	105,118	105,118	80,063	(25,056)	-23.84%
5104	Fringe Benefits P/T	11,402	12,978	63,513	63,513	43,394	(20,119)	-31.68%
5105	Overtime	165	42	1,000	1,000	1,000	0	0.00%
5107	P/T Overtime	-	47	-	-	-	0	0.00%
	Total Salaries and Benefits	512,053	515,163	603,621	603,621	629,359	25,738	4.26%
<u>Maintenance and Operations</u>								
5201	Office Supplies	7,631	9,650	9,155	9,155	10,200	1,045	11.41%
5202	Operating Supplies	612	633	670	670	1,270	600	89.55%
5203	Fuel/Lube	30,545	37,248	37,772	37,772	18,886	(18,886)	-50.00%
5208	Equipment Maintenance	2,071	194	2,507	2,507	2,758	251	10.01%
5209	Building & Grounds Maintenance	-	3,621	500	500	500	0	0.00%
5210	Professional & Special Services	24,870	20,681	14,600	14,600	13,500	(1,100)	-7.53%
5214	Rents & Leases Expense	4,103	5,525	6,120	6,120	7,000	880	14.38%
5215	Communications	1,177	4,289	6,200	6,200	6,500	300	4.84%
5216	Postage/Freight	4,391	4,431	5,000	5,000	5,000	0	0.00%
5217	Electricity	32,258	28,227	30,000	30,000	30,000	0	0.00%
5218	Water	1,299	1,210	1,271	1,271	1,100	(171)	-13.45%
5219	Sewer	1,347	1,249	1,317	1,317	1,180	(137)	-10.40%
5221	Property Insurance	5,396	5,792	6,498	6,498	6,666	168	2.59%
5223	Liability Insurance	6,308	5,807	5,802	5,802	5,051	(751)	-12.94%
5227	Advertising	179	263	300	300	400	100	33.33%
5228	Books	21,063	24,221	33,000	33,000	43,000	10,000	30.30%
5229	Periodicals	8,909	8,477	8,994	8,994	8,994	0	0.00%
5230	Audio/Visual Materials	6,218	7,202	16,420	16,420	16,420	0	0.00%
5231	Tools/Equipment	12,723	2,441	3,000	3,000	6,600	3,600	120.00%
5235	Memberships/Dues	1,360	1,199	1,275	1,275	1,400	125	9.80%
5236	Transportation	3,853	2,106	5,500	5,500	5,500	0	0.00%
5237	Subsistence	1,284	160	1,218	1,218	1,218	0	0.00%
5238	Printing/Binding	-	202	500	500	500	0	0.00%
5242	Janitorial	-	7	75	75	75	0	0.00%
5244	Snow Removal	8,190	9,060	14,000	14,000	14,000	0	0.00%
5252	Credit Card Expense	31	37	31	31	31	0	0.00%
5254	Over/Short	1	(0)	-	-	-	0	0.00%
5603	Employee Training	1,021	1,970	3,335	3,335	5,100	1,765	52.92%
	Total Maintenance and Operations	186,838	185,901	215,060	215,060	212,849	(2,211)	-1.03%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	C/O Building	-	-	-	-	-	0	0.00%
5990	Transfer to Reserves	-	15,000	-	-	-	0	0.00%
	Total Capital Outlay, Transfers and Reserves	-	15,000	-	-	-	0	0.00%
<u>Debt Payment</u>								
5607	Debt Payment	39,835	41,643	43,361	41,478	41,478	0	0.00%
5608	Debt Payment Interest	59,989	58,181	56,463	58,346	58,346	0	0.00%
	Total Debt Payment	99,824	99,824	99,824	99,824	99,824	0	0.00%
	Total	798,715	815,888	918,505	918,505	942,032	23,527	2.56%

5101, 5102, 5103, 5104 - Council Action, FY 14 fund the children's librarian position from part-time to full-time. Staffing level, line items on personnel costs changed accordingly.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100							
0146 LIBRARY STATE GRANTS							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
	<u>Maintenance and Operations</u>						0 0.00%
5227	Advertising (Senior Grant)	-	-	-	-	-	0 0.00%
5228	Books	6,260	6,539	7,000	7,000	6,600	(400) -5.71%
5229	Periodicals	-	-	-	-	-	0 0.00%
5230	Audio/Visual Materials	-	-	-	-	-	0 0.00%
5236	Transportation	-	-	-	-	-	0 0.00%
5603	Employee Training (Senior Grant)	-	-	-	-	-	0 0.00%
	<u>Total Maintenance and Operations</u>	<u>6,260</u>	<u>6,539</u>	<u>7,000</u>	<u>7,000</u>	<u>6,600</u>	<u>(400) -5.71%</u>
	<u>Total</u>	<u>\$ 6,260</u>	<u>\$ 6,539</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 6,600</u>	<u>(400) -5.71%</u>

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND <u>100</u>
0114 <u>LEASED PROPERTY</u>

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies							
5203	Fuel/Lube	42,648	45,922	28,000	28,000	28,000	0	0.00%
5208	Equipment Maintenance	-		700	700	700	0	0.00%
5209	Building & Grounds Maintenance	1,383	3,377	3,375	3,375	3,000	(375)	-11.11%
5210	Professional & Special Services	6,132	3,681	1,875	1,875	2,000	125	6.67%
5215	Communications	462	464	700	700	700	0	0.00%
5217	Electricity	20,561	17,381	9,000	9,000	9,000	0	0.00%
5218	Water	1,494	1,131	1,000	1,000	1,000	0	0.00%
5219	Sewer	1,471	1,069	1,000	1,000	1,000	0	0.00%
5220	Refuse/Disposal	-		200	200	200	0	0.00%
5221	Property Insurance	1,758	1,890	1,934	1,934	2,139	205	10.61%
5223	Liability Insurance	626	331	1,244	1,244	-	(1,244)	-100.00%
5227	Advertising	-					0	0.00%
	<u>Total Maint. and Operations</u>	<u>76,535</u>	<u>75,245</u>	<u>49,028</u>	<u>49,028</u>	<u>47,739</u>	<u>(1,289)</u>	<u>-2.63%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers to Reserves	-				-	0	0.00%
	<u>Total C/O, Transfers and Reserves</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>0</u>	<u>0.00%</u>
Total		<u>76,535</u>	<u>75,245</u>	<u>49,028</u>	<u>49,028</u>	<u>47,739</u>	<u>(1,289)</u>	<u>-2.63%</u>

This budget reflects the costs associated with providing maintenance of the old school facilities obtained from the borough and other properties the city owns and leases out.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0140 CITY HALL COMPLEX								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Maintenance and Operations</u>								
5201	Office Supplies	8,328	6,827	8,000	8,000	8,000	0	0.00%
5202	Operating Supplies	4,301	4,801	4,300	4,300	4,300	0	0.00%
5203	Fuel/Lube	6,422	13,593	16,000	16,000	10,000	(6,000)	-37.50%
5208	Equipment Maintenance	905	563	1,500	1,500	1,000	(500)	-33.33%
5209	Building & Grounds Maintenance	2,664	2,434	2,600	2,600	2,600	0	0.00%
5210	Professional & Special Services	9,756	7,336	9,800	9,800	9,800	0	0.00%
5214	Rents & Leases Expense	33,775	29,622	38,000	38,000	30,000	(8,000)	-21.05%
5215	Communications	28,285	22,831	25,000	25,000	27,000	2,000	8.00%
5216	Postage/Freight	11,351	11,334	13,500	13,500	10,000	(3,500)	-25.93%
5217	Electricity	30,327	18,225	22,000	22,000	22,000	0	0.00%
5218	Water	1,166	1,052	2,000	2,000	1,500	(500)	-25.00%
5219	Sewer	1,201	1,074	2,500	2,500	1,500	(1,000)	-40.00%
5220	Refuse/Disposal	722	569	1,200	1,200	1,000	(200)	-16.67%
5221	Property Insurance	2,313	1,974	2,478	2,478	3,013	535	21.59%
5222	Auto Insurance	844	844	877	877	1,002	125	14.25%
5223	Liability Insurance	3,393	1,737	1,163	1,163	856	(307)	-26.40%
5224	Fidelity Bond	450	450	470	470	450	(20)	-4.26%
5227	Advertising	-	123	800	800	-	(800)	-100.00%
5231	Tools/Equipment	9,606	5,042	-	-	-	0	0.00%
5236	Transportation	-	58	-	-	-	0	0.00%
5243	Courier	-	-	-	-	-	0	0.00%
5244	Snow Removal	3,041	7,150	3,500	3,500	4,000	500	14.29%
5254	Cash Over/Short	8	-	-	-	-	0	0.00%
5295	Global Warming	-	-	-	-	-	0	0.00%
<u>Total Maintenance and Operations</u>		<u>158,856</u>	<u>137,641</u>	<u>155,688</u>	<u>155,688</u>	<u>138,021</u>	<u>(17,667)</u>	<u>-11.35%</u>
<u>Capital Outlay, Transfers and Reserves</u>							0	0.00%
5901	C/O Equipment	-	707	-	-	-	0	0.00%
5903	C/O Buildings	-	57,064	-	-	-	0	0.00%
5990	Transfer to Reserves	-	10,000	-	-	-	0	0.00%
<u>Total Capital Outlay, Transfers and Reserves</u>		<u>-</u>	<u>67,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>158,856</u>	<u>205,411</u>	<u>155,688</u>	<u>155,688</u>	<u>138,021</u>	<u>(17,667)</u>	<u>-11.35%</u>

This is the budget for a number of items which are not attributable to any specific department, but provide City wide support services. This budget includes expenditures for the maintenance and operation of City Hall, including telephones, postage, copy machines and website maintenance services. The General Fund is reimbursed for a portion of these expenditures from the Water, Sewer, and Port and Harbor enterprise funds.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100

0149 AIRPORT TERMINAL

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	35,203	28,109	30,911	30,911	28,034	(2,877)	-9.31%
5102	Fringe Benefits	24,944	23,929	21,691	21,691	18,771	(2,920)	-13.46%
5102-p	Fringe Benefit - PERS relief	-	-	3,552	3,552	3,552	0	0.00%
5103	P/T Employees	6,772	4,473	4,545	4,545	5,000	455	10.00%
5104	Fringe Benefits P/T	1,013	888	583	583	600	17	2.97%
5105	Overtime	2,770	3,566	2,050	2,050	4,000	1,950	95.12%
5107	P/T Overtime	1,390	2,943	-	-	1,500	1,500	0.00%
	Total Salaries and Benefits	72,092	63,907	63,332	63,332	61,457	(1,875)	-2.96%
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	7,469	1,704	3,500	3,500	3,000	(500)	-14.29%
5203	Fuel/Lube	29,439	41,652	40,000	40,000	22,000	(18,000)	-45.00%
5208	Equipment Maintenance	4,226	899	4,000	4,000	4,100	100	2.50%
5209	Building & Grounds Maintenance	6,201	12,189	11,000	11,000	11,500	500	4.55%
5210	Professional & Special Services	4,007	5,681	4,000	4,000	4,300	300	7.50%
5214	Rents & Leases Expense	19,383	19,540	19,383	19,383	19,500	117	0.60%
5215	Communications	1,550	1,494	1,500	1,500	1,550	50	3.33%
5217	Electricity	35,359	31,177	45,000	45,000	45,000	0	0.00%
5218	Water	15,289	12,019	12,500	12,500	17,000	4,500	36.00%
5219	Sewer	16,793	13,180	11,500	11,500	16,000	4,500	39.13%
5220	Refuse/Disposal	627	582	2,000	2,000	2,000	0	0.00%
5221	Property Insurance	1,818	2,011	2,313	2,313	2,465	152	6.56%
5223	Liability Insurance	1,743	1,523	1,513	1,513	1,283	(230)	-15.20%
5227	Advertising	-	931	-	-	-	0	0.00%
5231	Tools/Equipment	38	1,370	1,200	1,200	1,250	50	4.17%
	Total Maint. and Operations	143,943	145,952	159,409	159,409	150,948	(8,461)	-5.31%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	25,594			-	0	0.00%
5990-2	Transfer to Energy Fund (620)			10,572	10,572	10,572	(0)	0.00%
	Total C/O, Transfers and Reserves	-	25,594	10,572	10,572	10,572	(0)	0.00%
							0	0.00%
Total		216,035	235,453	233,313	233,313	222,977	(10,336)	-4.43%

Public Works is responsible for maintenance of the building and grounds of the Terminal area. The Parks Coordinator tracks the parking, collects parking fees and is responsible for outside clean-up, grounds up keep. The Building Maintenance Tech. is responsible for all mechanical maintenance aspects of the terminal and tarmac plowing/sanding, and ordering the janitorial supplies, soap and paper towels etc.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND	100							
0350	CITY CONTRIBUTIONS							

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Maintenance and Operations</u>								
5801	Museum	66,500	78,439	66,500	66,500	66,500	0	0.00%
5804		-		-	-	-	0	0.00%
5813	North Pacific Fisheries	-		-	-	-	0	0.00%
5814	Homer Hockey/Foundation	-	10,567	-	-	-	0	0.00%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0	0.00%
	Total Maint. & Operations	<u>85,500</u>	<u>108,006</u>	<u>85,500</u>	<u>85,500</u>	<u>85,500</u>	<u>0</u>	<u>0.00%</u>
Total		<u>85,500</u>	<u>108,006</u>	<u>85,500</u>	<u>85,500</u>	<u>85,500</u>	<u>0</u>	<u>0.00%</u>

This budget includes contributions to Non-Profit organizations. Each year the City receives requests from many non-profit organizations. The City Council has an account with the Homer Foundation to administer gifts to the Non-Profits.

**City of Homer
2014 Operating Budget**



FIRE ADMINISTRATION (100-0150)

Fire Administration funds those essential fire department functions not directly attributable to either Fire Services or Emergency Medical Services and that provide substantial benefit to the entire department including paid staff, members and facilities.

FY 2014 OBJECTIVES:

- Continue to provide necessary recruit training to new volunteers.
- Provide adequate volunteer incentives and staff support to retain trained members.

FY 2013 Accomplishments:

- Maintained emergency service programs through continued recruitment and retention of members.
- Provide adequate volunteer incentives and staff support to retain trained members.

FIRE SERVICES (100-0151)

The Fire Services budget covers the costs associated with providing fire suppression activities (including structures, wildlands, marine, and aircraft) and technical rescue (including: Vehicle Disentanglement, Ice Rescue, and Confined Space Rescue) and the training for each of these activities.

FY 2014 OBJECTIVES:

- Continue recruiting and training additional firefighters.
- Provide training opportunities to staff and volunteers to enhance their ability to provide services to the community.

FY 2013 Accomplishments:

- Conducted Firefighter I Course and Hazmat Operations for responders
- Collaborated with KESA to provide School Bus Extrication training to responders.

City of Homer
2014 Operating Budget

Emergency Medical Services (100-0152)

To provide for the emergency medical needs of the community through the provision of basic and advanced life support in the pre-hospital setting and for the safe and efficient transportation of the sick and injured to South Peninsula Hospital.

FY 2014 OBJECTIVES:

- Provide training opportunities to EMS members to enhance patient care practices and procedures.
- Provide EMT-2 Course to eligible members.

FY 2013 Accomplishments:

- Conducted an EMT-1 Recruit Class for new members.
- Provided continuing medical education courses to providers.

**CITY OF HOMER
2014 OPERATING BUDGET**

**FIRE: CONSOLIDATED (Fire Administration, Fire services, & Emergency Medical Services)
COST CENTERS - 0150, 0151, 0152**

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	368,220	377,192	365,338	365,338	384,516	19,179	5.25%
5102	Fringe Benefits	284,321	305,927	234,031	234,031	231,633	(2,398)	-1.02%
5102-p	Fringe Benefit - PERS relief	-	-	41,977	41,977	41,977	0	0.00%
5103	P/T Employees	-	-	-	-	45,963	45,963	0.00%
5104	Fringe Benefits P/T	-	-	-	-	7,998	7,998	0.00%
5105	Overtime	14,439	18,882	34,038	34,038	34,901	863	2.54%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
	Total Salaries and Benefits	666,979	702,001	675,384	675,384	746,988	71,604	10.60%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,790	2,056	3,500	3,500	3,500	0	0.00%
5202	Operating Supplies	22,130	26,078	31,500	31,500	32,000	500	1.59%
5203	Fuel/Lube	8,590	7,552	12,000	12,000	10,000	(2,000)	-16.67%
5206	Food/Staples	4,945	4,522	5,000	5,000	5,000	0	0.00%
5207	Vehicle/Boat Maintenance	438	4,202	5,000	5,000	5,000	0	0.00%
5208	Equipment Maintenance	3,163	2,349	4,000	4,000	7,500	3,500	87.50%
5209	Building & Grounds Maint.	2,972	4,077	5,000	5,000	5,000	0	0.00%
5210	Professional & Special Services	25,788	35,776	42,500	42,500	43,000	500	1.18%
5214	Rent & Leases	4,750	10,580	6,000	6,000	7,000	1,000	16.67%
5215	Communications	9,045	11,391	10,000	10,000	12,000	2,000	20.00%
5216	Postage/Freight	831	1,514	1,200	1,200	1,500	300	25.00%
5217	Electricity	18,891	19,218	22,000	22,000	21,000	(1,000)	-4.55%
5218	Water	1,930	1,736	2,000	2,000	2,000	0	0.00%
5219	Sewer	2,048	1,833	2,000	2,000	2,000	0	0.00%
5220	Refuse/Disposal	792	1,060	2,000	2,000	1,750	(250)	-12.50%
5221	Property Insurance	1,400	1,550	1,786	1,786	1,834	48	2.71%
5222	Auto Insurance	16,690	16,688	17,356	17,356	16,353	(1,003)	-5.78%
5223	Liability Insurance	7,312	6,786	7,015	7,015	5,535	(1,480)	-21.10%
5227	Advertising	378	426	1,000	1,000	1,000	0	0.00%
5231	Tools/Equipment	29,221	6,733	21,000	21,000	20,000	(1,000)	-4.76%
5235	Memberships/Dues	1,802	1,941	3,200	3,200	2,650	(550)	-17.19%
5236	Transportation	86	997	3,500	3,500	3,500	0	0.00%
5237	Subsistence	475	245	4,000	4,000	3,500	(500)	-12.50%
5252	Credit Card Expense	45	39	25	25	45	20	80.00%
5280	Volunteer Incentive Program	18,860	31,488	35,000	35,000	35,000	0	0.00%
5601	Uniforms	1,311	492	4,500	4,500	4,500	0	0.00%
5602	Safety Equipment	8,244	22,940	30,000	30,000	25,000	(5,000)	-16.67%
5603	Employee Training	28,643	27,534	32,000	32,000	30,000	(2,000)	-6.25%
5604	Public Education	1,807	1,972	2,000	2,000	2,000	0	0.00%
5621	Unidentified Credit Card Amounts	-	-	-	-	-	0	0.00%
	Total Maintenance and Operations	225,376	253,775	316,082	316,082	309,167	(6,915)	-2.19%
5990	Transfers to Reserves	-	45,000	15,000	15,000	-	(15,000)	-100.00%
	Total Capital Outlay, Transfers and R	-	45,000	15,000	15,000	-	(15,000)	-100.00%
<u>Debt Payment</u>								
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	-	-	-	-	-	0	0.00%
	Total Debt Payment	-	-	-	-	-	0	0.00%
	Total	892,356	1,000,776	1,006,465	1,006,465	1,056,155	49,690	4.94%

Notes:
Two Part-time EMT positions are added per Council Amendment in FY 14 Budget

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100							
150 FIRE ADMINISTRATION							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
<u>Salaries and Benefits</u>							
5101	Regular Employees	130,965	131,017	131,226	131,226	134,119	2,892 2.20%
5102	Fringe Benefits	109,915	129,081	77,353	77,353	78,201	848 1.10%
5102-p	Fringe Benefit - PERS relief	-	-	15,078	15,078	15,078	0 0.00%
5105	Overtime	5,516	9,673	3,404	3,404	13,041	9,637 283.12%
<u>Total Salaries and Benefits</u>		<u>246,396</u>	<u>269,771</u>	<u>227,061</u>	<u>227,061</u>	<u>240,438</u>	<u>13,377 5.89%</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	2,790	2,056	3,500	3,500	3,500	0 0.00%
5202	Operating Supplies	3,320	1,938	6,000	6,000	6,000	0 0.00%
5203	Fuel/Lube	8,590	7,552	12,000	12,000	10,000	(2,000) -16.67%
5206	Food/Staples	4,945	4,522	5,000	5,000	5,000	0 0.00%
5207	Vehicle/Boat Maintenance	438	4,202	5,000	5,000	5,000	0 0.00%
5208	Equipment Maintenance	3,163	2,349	4,000	4,000	7,500	3,500 87.50%
5209	Building & Ground Maintenance	2,972	4,077	5,000	5,000	5,000	0 0.00%
5210	Professional & Special Services	5,087	9,776	7,500	7,500	10,000	2,500 33.33%
5214	Rents & Leases Expense	4,750	10,580	6,000	6,000	7,000	1,000 16.67%
5215	Communications	9,045	11,391	10,000	10,000	12,000	2,000 20.00%
5216	Postage/Freight	831	1,514	1,200	1,200	1,500	300 25.00%
5217	Electricity	18,891	19,218	22,000	22,000	21,000	(1,000) -4.55%
5218	Water	1,930	1,736	2,000	2,000	2,000	0 0.00%
5219	Sewer	2,048	1,833	2,000	2,000	2,000	0 0.00%
5220	Refuse/Disposal	792	1,060	2,000	2,000	1,750	(250) -12.50%
5221	Property Insurance	1,400	1,550	1,786	1,786	1,834	48 2.71%
5222	Auto Insurance	16,690	16,688	17,356	17,356	16,353	(1,003) -5.78%
5223	Liability Insurance	7,312	6,786	7,015	7,015	5,535	(1,480) -21.10%
5227	Advertising	378	426	1,000	1,000	1,000	0 0.00%
5231	Tools/Equipment	7,361	936	8,000	8,000	8,000	0 0.00%
5235	Memberships/Dues	778	853	1,500	1,500	1,250	(250) -16.67%
5236	Transportation	86	997	1,000	1,000	1,000	0 0.00%
5237	Subsistence	475	245	1,500	1,500	1,000	(500) -33.33%
5252	Credit Card Expense	45	39	25	25	45	20 80.00%
5280	Volunteer Incentive Program	18,860	31,488	35,000	35,000	35,000	0 0.00%
5601	Uniform/Clothing Allowance	722	-	1,500	1,500	1,500	0 0.00%
5602	Safety Equipment	-	-	-	-	-	0 0.00%
5603	Employee Training	4,171	3,715	2,000	2,000	2,500	500 25.00%
5621	Unidentified Credit Card Amt	-	-	-	-	-	0 0.00%
<u>Total Maint. and Operations</u>		<u>127,869</u>	<u>147,526</u>	<u>170,882</u>	<u>170,882</u>	<u>174,267</u>	<u>3,385 1.98%</u>
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	-	45,000	15,000	15,000	-	(15,000) -100.00%
<u>Total Capital Outlay, Transfers</u>		<u>-</u>	<u>45,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000) -100.00%</u>
<u>Total</u>		<u>374,265</u>	<u>462,297</u>	<u>412,943</u>	<u>412,943</u>	<u>414,705</u>	<u>1,763 0.43%</u>

Notes:
5208 increased to fund 5 year hydrostatic testing of breathing air bottles (64 bottles).

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100

151 FIRE SERVICES

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	118,627	123,168	117,306	117,306	125,199	7,893	6.73%
5102	Fringe Benefits	71,292	72,538	78,429	78,429	76,716	(1,713)	-2.18%
5102-p	Fringe Benefits - PERS	-	-	13,478	13,478	13,478	0	0.00%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0	0.00%
5105	Overtime	4,461	4,605	15,317	15,317	10,930	(4,387)	-28.64%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>194,381</u>	<u>200,310</u>	<u>224,530</u>	<u>224,530</u>	<u>226,323</u>	<u>1,793</u>	<u>0.80%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	-	-	-
5202	Operating Supplies	6,341	10,514	9,500	9,500	10,000	500	5.26%
5210	Professional & Special Services	11,449	20,238	25,000	25,000	25,000	0	0.00%
5231	Tools/Equipment	15,622	4,645	8,000	8,000	8,000	0	0.00%
5235	Memberships/Dues	999	1,063	1,500	1,500	1,250	(250)	-16.67%
5236	Transportation	-	-	2,500	2,500	2,500	0	0.00%
5237	Subsistence	-	-	2,500	2,500	2,500	0	0.00%
5601	Uniform/Clothing Allowance	401	492	1,500	1,500	1,500	0	0.00%
5602	Safety Equipment	5,084	15,978	20,000	20,000	17,500	(2,500)	-12.50%
5603	Employee Training	9,429	8,357	15,000	15,000	12,500	(2,500)	-16.67%
5604	Public Training	1,807	1,771	1,500	1,500	1,500	0	0.00%
<u>Total Maint. and Operations</u>		<u>51,132</u>	<u>63,057</u>	<u>87,000</u>	<u>87,000</u>	<u>82,250</u>	<u>(4,750)</u>	<u>-5.46%</u>
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	-	-	-	-	-	0	0.00%
<u>Total Debt Payment</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>245,513</u>	<u>263,368</u>	<u>311,530</u>	<u>311,530</u>	<u>308,573</u>	<u>(2,957)</u>	<u>-0.95%</u>

Notes:

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
152 EMERGENCY MEDICAL SERVICES								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	118,627	123,007	116,806	116,806	125,199	8,393	7.19%
5102	Fringe Benefits	103,114	104,308	78,249	78,249	76,716	(1,533)	-1.96%
5102-p	Fringe Benefits - PERS Relief	-	-	13,421	13,421	13,421	0	0.00%
5103	P/T Employees	-	-	-	-	45,963	45,963	0.00%
5104	Fringe Benefits P/T	-	-	-	-	7,998	7,998	0.00%
5105	Overtime	4,461	4,604	15,317	15,317	10,930	(4,387)	-28.64%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>226,203</u>	<u>231,920</u>	<u>223,793</u>	<u>223,793</u>	<u>280,227</u>	<u>56,434</u>	<u>25.22%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	12,469	13,626	16,000	16,000	16,000	0	0.00%
5210	Professional & Special Services	9,252	5,763	10,000	10,000	8,000	(2,000)	-20.00%
5231	Tools/Equipment	6,238	1,153	5,000	5,000	4,000	(1,000)	-20.00%
5235	Memberships/Dues	25	25	200	200	150	(50)	-25.00%
5601	Uniform/Clothing Allowance	188		1,500	1,500	1,500	0	0.00%
5602	Safety Equipment	3,160	6,962	10,000	10,000	7,500	(2,500)	-25.00%
5603	Employee Training	15,044	15,463	15,000	15,000	15,000	0	0.00%
5604	Public Education	-	201	500	500	500	0	0.00%
	<u>Total Maint. and Operations</u>	<u>46,376</u>	<u>43,192</u>	<u>58,200</u>	<u>58,200</u>	<u>52,650</u>	<u>(5,550)</u>	<u>-9.54%</u>
	<u>Total</u>	<u>272,578</u>	<u>275,112</u>	<u>281,993</u>	<u>281,993</u>	<u>332,877</u>	<u>50,884</u>	<u>18.04%</u>

Notes:

Council Action: to fund the two Part-time EMT positions requested

**City of Homer
2014 Operating Budget**



POLICE ADMINISTRATION (100-0160)

The function of the Department of Public Safety is to preserve order, enforce laws and ordinances in the city, preserve the peace, render medical aid to victims and help prevent and extinguish fires. The Department of Public Safety is divided into the police department and fire department. The Chief of Police and Fire Chief directs and supervises the activities of these departments.

The police department consists of administration, patrol, investigations, jail, and dispatch services. The police department has a staff of 12 certified officers. The police officers are responsible for patrol, investigations, traffic enforcement and general duty police work within the City of Homer.

POLICE DISPATCH (100-0161)

The police department dispatch personnel are responsible for dispatching police, fire and EMS calls for both routine and emergency calls for citizens that reside in the Homer city limits, as well as some of the outlying areas. The unit staffs 8 full time public safety dispatchers (including the newly funded position for FY 2014). The dispatch personnel are additionally responsible for all clerical duties associated with the police department and are required to act as jail guards monitoring prisoners in the Homer Jail.

POLICE INVESTIGATION (100-0162)

Responds to all major crime scenes; Responsible for the investigation, apprehension and prosecution of individuals involved in felony and serious misdemeanor crimes; Conducts investigation training for all department personnel; Maintains a high level of expertise in investigations by attending training, practicing skills and keeping abreast of technological developments related to the field.

City of Homer
2014 Operating Budget

POLICE PATROL (100-0163)

Police officers patrol the City of Homer to preserve the peace, prevent criminal operations and enforce state and local laws. Officers respond to assignments and complaints often involving substance abuse, domestic disputes, fires, automobile accidents, misdemeanor and felony crimes. Officers investigate complaints from the public and take appropriate enforcement action or refer to other agencies as required. Officers prepare evidence to substantiate criminal complaints, prepare and submit detailed written reports, serve criminal processes, including warrants, and testify in court as required.

JAIL (100-0164)

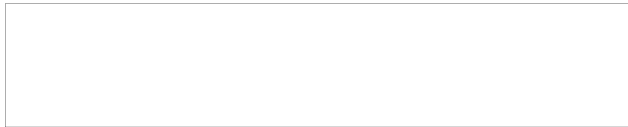
The Homer Jail, operated by the police department, is a city owned facility contracted with the State of Alaska to house prisoners arrested by the Homer Police, the Alaska State Troopers and other allied agencies. This facility consists of four cells with two bunks in three of these cells and one bunk in the fourth cell. The prisoners held in this facility may serve up to ten days of their sentence. The Homer Jail is staffed by four full time community jail officers and two part time community jail officers who are responsible for the health and welfare of the prisoners as well as record keeping and court proceedings associated with these prisoners.

ANIMAL CONTROL (100-0165)

The Homer Animal Shelter is administered by the Homer Police Department. The shelter is staffed and maintained by a private contractor, Coastal Animal Care. They are responsible for the care and welfare of animals.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
POLICE: CONSOLIDATED (Police Administration, Dispatch, Investigation, Patrol, Jail, & Animal Control)								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	1,308,955	1,295,849	1,470,960	1,470,960	1,499,073	28,114	1.91%
5102	Fringe Benefits	905,202	984,977	941,444	941,444	905,194	(36,250)	-3.85%
5102-p	Fringe Benefit - PERS relief			169,013	169,013	169,013	0	0.00%
5103	P/T Employees	89,630	90,129	33,217	33,217	34,537	1,321	3.98%
5104	Fringe Benefits P/T	14,164	10,735	5,669	5,669	3,961	(1,707)	-30.12%
5105	Overtime	141,145	230,199	143,557	143,557	159,500	15,943	11.11%
5106	Leave Cash Out	0	0	0	0	0	0	0.00%
5107	Part Time OT	5,877	11,568	7,295	7,295	7,000	(295)	-4.04%
	Total Salaries and Benefits	2,464,972	2,623,457	2,771,152	2,771,152	2,778,279	7,126	0.26%
<u>Maintenance and Operations</u>								
5201	Office Supplies	5,111	7,172	11,000	11,000	11,000	0	0.00%
5202	Operating Supplies	22,124	17,834	21,350	21,350	21,350	0	0.00%
5203	Fuel/Lube	66,076	71,529	73,200	73,200	55,200	(18,000)	-24.59%
5205	Ammunition	9,664	13,762	12,000	12,000	15,000	3,000	25.00%
5206	Food/Staples	26,745	23,823	20,500	20,500	22,000	1,500	7.32%
5207	Vehicle/Boat Maintenance	3,473	2,731	3,500	3,500	4,500	1,000	28.57%
5208	Equipment Maintenance	7,455	2,484	13,200	13,200	9,500	(3,700)	-28.03%
5209	Building & Grounds Maint.	9,962	11,832	13,500	13,500	13,500	0	0.00%
5210	Professional & Special Services	148,855	150,854	150,050	150,050	164,240	14,190	9.46%
5626	JAIL LAUNDRY	0	0	5,500	5,500	5,500	0	0.00%
5214	Rents & Leases	6,894	12,850	10,800	10,800	13,000	2,200	20.37%
5215	Communications	44,466	35,701	37,200	37,200	37,200	0	0.00%
5216	Postage/Frt	2,396	3,372	3,900	3,900	3,900	0	0.00%
5217	Electricity	33,316	34,013	37,257	37,257	36,257	(1,000)	-2.68%
5218	Water	3,646	3,370	4,733	4,733	4,733	0	0.00%
5219	Sewer	3,857	3,186	5,897	5,897	5,897	0	0.00%
5220	Refuse/Disposal	1,179	1,179	2,800	2,800	2,000	(800)	-28.57%
5221	Property Insurance	1,743	1,903	2,168	2,168	2,225	57	2.62%
5222	Auto Insurance	13,130	13,430	14,094	14,094	17,355	3,261	23.14%
5223	Liability Insurance	123,332	117,996	112,517	112,517	116,473	3,956	3.52%
5227	Advertising	1,772	2,521	2,500	2,500	3,000	500	20.00%
5231	Tools/Equipment	17,472	26,860	28,500	28,500	28,500	0	0.00%
5235	Memberships/Dues	868	595	1,250	1,250	1,250	0	0.00%
5236	Transportation	2,099	1,212	3,900	3,900	3,900	0	0.00%
5237	Subsistence	742	559	1,800	1,800	1,800	0	0.00%
5242	Janitorial	0	0	600	600	600	0	0.00%
5244	Snow Removal	3,132	3,202	5,000	5,000	5,000	0	0.00%
5252	Credit Card	46	36	50	50	50	0	0.00%
5254	Over/Short	24	0	50	50	50	0	0.00%
5601	Clothing/Uniforms	20,730	21,496	24,500	24,500	25,000	500	2.04%
5603	Employee Training	30,041	36,767	38,000	38,000	39,000	1,000	2.63%
5630	Haven House	12,350	12,350	12,350	12,350	12,350	0	0.00%
5625	Impound Costs	1,980	800	2,500	2,500	2,500	0	0.00%
	Total Maintenance and Operations	624,680	635,420	676,166	676,166	683,830	7,664	1.13%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	C/O Building & Improvements	0	0	0	0	0	0	0.00%
5990	Transfers	0	45,142	15,000	15,000	0	(15,000)	-100.00%
5990-2	Transfer to Debt Service	60,136	52,754	0	0	0	0	0.00%
	Total C/O & Transfers	60,136	97,896	15,000	15,000	0	(15,000)	-100.00%
							0	0.00%
	Total	3,149,788	3,356,774	3,462,319	3,462,319	3,462,109	(210)	-0.01%



**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0160 POLICE ADMINISTRATION								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	92,813	92,952	93,446	93,446	94,703	1,257	1.35%
5102	Fringe Benefits	151,670	212,577	31,163	31,163	30,207	(956)	-3.07%
5102-p	Fringe Benefit - PERS relief	0	0	169,013	169,013	169,013	0	0.00%
5103	P/T Employees	9,853	4,308	12,944	12,944	12,944	0	0.00%
5104	Fringe Benefits P/T	1,055	451	797	797	1,485	687	86.20%
5105	Overtime	484	1,460	1,122	1,122	1,500	378	33.68%
	Total Salaries and Benefits	255,874	311,748	308,486	308,486	309,852	1,366	0.44%
<u>Maintenance and Operations</u>								
5201	Office Supplies	410	650	1,000	1,000	1,000	0	0.00%
5202	Operating Supplies	3,684	3,276	8,250	8,250	8,250	0	0.00%
5203	Fuel/Lube	45,319	46,200	50,000	50,000	40,000	(10,000)	-20.00%
5205	Ammunition	9,664	13,762	12,000	12,000	15,000	3,000	25.00%
5206	Food/Staples	2,586	1,885	1,500	1,500	1,500	0	0.00%
5207	Vehicle/Boat Maintenance	2,903	2,212	3,000	3,000	4,000	1,000	33.33%
5208	Equipment Maintenance	7,365	2,445	12,200	12,200	8,500	(3,700)	-30.33%
5209	Building & Grounds Maintenance	4,034	5,278	5,000	5,000	5,000	0	0.00%
5210	Professional & Special Services	5,282	5,081	9,000	9,000	17,000	8,000	88.89%
5214	Rents & Leases Expense	544	6,082	3,800	3,800	6,000	2,200	57.89%
5215	Communications	44,215	35,461	36,000	36,000	36,000	0	0.00%
5216	Postage/Freight	6		400	400	400	0	0.00%
5217	Electricity	18,604	19,154	21,000	21,000	20,000	(1,000)	-4.76%
5218	Water	2,006	1,569	2,500	2,500	2,500	0	0.00%
5219	Sewer	2,150	1,492	3,000	3,000	3,000	0	0.00%
5220	Refuse/Disposal	894	894	2,300	2,300	1,500	(800)	-34.78%
5221	Property Insurance	1,073	1,185	1,363	1,363	1,398	35	2.56%
5222	Auto Insurance	13,130	13,430	14,094	14,094	17,355	3,261	23.14%
5223	Liability Insurance	40,119	38,392	37,930	37,930	35,666	(2,264)	-5.97%
5227	Advertising	1,772	2,521	2,500	2,500	3,000	500	20.00%
5231	Tools/Equipment	10,742	11,193	11,000	11,000	11,000	0	0.00%
5233	Computers and Related Items			0	0		0	0.00%
5235	Memberships/Dues	868	490	1,000	1,000	1,000	0	0.00%
5236	Transportation	1,565	1,212	2,000	2,000	2,000	0	0.00%
5237	Subsistence	639	264	1,000	1,000	1,000	0	0.00%
5242	Janitorial	0		600	600	600	0	0.00%
5244	Snow Removal	3,132	3,202	2,500	2,500	2,500	0	0.00%
5252	Credit Card Expense	46	36	50	50	50	0	0.00%
5254	Over/Short	24	0	50	50	50	0	0.00%
5601	Uniform/Clothing Allowance	6,987	8,467	7,500	7,500	8,000	500	6.67%
5603	Employee Training	24,136	25,523	25,000	25,000	25,000	0	0.00%
5625	Impound Costs	1,980	800	2,500	2,500	2,500	0	0.00%
5630	Haven House	12,350	12,350	12,350	12,350	12,350	0	0.00%
5901	C/O Equipment						0	0.00%
	Total Maintenance and Operations	268,226	264,508	292,387	292,387	293,119	732	0.25%
<u>Capital Outlay, Transfers & Reserves</u>								
5990	Transfers to Reserves	-	45,142	15,000	15,000	-	(15,000)	-100.00%
	Total C/O, Transfers & Reserves	-	45,142	15,000	15,000	-	(15,000)	-100.00%
							0	0.00%
	Total	524,101	621,397	615,873	615,873	602,971	(12,902)	-2.09%

5210 - The increase in this line item is due to increased costs in our record management system and software licensing for a conversion to the Alaska reco

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0161 POLICE DISPATCH								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	268,261	241,640	296,956	296,956	349,087	52,130	17.55%
5102	Fringe Benefits	180,371	186,756	211,071	211,071	234,413	23,342	11.06%
5103	P/T Employees	0	0			0	0	0.00%
5104	Fringe Benefits P/T	0	0			0	0	0.00%
5105	Overtime	22,932	82,376	34,803	34,803	35,000	197	0.57%
5106	Leave Cash Out						0	0.00%
5107	P/T Overtime	0			0	0	0	0.00%
	Total Salaries and Benefits	471,563	510,771	542,830	542,830	618,500	75,670	13.94%
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,700	4,881	8,000	8,000	8,000	0	0.00%
5202	Operating Supplies	1,363	3,196	3,100	3,100	3,100	0	0.00%
5208	Equipment Maintenance	90	39	0	0		0	0.00%
5210	Professional & Special Services	1,453	344	750	750	750	0	0.00%
5214	Rents & Leases Expense	6,350	6,768	7,000	7,000	7,000	0	0.00%
5216	Postage/Freight	2,391	2,800	3,000	3,000	3,000	0	0.00%
5231	Tools/Equipment	440	8,654	4,000	4,000	4,000	0	0.00%
5235	Memberships/Dues	0	105	250	250	250	0	0.00%
5236	Transportation	0					0	0.00%
5601	Uniform/Clothing Allowance	2,839	2,242	4,500	4,500	4,500	0	0.00%
5603	Employee Training	6,323	7,713	10,000	10,000	11,000	1,000	10.00%
	Total Maintenance and Operations	24,949	36,741	40,600	40,600	41,600	1,000	2.46%
	Total	496,512	547,512	583,430	583,430	660,100	76,670	13.14%

The unit staffs **8 full time public safety dispatchers** (including the newly funded position). The dispatch personnel are additionally responsible for all clerical duties associated with the police department and are required to act as jail guards monitoring prisoners in the Homer Jail.
5101 - 5105 - Due to 2010 Budget Cuts, One Dispatch Position has not been funded since 2011. The Council Action to fund the position for FY 2014.

**CITY OF HOMER
2014 OPERATING BUDGET**

**FUND 100
0162 POLICE INVESTIGATION**

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	129,359	133,460	138,575	138,575	144,704	6,129	4.42%
5102	Fringe Benefits	73,817	76,201	83,650	83,650	79,328	(4,322)	-5.17%
5105	Overtime	13,765	18,536	15,086	15,086	20,000	4,914	32.57%
<u>Total Salaries and Benefits</u>		<u>216,941</u>	<u>228,196</u>	<u>237,312</u>	<u>237,312</u>	<u>244,032</u>	<u>6,720</u>	<u>2.83%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	7,775	7,736	6,500	6,500	6,500	0	0.00%
5210	Professional & Special Services	9,713	9,761	13,000	13,000	13,000	0	0.00%
5215	Communications	0		0	0		0	0.00%
5231	Tools/Equipment	4,797	4,506	5,500	5,500	5,500	0	0.00%
5236	Transportation	524		1,000	1,000	1,000	0	0.00%
5237	Subsistence	103	295	300	300	300	0	0.00%
<u>Total Maintenance and Operations</u>		<u>22,913</u>	<u>22,298</u>	<u>26,300</u>	<u>26,300</u>	<u>26,300</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>239,854</u>	<u>250,494</u>	<u>263,612</u>	<u>263,612</u>	<u>270,332</u>	<u>6,720</u>	<u>2.55%</u>

Responds to all major crime scenes; Responsible for the investigation, apprehension and prosecution of individuals involved in felony and serious misdemeanor crimes; Conducts investigation training for all department personnel; Maintains a high level of expertise in investigations by attending training, practicing skills and keeping abreast of technological developments related to the field.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0163 POLICE PATROL								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	602,796	602,295	649,055	649,055	608,005	(41,050)	-6.32%
5102	Fringe Benefits	357,049	361,499	404,740	404,740	363,140	(41,600)	-10.28%
5103	P/T Employees	0		0	0	0	0	0.00%
5104	Fringe Benefits P/T	0		0	0	0	0	0.00%
5105	Overtime	61,560	82,112	60,478	60,478	70,000	9,522	15.74%
5107	P/T Overtime	0		0	0		0	0.00%
<u>Total Salaries and Benefits</u>		<u>1,021,405</u>	<u>1,045,906</u>	<u>1,114,273</u>	<u>1,114,273</u>	<u>1,041,145</u>	<u>(73,128)</u>	<u>-6.56%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	4,051	342	0	0		0	0.00%
5210	Professional & Special Services		794	0	0		0	0.00%
5601	Uniform/Clothing Allowance	4,960	7,181	7,000	7,000	7,000	0	0.00%
5602	Safety Equipment			0	0		0	0.00%
5603	Employee Training	0	556				0	0.00%
<u>Total Maintenance and Operations</u>		<u>9,011</u>	<u>8,873</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>1,030,416</u>	<u>1,054,779</u>	<u>1,121,273</u>	<u>1,121,273</u>	<u>1,048,145</u>	<u>(73,128)</u>	<u>-6.52%</u>

Police officers patrol the City of Homer to preserve the peace, prevent criminal operations and enforce state and local laws. Officers respond to assignments and complaints often involving substance abuse, domestic disputes, fires, automobile accidents, misdemeanor and felony crimes. Officers investigate complaints from the public and take appropriate enforcement action or refer to other agencies as required. Officers prepare evidence to substantiate criminal complaints, prepare and submit detailed written reports, serve criminal processes, including warrants, and testify in court as required.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100									
0164 JAIL									
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
<u>Salaries and Benefits</u>									
5101	Regular Employees	215,726	225,503	292,927	292,927	302,574	9,647	3.29%	
5102	Fringe Benefits	142,295	147,945	210,819	210,819	198,106	(12,713)	-6.03%	
5103	P/T Employees	79,777	85,821	20,273	20,273	21,593	1,321	6.51%	
5104	Fringe Benefits P/T	13,109	10,284	4,871	4,871	2,477	(2,394)	-49.16%	
5105	Overtime	42,405	45,715	32,067	32,067	33,000	933	2.91%	
5107	P/T Overtime	5,877	11,568	7,295	7,295	7,000	(295)	-4.04%	
<u>Total Salaries and Benefits</u>		<u>499,189</u>	<u>526,836</u>	<u>568,252</u>	<u>568,252</u>	<u>564,751</u>	<u>(3,502)</u>	<u>-0.62%</u>	
<u>Maintenance and Operations</u>									
5201	Office Supplies	1,001	1,641	2,000	2,000	2,000	0	0.00%	
5202	Operating Supplies	5,251	3,220	3,500	3,500	3,500	0	0.00%	
5203	Fuel/Lube	97	1,338	1,200	1,200	2,000	800	66.67%	
5206	Food/Staples	24,159	21,631	18,500	18,500	20,000	1,500	8.11%	
5207	Vehicle Maintenance	570	518	500	500	500	0	0.00%	
5209	Building & Grounds Maintenance	3,478	6,543	5,500	5,500	5,500	0	0.00%	
5210	Professional & Special Services	7,823	10,352	3,500	3,500	3,500	0	0.00%	
5626	JAIL LAUNDRY			5,500	5,500	5,500	0	0.00%	
5216	Postage/Freight	0	573	500	500	500	0	0.00%	
5217	Electricity	9,255	9,341	11,000	11,000	11,000	0	0.00%	
5218	Water	501	565	600	600	600	0	0.00%	
5219	Sewer	537	416	800	800	800	0	0.00%	
5223	Liability Insurance	81,523	78,056	73,066	73,066	79,895	6,829	9.35%	
5231	Tools/Equipment	1,492	2,507	8,000	8,000	8,000	0	0.00%	
5236	Transportation	10		900	900	900	0	0.00%	
5237	Subsistence	0		500	500	500	0	0.00%	
5601	Uniform/Clothing Allowance	5,943	3,606	5,500	5,500	5,500	0	0.00%	
5603	Employee Training	(419)	2,975	3,000	3,000	3,000	0	0.00%	
<u>Total Maintenance and Operations</u>		<u>141,222</u>	<u>143,283</u>	<u>144,066</u>	<u>144,066</u>	<u>153,195</u>	<u>9,129</u>	<u>6.34%</u>	
<u>Capital Outlay, Transfers and Reserves</u>									
5903	C/O Building & Improvements	0			0	0	0	0.00%	
5990	Transfers to Reserves	0			0	0	0	0.00%	
<u>Total Capital Outlay, Transfers & Reserves</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
<u>Total</u>		<u>640,412</u>	<u>670,119</u>	<u>712,318</u>	<u>712,318</u>	<u>717,946</u>	<u>5,627</u>	<u>0.79%</u>	

The Homer Jail, operated by the police department, is a city owned facility contracted with the State of Alaska to house prisoners arrested by the Homer Police, the Alaska State Troopers and other allied agencies. This facility consists of four cells with two bunks in three of these cells and one bunk in the fourth cell. The prisoners held in this facility may serve up to ten days of their sentence. The Homer Jail is staffed by two full time community jail officers and four part time community jail officers who are responsible for the health and welfare of the prisoners as well as record keeping and court proceedings associated with these prisoners.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0165 ANIMAL CONTROL								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Total Salaries and Benefits</u>		<u>0</u>				<u>0</u>	<u>0</u>	
<u>Maintenance and Operations</u>								
5202	Operating Supplies	0	65	0	0	0	0.00%	
5203	Fuel/Lube	20,661	23,990	22,000	22,000	13,200	(8,800) -40.00%	
5206	Food/Staples	0	308	500	500	500	0 0.00%	
5208	Equipment Maintenance	0		1,000	1,000	1,000	0 0.00%	
5209	Building & Grounds Maintenance	2,450	12	3,000	3,000	3,000	0 0.00%	
5210	Professional & Special Services	124,583	124,522	123,800	123,800	129,990	6,190 5.00%	
5215	Communications	252	240	1,200	1,200	1,200	0 0.00%	
5217	Electricity	5,457	5,517	5,257	5,257	5,257	0 0.00%	
5218	Water	1,139	1,236	1,633	1,633	1,633	0 0.00%	
5219	Sewer	1,170	1,278	2,097	2,097	2,097	0 0.00%	
5220	Refuse/Disposal	285	285	500	500	500	0 0.00%	
5221	Property Insurance	670	718	805	805	827	22 2.73%	
5223	Liability Insurance	1,690	1,548	1,521	1,521	912	(609) -40.04%	
5244	Snow Removal	0		2,500	2,500	2,500	0 0.00%	
<u>Total Maintenance and Operations</u>		<u>158,357</u>	<u>159,718</u>	<u>165,813</u>	<u>165,813</u>	<u>162,616</u>	<u>(3,197)</u>	<u>-1.93%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Fleet Reserve						0 0.00%	
5990-2	Transfer to Debt Service	60,136	52,754				0 0.00%	
<u>Total Capital Outlay, Transfers & Reserves</u>		<u>60,136</u>	<u>52,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>218,494</u>	<u>212,472</u>	<u>165,813</u>	<u>165,813</u>	<u>162,616</u>	<u>(3,197)</u>	<u>-1.93%</u>

The Homer Animal Shelter is administered by the Homer Police Department. The shelter is staffed and maintained by a private contractor, Coastal Animal Care. They are responsible for the care and welfare of animals.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2014 Operating Budget**



PUBLIC WORKS: ADMINISTRATION (0170)

Provides technical, clerical and administrative support for all Public Works Divisions as well as support needed for other departments within the City.

Responsibilities within the Public Works Department include supervision and administration of the maintenance of road, drainage, parks and cemetery maintenance, mechanical support for all City owned vehicles & equipment, technical engineering, inspection and required permitting functions, campground management, and general facility maintenance of all City owned buildings,

PUBLIC WORKS GENERAL MAINTENANCE (0171)

Provides maintenance of City owned buildings and facilities at an acceptable level, including the supervision of janitorial services, snow plowing and sanding, and refuse disposal.

This fund is expected to cover the costs associated with all routine maintenance requirements of the Homer Education & Recreation Center, Police Department, Airport Terminal, Animal Shelter, Fire Hall, Library, City Hall and Public Works, and the nine public restrooms - heaters/ boilers, electrical, plumbing, & minor structural repairs.

This fund covers shipping of used fluorescent bulbs for disposal, safety gear & HAZWAP certification training, annual hearing tests and the required drug/alcohol testing are also included. This includes the required medical services including the HEP inoculations series.

PUBLIC WORKS GRAVEL ROADS (0172)

Provides for the maintenance of the urban and rural gravel roads within the City limits. This includes grading, dust control, signage, drainage ditch/culvert maintenance, and park/ballpark access. Costs associated with this unit include purchase of gravel, geo-textile fabric, geo-grid, culverts, dust control chemicals and any necessary equipment rental.

City of Homer
2014 Operating Budget

PUBLIC WORKS PAVED STREETS (0173)

Provides for the maintenance of paved roads within the City limits, including pavement, curb/gutter and sidewalk repair & sweeping, signage, striping, asphalt crack sealing, and storm drain piing/ditch maintenance; and electrical costs for the streetlights.

PUBLIC WORKS SNOW REMOVAL (0174)

Provides for snow removal & winter maintenance on all the roads within the City limits; costs associated with this service include the purchase of sand, calcium chloride and urea, snow dumpsite maintenance, dump truck rental for snow hauling and advertising / public notices.

PUBLIC WORKS PARKS & RECREATION (0175)

Provides for the maintenance and the enhancement of the beauty and functionality of the parks, City property, trails and camping areas within the City of Homer. Provides for the maintenance of nine public restrooms, maintenance of City Park facilities and the collection of campground fees. Administers the Homer Beautification Project, provides staff support for the Parks and Recreation Committee, and coordinating efforts with the Community Schools, Trails/Parks subcommittees and various community organizations.

Costs associated include parks and trails (18 areas from the top of Baycrest Hill to the end of the Spit) clean-up/repair, lawn mowing contract, garden & greenhouse supplies, dust control (camping areas), minor park improvements, playground equipment maintenance, fence maintenance and restroom operational maintenance.

PUBLIC WORKS MOTOR POOL (0176)

Provides services for the repair and maintenance of all City owned vehicles & equipment. Mechanical services for light duty and heavy construction equipment; including all Public Works construction and maintenance equipment and vehicles, Port and Harbor vehicles, Police Department vehicles, and Fire Department equipment.

City of Homer
2014 Operating Budget

PUBLIC WORKS ENGINEERING/INSPECTION (0177)

Provides engineering reviews and inspection of work being completed within street rights-of-way, including the coordination of utility construction; also provides comments on proposed land partitions and building site plans.

Plans, reviews and approves the design and construction of all City Capital projects. Prepare requests for professional services, plans, reviews, and coordinates design; and procures bids for construction; including design contract management/construction management.

Issues all street right-of-way permits, water and sewer service connection permits, permits for driveway and private utility installations, inspect all street, water, sewer, and drainage improvement construction.

Provides the drawings for new projects; computer modeling for the water and sewer system, produces GIS mapping of City infrastructure.

PUBLIC WORKS JANITORIAL (0178)

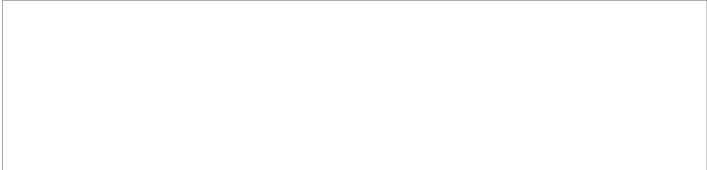
Provides janitorial services for all City buildings; expenditures reflect the cost of supplies & equipment needed to accomplish routine cleaning of the City offices.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
PUBLIC WORKS: CONSOLIDATED (COST CENTERS: 0170, 0171, ..., 0178)								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	665,052	683,643	756,948	756,948	776,847	19,899	2.63%
5102	Fringe Benefits	510,789	565,051	507,409	507,409	510,867	3,458	0.68%
5102-p	Fringe Benefit - PERS relief	-	-	86,973	86,973	86,973	0	0.00%
5103	P/T Employees	68,557	91,907	82,382	82,382	97,008	14,626	17.75%
5104	Fringe Benefits P/T	17,886	21,623	10,568	10,568	12,339	1,771	16.76%
5105	Overtime	39,200	54,784	31,874	31,874	30,945	(929)	-2.91%
5106-x	Leave Cash Out	-	-	-	-	-	0	0.00%
5107	P/T Overtime	782	765	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>1,302,267</u>	<u>1,417,773</u>	<u>1,476,154</u>	<u>1,476,154</u>	<u>1,514,979</u>	<u>38,825</u>	<u>2.63%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,657	2,877	3,700	3,700	3,900	200	5.41%
5202	Operating Supplies	116,878	104,304	141,450	141,450	150,000	8,550	6.04%
5203	Fuel/Lube	157,050	156,553	154,460	154,460	154,410	(50)	-0.03%
5204	Chemicals	71,253	78,210	79,000	79,000	79,000	0	0.00%
5207	Veh/Boat Maintenance	167,595	161,322	150,000	150,000	150,000	0	0.00%
5208	Equipment Maintenance	3,066	9,867	9,000	9,000	9,200	200	2.22%
5209	Building & Grounds Maint.	27,412	31,619	32,000	32,000	35,000	3,000	9.38%
5210	Professional & Special Services	63,054	73,222	80,350	80,350	86,600	6,250	7.78%
5213	Survey/Appraisal	305	2,500	3,000	3,000	2,500	(500)	-16.67%
5214	Rent & Leases	11,217	22,870	32,500	32,500	32,500	0	0.00%
5215	Communications	22,371	23,680	24,300	24,300	25,350	1,050	4.32%
5216	Postage/Freight	761	796	1,100	1,100	1,000	(100)	-9.09%
5217	Electricity	46,119	50,162	53,231	53,231	54,786	1,555	2.92%
5218	Water	16,447	15,536	16,700	16,700	21,500	4,800	28.74%
5219	Sewer	15,240	13,555	13,800	13,800	17,000	3,200	23.19%
5220	Refuse/Disposal	953	1,069	26,200	26,200	5,700	(20,500)	-78.24%
5221	Property Insurance	1,373	1,520	1,751	1,751	1,785	34	1.95%
5222	Auto Insurance	11,466	6,891	11,473	11,473	11,472	(1)	-0.01%
5223	Liability Insurance	26,649	25,478	26,070	26,070	23,592	(2,478)	-9.51%
5227	Advertising	717	848	1,500	1,500	1,450	(50)	-3.33%
5231	Tools & Equipment	16,589	18,824	25,850	25,850	25,800	(50)	-0.19%
5233	Computer/Related Items	-	-	-	-	1,150	1,150	0.00%
5235	Memberships/Dues	140	411	850	850	750	(100)	-11.76%
5236	Transportation	2,734	2,272	2,000	2,000	2,400	400	20.00%
5237	Subsistence	45	535	500	500	300	(200)	-40.00%
5238	Printing/Binding	1,490	-	800	800	750	(50)	-6.25%
5251	Pioneer Beautification	614	672	650	650	750	100	15.38%
5252	Credit Card Expenses	31	37	80	80	80	0	0.00%
5254	Over/Short	-	-	-	-	-	0	0.00%
5282	City Hall Maintenance	2,672	1,502	8,000	8,000	8,000	0	0.00%
5283	Library Maintenance	15,724	11,956	15,000	15,000	15,000	0	0.00%
5284	Police Dept Maintenance	727	2,374	5,000	5,000	5,000	0	0.00%
5285	Fire Dept Maintenance	1,777	869	2,700	2,700	2,700	0	0.00%
5286	Old School Maintenance	3,817	7,108	8,500	8,500	2,500	(6,000)	-70.59%
5287	Animal Shelter	144	670	3,000	3,000	3,000	0	0.00%
5292	City Hall Motor Pool Maintenance	40	948	500	500	500	0	0.00%
5293	Police Dept Motor Pool Maintenance	15,711	12,233	20,000	20,000	21,000	1,000	5.00%
5294	Fire Dept Motor Pool Maintenance	12,161	7,841	15,000	15,000	15,500	500	3.33%
5601	Clothing/Uniforms	6,258	6,452	5,300	5,300	5,800	500	9.43%
5602	Safety Equipment	5,789	5,232	8,400	8,400	8,850	450	5.36%
5603	Employee Training	696	6,316	8,150	8,150	13,100	4,950	60.74%
5604	Public Education	-	-	500	500	500	0	0.00%
5815	Parks & Rec Board	-	526	2,000	2,000	2,000	0	0.00%
<u>Total Maintenance and Operations</u>		<u>850,741</u>	<u>869,659</u>	<u>994,365</u>	<u>994,365</u>	<u>1,002,175</u>	<u>7,810</u>	<u>0.79%</u>
<u>Debt Payment</u>								
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	-	-	-	-	-	0	0.00%
<u>Total Debt Payment</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment	-	-	-	-	-	0	0.00%
5990	Transfer to Reserves	-	122,271	52,140	52,140	-	(52,140)	-100.00%
5990-2	Transfer to Energy Fund	-	-	131	131	131	(0)	0.00%
<u>Total C/O, Transfers and Reserves</u>		<u>0</u>	<u>122,271</u>	<u>52,271</u>	<u>52,271</u>	<u>131</u>	<u>(52,140)</u>	<u>-99.75%</u>
<u>Total</u>		<u>2,153,008</u>	<u>2,409,703</u>	<u>2,522,790</u>	<u>2,522,790</u>	<u>2,517,285</u>	<u>(5,505)</u>	<u>-0.22%</u>

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0170 PW - Administration								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	118,286	110,272	166,471	166,471	170,357	3,887	2.33%
5102	Fringe Benefits	136,492	177,133	99,596	99,596	101,089	1,493	1.50%
5102-p	Fringe Benefit - PERS relief	-	-	86,973	86,973	86,973	0	0.00%
5103	P/T Employees	1,622	1,486	-	-	-	0	0.00%
5104	Fringe Benefits P/T	132	120	-	-	-	0	0.00%
5105	Overtime	134	74	370	370	450	80	21.62%
5106	Leave Cash Out	-	-	-	-	-	0	0.00%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>256,666</u>	<u>289,086</u>	<u>353,410</u>	<u>353,410</u>	<u>358,869</u>	<u>5,459</u>	<u>1.54%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,737	1,914	2,200	2,200	2,150	(50)	-2.27%
5202	Operating Supplies	2,072	3,018	4,200	4,200	4,200	0	0.00%
5207	Vehicle Maintenance	-	-	-	-	-	0	0.00%
5208	Equipment Maintenance	-	4,363	1,000	1,000	1,000	0	0.00%
5210	Professional & Special Services	4,113	2,914	3,700	3,700	3,900	200	5.41%
5214	Rents & Leases Expense	4,827	5,817	5,000	5,000	5,000	0	0.00%
5215	Communications	22,371	23,680	23,000	23,000	24,000	1,000	4.35%
5216	Postage/Freight	761	796	1,100	1,100	1,000	(100)	-9.09%
5221	Property Insurance	1,373	1,520	1,751	1,751	1,785	34	1.95%
5222	Auto Insurance	11,466	6,891	11,473	11,473	11,472	(1)	-0.01%
5223	Liability Insurance	26,649	25,478	26,070	26,070	23,592	(2,478)	-9.51%
5227	Advertising	757	646	500	500	500	0	0.00%
5231	Tools/Equipment	474	1,800	2,000	2,000	2,000	0	0.00%
5235	Memberships/Dues	15	-	100	100	100	0	0.00%
5236	Transportation	1,106	-	500	500	900	400	80.00%
5237	Subsistence	45	129	500	500	300	(200)	-40.00%
5252	Credit Card Fees	31	37	-	-	-	0	0.00%
5254	Over/Short	-	-	-	-	-	0	0.00%
5602	Safety Equipment	106	596	1,500	1,500	1,600	100	6.67%
5603	Employee Training	-	1,036	2,000	2,000	3,000	1,000	50.00%
	<u>Total Maint. and Operations</u>	<u>77,903</u>	<u>80,635</u>	<u>86,594</u>	<u>86,594</u>	<u>86,499</u>	<u>(95)</u>	<u>-0.11%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment	-	-	-	-	-	0	0.00%
5990	Transfer to Reserves	-	102,271	52,140	52,140	-	(52,140)	-100.00%
5990-2	Transfer to Energy Fund	-	-	131	131	131	(0)	0.00%
	<u>Total C/O, Transfers and Reserves</u>	<u>-</u>	<u>102,271</u>	<u>52,271</u>	<u>52,271</u>	<u>131</u>	<u>(52,140)</u>	<u>-99.75%</u>
<u>Debt Payment</u>								
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	-	-	-	-	-	0	0.00%
	<u>Total Debt Payment</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
	<u>Total</u>	<u>334,569</u>	<u>471,993</u>	<u>492,275</u>	<u>492,275</u>	<u>445,500</u>	<u>(46,776)</u>	<u>-9.50%</u>



**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0171 PW - General Maintenance								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	104,501	106,742	103,961	103,961	108,833	4,871	4.69%
5102	Fringe Benefits	66,192	67,869	72,041	72,041	73,451	1,411	1.96%
5103	P/T Employees	10,158	14,033	13,636	13,636	13,500	(136)	-1.00%
5104	Fringe Benefits P/T	1,650	2,752	1,748	1,748	1,750	2	0.11%
5105	Overtime	2,503	3,714	1,700	1,700	1,700	0	0.00%
5106	Leave Cash Out			-	-		0	0.00%
5107	P/T Overtime	413	664	-	-		0	0.00%
	<u>Total Salaries and Benefits</u>	<u>185,417</u>	<u>195,775</u>	<u>193,087</u>	<u>193,087</u>	<u>199,234</u>	<u>6,147</u>	<u>3.18%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies						0	0.00%
5202	Operating Supplies	4,721	3,909	5,850	5,850	5,750	(100)	-1.71%
5203	Fuel/Lube	17,297	13,656	16,000	16,000	12,500	(3,500)	-21.88%
5208	Equipment Maintenance	1,619	1,113	4,000	4,000	4,200	200	5.00%
5209	Building & Grounds Maintenance	12,726	15,428	13,000	13,000	14,500	1,500	11.54%
5210	Professional & Special Services	1,983	3,718	10,200	10,200	8,000	(2,200)	-21.57%
5215	Communications	-		500	500	500	0	0.00%
5217	Electricity	22,255	23,585	26,000	26,000	22,286	(3,714)	-14.29%
5218	Water	3,775	3,132	2,700	2,700	3,500	800	29.63%
5219	Sewer	4,093	3,380	2,800	2,800	3,000	200	7.14%
5220	Refuse/Disposal	953	878	1,200	1,200	1,200	0	0.00%
5231	Tools/Equipment	1,986	3,379	3,000	3,000	3,300	300	10.00%
5282	City Hall Maintenance	2,672	1,502	8,000	8,000	8,000	0	0.00%
5283	Library Maintenance	15,724	11,956	15,000	15,000	15,000	0	0.00%
5284	Police Department Maintenance	727	2,374	5,000	5,000	5,000	0	0.00%
5285	Fire Department Maintenance	1,777	869	2,700	2,700	2,700	0	0.00%
5286	Old School Maintenance	3,817	7,108	8,500	8,500	2,500	(6,000)	-70.59%
5287	Animal Shelter Maintenance	144	670	3,000	3,000	3,000	0	0.00%
5602	Safety Equipment	2,525	2,734	4,500	4,500	4,500	0	0.00%
5603	Employee Training	316	2,116	2,000	2,000	4,000	2,000	100.00%
	<u>Total Maint. and Operations</u>	<u>99,108</u>	<u>101,508</u>	<u>133,950</u>	<u>133,950</u>	<u>123,436</u>	<u>(10,514)</u>	<u>-7.85%</u>
	<u>Total</u>	<u>284,525</u>	<u>297,283</u>	<u>327,037</u>	<u>327,037</u>	<u>322,670</u>	<u>(4,367)</u>	<u>-1.34%</u>

5286 - Reduced maintenance based on building shutdown
5603 - Increased certification requirements - gas fired boilers
5210 - No need for fuel tank inspections this year
5203 - Savings due to conversion to natural gas at Public Works.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100
0172 PW - Gravel Roads

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	16,537	16,892	17,074	17,074	17,663	589	3.45%
5102	Fringe Benefits	10,822	11,106	11,523	11,523	11,717	194	1.68%
5105	Overtime	77	265	200	200	200	0	0.00%
5106	Leave Cash Out						0	0.00%
	<u>Total Salaries and Benefits</u>	<u>27,436</u>	<u>28,262</u>	<u>28,797</u>	<u>28,797</u>	<u>29,581</u>	<u>784</u>	<u>2.72%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies						0	0.00%
5202	Operating Supplies	33,356	31,067	48,000	48,000	48,000	0	0.00%
5204	Chemicals	33,669	37,130	37,500	37,500	37,500	0	0.00%
5210	Professional & Special Services		4,500			4,000	4,000	0.00%
5227	Advertising	-					0	0.00%
5231	Tools/Equipment	2,621	1,829	4,000	4,000	2,500	(1,500)	-37.50%
	<u>Total Maint. and Operations</u>	<u>69,645</u>	<u>74,526</u>	<u>89,500</u>	<u>89,500</u>	<u>92,000</u>	<u>2,500</u>	<u>2.79%</u>
	<u>Total</u>	<u>97,082</u>	<u>102,788</u>	<u>118,297</u>	<u>118,297</u>	<u>121,581</u>	<u>3,284</u>	<u>2.78%</u>

Provide for the adequate maintenance of 63.40 lane-miles of gravel roads within the City limits. Grading, dust control, signage, drainage ditch/culvert maintenance, ballpark access etc. Costs associated with this unit include purchase of gravel, geo-textile fabric, geo-grid, culverts, dust control chemicals and equipment rental.

5202 - Gravel Purchase.

5204 - Roadway stabilization/dust control

5231 - No major tools/equipment purchase planned this year.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100 0173 PW - Paved Streets									
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
<u>Salaries and Benefits</u>									
5101	Regular Employees	49,611	50,674	51,222	51,222	52,990	1,768	3.45%	
5102	Fringe Benefits	31,512	32,145	34,535	34,535	35,151	616	1.78%	
5105	Overtime	762	931	350	350	375	25	7.14%	
5106	Leave Cash Out						0	0.00%	
	<u>Total Salaries and Benefits</u>	<u>81,884</u>	<u>83,750</u>	<u>86,107</u>	<u>86,107</u>	<u>88,517</u>	<u>2,409</u>	<u>2.80%</u>	
<u>Maintenance and Operations</u>									
5201	Office Supplies								
5202	Operating Supplies	23,826	12,298	24,000	24,000	24,000	0	0.00%	
5210	Professional & Special Services	4,731	11,416	9,000	9,000	9,000	0	0.00%	
5217	Electricity	15,273	18,628	15,906	15,906	16,500	594	3.73%	
5227	Advertising	-		200	200	200	0	0.00%	
5231	Tools/Equipment	1,071	2,177	3,000	3,000	3,000	0	0.00%	
	<u>Total Maint. and Operations</u>	<u>44,902</u>	<u>44,520</u>	<u>52,106</u>	<u>52,106</u>	<u>52,700</u>	<u>594</u>	<u>1.14%</u>	
	<u>Total</u>	<u>126,786</u>	<u>128,269</u>	<u>138,213</u>	<u>138,213</u>	<u>141,217</u>	<u>3,003</u>	<u>2.17%</u>	

Provides maintenance of paved roads 35.20 lane miles of paved roads within the City limits, including pavement and sidewalk repair & sweeping, signage, striping, asphalt crack sealing, drainage ditch/piping maintenance. Also includes 4.73 miles of sidewalks and 4.1 miles of bike pathway.

Associated costs include electrical costs for the streetlights and thaw wire electricity for Bay Avenue.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0174 PW - Snow Removal								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	45,239	47,887	46,442	46,442	49,225	2,783	5.99%
5102	Fringe Benefits	37,778	44,138	32,782	32,782	33,805	1,023	3.12%
5103	P/T Employees	-	1,844	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	207	-	-	-	0	0.00%
5105	Overtime	25,441	41,171	21,400	21,400	20,000	(1,400)	-6.54%
5107	P/T Overtime	-	6	-	-	-	0	0.00%
	Total Salaries and Benefits	108,458	135,254	100,624	100,624	103,030	2,406	2.39%
Maintenance and Operations							0	0.00%
5201	Office Supplies	-	-	-	-	-	0	0.00%
5202	Operating Supplies	25,084	27,248	32,000	32,000	32,000	0	0.00%
5204	Chemicals	37,584	41,080	41,500	41,500	41,500	0	0.00%
5210	Professional & Special Services	-	-	-	-	-	0	0.00%
5214	Rents & Leases Expense	6,390	17,053	25,000	25,000	25,000	0	0.00%
5227	Advertising	-	108	400	400	350	(50)	-12.50%
5231	Tools/Equipment	646	918	4,000	4,000	3,750	(250)	-6.25%
	Total Maint. and Operations	69,704	86,407	102,900	102,900	102,600	(300)	-0.29%
							0	0.00%
	Total	178,162	221,661	203,524	203,524	205,630	2,106	1.03%

Provides snow removal & winter maintenance of 97.50 lane miles of roads within the City limits. Also includes 4.73 miles of sidewalks and 4.1 miles of bike paths.

Costs associated with this service include the purchase of sand, calcium chloride, snow dumpsite leasing and maintenance, dump truck rental for snow hauling and advertising / public notices.

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0175 Parks/Recreation/Cemetery								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	60,227	91,242	96,940	96,940	98,355	1,415	1.46%
5102	Fringe Benefits	50,183	60,927	62,356	62,356	65,177	2,821	4.52%
5103	P/T Employees	56,777	61,593	68,746	68,746	83,508	14,762	21.47%
5104	Fringe Benefits P/T	15,194	14,429	8,820	8,820	10,589	1,769	20.06%
5105	Overtime	431	522	1,520	1,520	1,520	0	0.00%
5107	P/T Overtime	-	5	-	-	-	0	0.00%
	Total Salaries and Benefits	<u>182,812</u>	<u>228,718</u>	<u>238,381</u>	<u>238,381</u>	<u>259,148</u>	<u>20,767</u>	<u>8.71%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	11,318	11,550	11,700	11,700	19,800	8,100	69.23%
5203	Fuel/Lube	22,950	23,426	22,800	22,800	26,000	3,200	14.04%
5208	Equipment Maintenance	9	279	1,000	1,000	1,000	0	0.00%
5209	Building & Grounds Maintenance	14,685	16,191	19,000	19,000	20,500	1,500	7.89%
5210	Professional & Special Services	32,692	31,911	35,200	35,200	39,000	3,800	10.80%
5214	Rents & Leases Expense	-	-	2,500	2,500	2,500	0	0.00%
5215	Communications	-	-	800	800	850	50	6.25%
5217	Electricity	8,591	7,949	11,325	11,325	16,000	4,675	41.28%
5218	Water	12,673	12,404	14,000	14,000	18,000	4,000	28.57%
5219	Sewer	11,148	10,175	11,000	11,000	14,000	3,000	27.27%
5220	Refuse/Disposal	-	191	25,000	25,000	4,500	(20,500)	-82.00%
5227	Advertising	(40)	94	400	400	400	0	0.00%
5231	Tools/Equipment	1,983	920	3,350	3,350	3,450	100	2.99%
5235	Memberships/Dues	-	40	250	250	250	0	0.00%
5236	Transportation	-	630	-	-	-	0	0.00%
5237	Subsistence	-	406	-	-	-	0	0.00%
5251	Pioneer Beautification	614	672	650	650	750	100	15.38%
5252	Credit Card Expense	-	-	80	80	80	0	0.00%
5601	Uniform/Clothing Allowance	196	59	300	300	300	0	0.00%
5603	Employee Training	-	966	900	900	900	0	0.00%
5604	Public Education	-	-	500	500	500	0	0.00%
5815	Parks & Rec Board	-	526	2,000	2,000	2,000	0	0.00%
	Total Maint. and Operations	<u>116,819</u>	<u>118,389</u>	<u>162,755</u>	<u>162,755</u>	<u>170,780</u>	<u>8,025</u>	<u>4.93%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to	-	20,000	-	-	-	0	0.00%
	Total C/O, Transfers and Reserves	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
	Total	<u>299,631</u>	<u>367,107</u>	<u>401,136</u>	<u>401,136</u>	<u>429,928</u>	<u>28,792</u>	<u>7.18%</u>

Revenues anticipated to be generated by Parks, Recreation & Cemetery are:
Spit Camping Fees - \$142,000, City Campground Fees - \$18,000, Cemetery Plots - \$1,800.

5103 - Reinstate P/T position that was cut in 2011.

5101 - 5106 - In 2010, part of the Community Schools Coordinator has been budgeted (12%) in Parks and Recreation's Budget. During summer months this position will help with the coordination of and scheduling therein various parks activities.

5815 - This account was created for the Parks & Rec Commission to use in part for Park Day and frugally as needed for other relate needs.

5218 & 5219: 3 new bathrooms

385 Depreciation Reserve:

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100								
0176 PW - Motor Pool								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	100,416	84,838	95,029	95,029	95,653	623	0.66%
5102	Fringe Benefits	66,026	59,278	73,617	73,617	68,716	(4,900)	-6.66%
5103	P/T Employees	-	12,951	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	3,920	-	-	-	0	0.00%
5105	Overtime	712	1,255	1,000	1,000	1,200	200	20.00%
5107	P/T Overtime	-	38	-	-	-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>167,154</u>	<u>162,280</u>	<u>169,646</u>	<u>169,646</u>	<u>165,569</u>	<u>(4,077)</u>	<u>-2.40%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies			-			0	0.00%
5202	Operating Supplies	2,397	2,015	700	700	1,250	550	78.57%
5203	Fuel/Lube	116,802	119,080	115,660	115,660	115,660	0	0.00%
5207	Vehicle/Boat Maintenance	167,595	161,322	150,000	150,000	150,000	0	0.00%
5208	Equipment Maintenance	12		-	-		0	0.00%
5210	Professional & Special Services	452	436	2,000	2,000	2,500	500	25.00%
5231	Tools/Equipment	6,645	6,576	5,000	5,000	6,000	1,000	20.00%
5292	City Hall Motor Pool Maintenance	40	948	500	500	500	0	0.00%
5293	Police Dept Motor Pool Maintenance	15,711	12,233	20,000	20,000	21,000	1,000	5.00%
5294	Fire Dept Motor Pool Maintenance	12,161	7,841	15,000	15,000	15,500	500	3.33%
5601	Uniform/Clothing Allowance	6,063	6,393	5,000	5,000	5,500	500	10.00%
5602	Safety Equipment	2,227	1,466	900	900	1,000	100	11.11%
5603	Employee Training	380	2,198	2,000	2,000	3,500	1,500	75.00%
	<u>Total Maint. and Operations</u>	<u>330,485</u>	<u>320,509</u>	<u>316,760</u>	<u>316,760</u>	<u>322,410</u>	<u>5,650</u>	<u>1.78%</u>
	<u>Total</u>	<u>497,639</u>	<u>482,788</u>	<u>486,406</u>	<u>486,406</u>	<u>487,979</u>	<u>1,573</u>	<u>0.32%</u>



**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100 0177 PW - Engineering/Inspection									
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
<u>Salaries and Benefits</u>									
5101	Regular Employees	103,981	106,268	110,441	110,441	110,945	504	0.46%	
5102	Fringe Benefits	58,530	59,509	64,672	64,672	64,877	206	0.32%	
5105	Overtime	1,042	1,488	1,500	1,500	1,500	0	0.00%	
	<u>Total Salaries and Benefits</u>	<u>163,553</u>	<u>167,265</u>	<u>176,612</u>	<u>176,612</u>	<u>177,322</u>	<u>710</u>	<u>0.40%</u>	
<u>Maintenance and Operations</u>									
5201	Office Supplies	1,920	963	1,500	1,500	1,750	250	16.67%	
5202	Operating Supplies	1,348	1,700	2,500	2,500	2,500	0	0.00%	
5210	Professional & Special Services	4,083	3,327	2,250	2,250	2,200	(50)	-2.22%	
5213	Survey/Appraisal	305	2,500	3,000	3,000	2,500	(500)	-16.67%	
5231	Tools/Equipment	168	441	500	500	800	300	60.00%	
5233	Computers and Related Items	-	-	-	-	1,150	1,150	0.00%	
5235	Memberships/Dues	125	371	500	500	400	(100)	-20.00%	
5236	Transportation	-	-	-	-	-	0	0.00%	
5238	Printing/Binding	1,490	-	800	800	750	(50)	-6.25%	
5602	Safety Equipment	430	-	1,000	1,000	1,000	0	0.00%	
5603	Employee Training	-	-	1,250	1,250	1,700	450	36.00%	
	<u>Total Maint. and Operations</u>	<u>9,868</u>	<u>9,301</u>	<u>13,300</u>	<u>13,300</u>	<u>14,750</u>	<u>1,450</u>	<u>10.90%</u>	
	<u>Total</u>	<u>173,420</u>	<u>176,566</u>	<u>189,912</u>	<u>189,912</u>	<u>192,072</u>	<u>2,160</u>	<u>1.14%</u>	

**CITY OF HOMER
2014 OPERATING BUDGET**

FUND 100
0178 PW - Janitorial

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	66,255	68,829	69,369	69,369	72,826	3,458	4.98%
5102	Fringe Benefits	53,254	52,946	56,287	56,287	56,883	596	1.06%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	912	194	-	-	-	0	0.00%
5105	Overtime	8,098	5,362	3,834	3,834	4,000	166	4.33%
5107	P/T Overtime	369	52	-	-	-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>128,888</u>	<u>127,384</u>	<u>129,490</u>	<u>129,490</u>	<u>133,709</u>	<u>4,219</u>	<u>3.26%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	12,757	11,498	12,500	12,500	12,500	0	0.00%
5203	Fuel/Lube	-	391	-	-	250	250	0.00%
5208	Equipment Maintenance	1,426	4,111	3,000	3,000	3,000	0	0.00%
5209	Building & Grounds Maintenance	-	-	-	-	-	0	0.00%
5210	Professional & Special Services	15,000	15,000	18,000	18,000	18,000	0	0.00%
5231	Tools/Equipment	996	785	1,000	1,000	1,000	0	0.00%
5236	Transportation	1,628	1,643	1,500	1,500	1,500	0	0.00%
5602	Safety Equipment	500	435	500	500	750	250	50.00%
5603	Employee Training						0	0.00%
	<u>Total Maint. and Operations</u>	<u>32,307</u>	<u>33,864</u>	<u>36,500</u>	<u>36,500</u>	<u>37,000</u>	<u>500</u>	<u>1.37%</u>
	<u>Total</u>	<u>161,195</u>	<u>161,248</u>	<u>165,990</u>	<u>165,990</u>	<u>170,709</u>	<u>4,719</u>	<u>2.84%</u>



City of Homer
2014 Operating Budget



SPECIAL REVENUE FUNDS

A **Special Revenue Fund** is established to finance particular activities and is created out of receipts of specific taxes or other designated revenues. Such funds are authorized by statutory provisions to pay for certain activities with some form of continuing revenue.

Utility Fund

- **WATER & SEWER:** This fund accounts for operations of the water and sewer system. User charges (water and sewer bills) are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements.
- **HAWSP (*Homer Accelerated Water/Sewer Projects*):** This Fund collects 3/4 of 1% of Sales Tax Receipts received by the City of Homer. New infrastructure is completed through this fund. LID's (Local Improvement District's) are set up when appropriate where the customer is responsible for a portion of the cost to have water/sewer lines extended on their behalf. A loan is taken out through Alaska Clean Water/Drinking Water through the ADEC. Low interest rates are obtained and the same rates and payment periods are passed onto our customers.
- **WATER & SEWER DEPRECIATION RESERVES:** This Fund is used to put resources aside for the replacement and repair of fixed assets. Two separate accounts are maintained for depreciation reserves for the Utility Fund, one is for Water Infrastructure and one is for Sewer Infrastructure. Transfers are made annually through the budget process.
- **WATER & SEWER PROJECTS:** This Fund is used as a pass-through fund. All projects that are Water / Sewer related that any kind of funding is to be received for have to be maintained separately for accounting purposes. This account allows for segregation of projects for reporting purposes. Designated internal sources for these projects could be either from HAWSP or Depreciation Reserves.

City of Homer
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Narratives:

- **Water Fund – Administration (200-0400):** Provides professional, managerial, technical, supervisory and administrative resources necessary to support the operation and maintenance of the City’s water system. This includes the support for the water source, treatment plant, storage tanks, pressure reducing stations, booster pumps, and transmission and distribution pipelines. Maintain the system to provide for reliable fire suppression, residential, commercial, industrial, bulk water usage, and complete all testing required to ensure the drinking water for City residents meets or exceeds all state and federal requirements. Expenditures reflect costs for producing the EPA mandated water quality report annually.
- **Water Fund – Water Treatment Plant Operation (200-0401):** Provides for the operation and maintenance of the water treatment plant. The plant is rated at 2 million gallons per day, utilizing automated controls to the highest level possible. Treatment requires the use of chemicals including chlorine, alum caustic soda, soda ash and a corrosion inhibitor. Fluctuating water source quality demands the constant attention of plant operators.
- **Water Fund – Water Treatment Plant Testing (200-0402):** All water testing is completed by certified personnel per ADEC and EPA requirements. This testing assures water system users that the water meets the applicable state and federal drinking water standards. Most daily/weekly testing is completed in City laboratory. Testing equipment maintenance, special services calibration of testing equipment and testing/analysis costs in support of the water system are reflected here.
- **Water Fund – Water Pump Station (200-0403):** Provides for operation and maintenance of the two pumping stations on the water system, the raw water pump station at the Bridge Creek Reservoir and the Spit fire pump station. Electricity for normal operations and fuel for the raw water pump back-up generator and the diesel fired fire pump as well as associated supplies are reflected here.
- **Water Fund – Water Distribution System (200-0404):** Provides for operation and maintenance of the piped water distribution system. The activities include annual hydrant flushing, water distribution system wide flushing of all water mains, 1500 customer water services and 369 fire hydrants and maintenance of 24 pressure reducing stations. This account also provides for the repair of mains and services, exercising 615 main line gate valves, 4 potable water flushing stations, air release valves, testing of cross-connection control devices valves, over 47 miles of distribution

City of Homer
2014 Operating Budget

mains, and monitoring of flows and pressures. Provides for the cost of maintain all equipment/vehicles necessary for sewer system maintenance and operations. Water distribution maintenance personnel are state certified.

- **Water Fund – Water Reservoir (200-0405):** Provide adequate funding to operate and maintain the Bridge Creek Reservoir. This includes the reservoir proper, the dam, the inlet and outlet facilities and telemetry components. Special services include safety inspections, diver contracts, watershed and land surveys and permit fees. DNR requires that we keep the bush and vegetation cleared away from the reservoir and off of the dam surface.
- **Water Fund – Water Meters (200-0406):** Provides for the operation and maintenance of the water meters on the distribution system – includes bulk water sales, connects and disconnects, delinquent notices, shut-off notices, customer service support and seasonal meter sales. Coordinates testing of commercial/industrial cross connections control devices.
- **Water Fund – Water Hydrants (200-0407):** Provides for the operation and maintenance of 375 fire hydrants on the water distribution system at an acceptable level as required for ISO level (insurance rating standards). Includes the cost of steaming hydrants during winter, exercising hydrant valves, snow removal around hydrants and flow testing. Costs associated with the installation of hydrants under the hydrant replacement program are also reflected in this account.
- **Sewer Fund – Administration (200-0500):** Provides the professional, managerial, technical, supervisory and administrative resources necessary to support the operation and maintenance of the City’s sanitary sewer system. This includes the sewer collection facilities, lift stations, and wastewater treatment plant. The system serves an increasing number of Homer and Kachemak City residents utilizing, to the extent possible, economical gravity sewer mains; but force mains and lift stations are required due to the topography of the service area.
- **Sewer Fund – Sewer Plant Operations (200-0501):** The wastewater treatment plant is automated to the extent possible; however, the treatment processes require continuous monitoring. The treatment process consists of screening and solids removal (primary and secondary treatment); digester/sludge lagoon discharge, and ultra-violet disinfection. All treatment plant operators are state certified and costs associated with training and certifications are reflected here.
- **Sewer Fund – Sewer Testing (200-0502):** Provides for the cost of completing required sewer treatment processes testing at the City’s wastewater treatment plant to meet the NPDES discharge requirements and protect Kachemak Bay, including

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2014 Operating Budget

process compliance monitoring, sludge and bio-solids testing and quality assurance. All sewer plant testing is completed by certified personnel per ADEC and EPA requirements. This testing assures that sewer treatment meets state and Federal standards and the NPDES discharge requirements.

- **Sewer Fund – Sewer Pumps/Lift Station (200-0503):** Provides for the operation and maintenance of the twelve lift stations on the sewer collection system. This includes wet well wash down, routine pumping system operation monitoring and repair as necessary. Flow conditions at lift stations are monitored utilizing land line telemetry whenever possible reducing the need for site visits and to allow for timely remote determination of any problems before sewer service is lost. All sewer lift station maintenance personnel are state certified.

- **Sewer Fund – Sewer Collection System (200-0504):** Provide for the operation and maintenance of the sewer collection system (56 miles of 8” – 24” sewer main). Work includes repair of broken lines, periodic flushing to remove suspended solids, 824 manholes are inspected and grouted to minimize infiltration and flows are monitored to identify inflow. Pressure force mains are pigged to eliminate plugging and insure reliable operation. Provides for the cost of maintain all equipment/vehicles necessary for water system maintenance and operations. All sewer collection system maintenance personnel are state certified.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
2014 Operating Budget

Utility Special Revenue Funds - All Funds Combined (200, 205, 256, & 215)

FY 2014

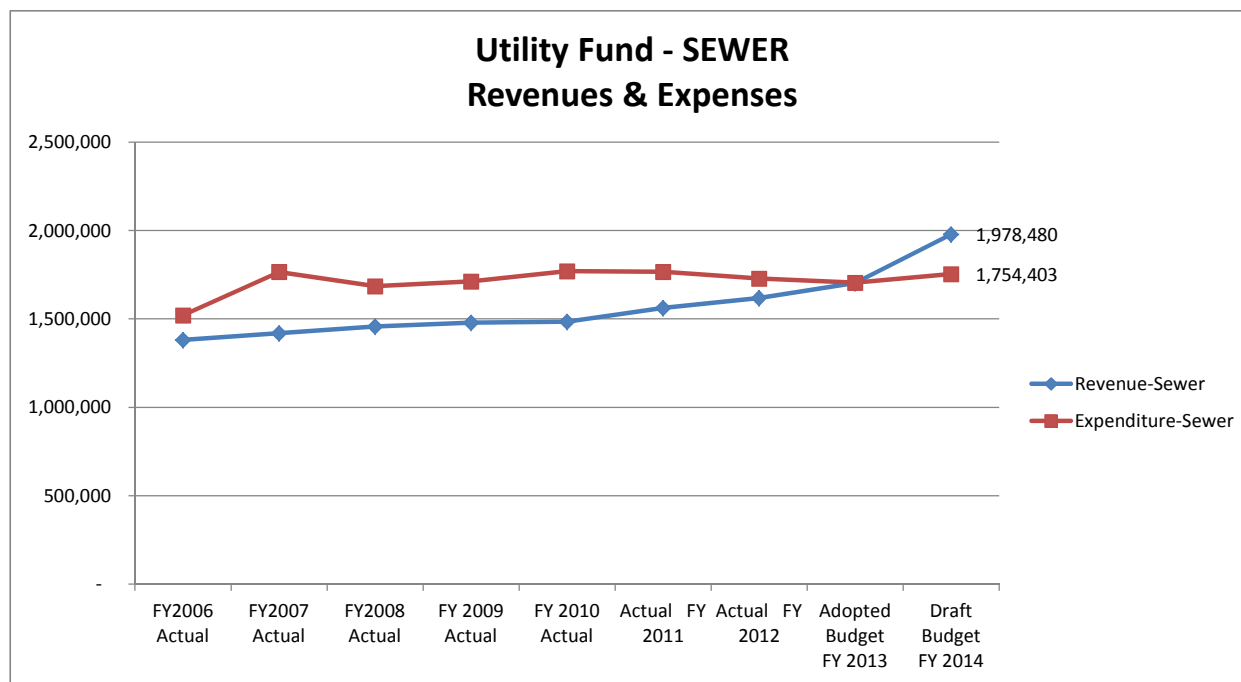
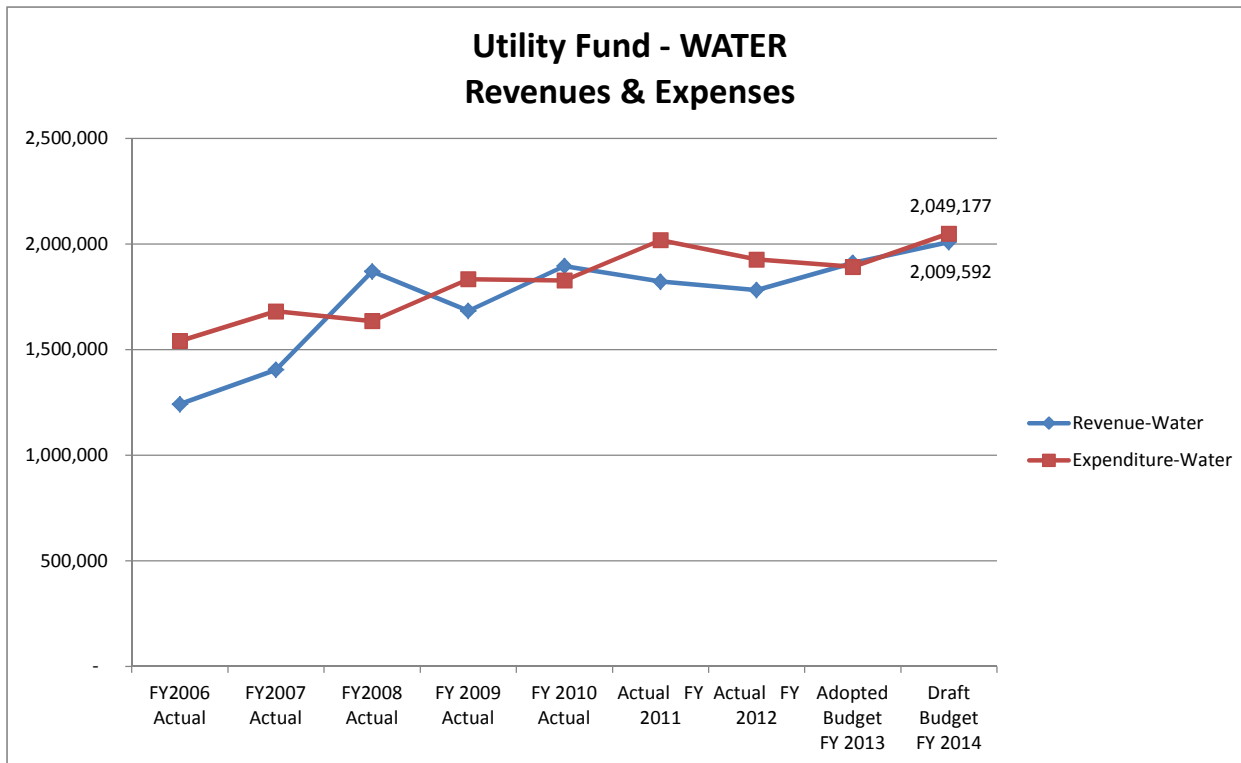
	Water & Sewer Special Revenue Fund	Water & Sewer Depreciation Reserve	Water & Sewer Projects	HAWSP (Homer Accelerated Water/Sewer Projects)	Total Utility Fund
	200	256	215	205	
Revenue					
<u>Total Operating Revenue</u>	<u>3,694,763</u>			<u>1,200,000</u>	<u>4,894,763</u>
Operating Expenses before Depreciation:					
Personnel	1,882,501				1,882,501
Operations & Maintenance	985,392				985,392
Debt Service	0			1,053,873	
Other Charges (Administrative Costs)	673,056			104,697	777,752
<u>Total Operating Expenses</u>	<u>3,540,948</u>	<u>0</u>	<u>0</u>	<u>1,158,570</u>	<u>4,699,519</u>
Earnings from Operations	153,815	0	0	41,430	195,244
Total Non - Operating Revenue	293,309	200,000			493,309
Earnings before transfers	447,123	200,000	0	41,430	688,553
Reserves (Fund 256)	(200,000)				(200,000)
Repayment of Energy Fund	(33,482)	13,182			(20,300)
Leave Cash Out Bank	(29,149)				(29,149)
Change in Net Assets	184,492	213,182	0	41,430	439,104
Beginning Net Assets (Est. end of 2013)	2,994,740	4,258,917	(1,230,139)	(2,372,471)	3,651,047
<u>Ending Net Assets</u>	<u>3,179,233</u>	<u>4,472,099</u>	<u>(1,230,139)</u>	<u>(2,331,041)</u>	<u>4,090,151</u>

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2014 Operating Budget

FUND 200
WATER & SEWER FUND COMBINED STATEMENT

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget
Revenues:					
Water Revenue	1,742,491	1,708,006	1,843,475	1,843,475	1,768,622
Sewer Revenue	1,507,452	1,552,816	1,647,332	1,647,332	1,926,141
Total Operating Revenue:	<u>3,249,942</u>	<u>3,260,822</u>	<u>3,490,807</u>	<u>3,490,807</u>	<u>3,694,763</u>
Operating Expenses before Depreciation :					
Personnel	1,689,797	1,801,416	1,780,738	1,780,738	1,882,501
Operations & Maintenance	1,078,562	1,045,590	974,371	974,371	985,392
Debt Service	523	1,794	0	0	0
Other Charges (Administrative Costs)	479,981	536,518	560,306	560,306	673,056
Total Operating Expenses	<u>3,248,863</u>	<u>3,385,318</u>	<u>3,315,415</u>	<u>3,315,415</u>	<u>3,540,948</u>
Operating Income (Loss) before Depreciation:	<u>1,079</u>	<u>(124,497)</u>	<u>175,392</u>	<u>175,392</u>	<u>153,815</u>
Depreciation Expense					
Income (Loss) From Operations	<u>1,079</u>	<u>(124,497)</u>	<u>175,392</u>	<u>175,392</u>	<u>153,815</u>
Total Non - Operating Revenue	134,461	139,257	123,810	123,810	293,309
Earnings before contributions & transfers	<u>135,540</u>	<u>14,761</u>	<u>299,202</u>	<u>299,202</u>	<u>447,123</u>
Capital Contributions (4999)					
Reserves	500,000	212,864	200,000	200,000	200,000
Repayment of Energy Fund		20,618	33,482	33,482	33,482
Leave Cash Out Bank	36,623	35,904	47,398	47,398	29,149
Change in Net Assets	<u>(401,083)</u>	<u>(254,625)</u>	<u>18,322</u>	<u>18,322</u>	<u>184,492</u>
Beginning Net Assets	3,613,804	3,212,721	2,958,096	2,976,418	2,994,740
Fixed asset adj for contributed Assets					
Adjust to Special Revenue Fund					
Ending Net Assets	<u>3,212,721</u>	<u>2,958,096</u>	<u>2,976,418</u>	<u>2,994,740</u>	<u>3,179,233</u>

City of Homer
2014 Operating Budget



City of Homer
2014 Operating Budget

Fund 200								
0400 Water & 0500 Sewer Fund Revenues								
		Actual FY 2011	Actual FY 2012	Adopted Budget FY 2013	Amended Budget FY 2013	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Water Revenue								
Operating Revenue:								
4616	Metered Sales Residential	443,853	666,744	664,234	664,234	754,762	90,528	13.6%
4617	Metered Sales Commercial	1,230,033	983,611	1,107,241	1,107,241	956,860	(150,381)	-13.6%
4618	Metered Sales Industrial	33,594	20,995	33,000	33,000	24,000	(9,000)	-27.3%
4661	Connection Fees	15,516	17,006	15,000	15,000	15,000	0	0.0%
4662	Services & Meters	19,495	19,649	24,000	24,000	18,000	(6,000)	-25.0%
Total Operating Revenue		1,742,491	1,708,006	1,843,475	1,843,475	1,768,622	(74,853)	-4.1%
Non- Operating Revenue (Water)								
4801	Interest on Investments	4,668		5,000	5,000		(5,000)	-100.0%
4802	Penalty & Interest (Utilities)	8,772	9,253	6,000	6,000		(6,000)	-100.0%
4527	PERS Revenue	54,325	65,002	56,405	56,405	60,471	4,066	7.2%
4902	Other Revenue	12,371		-	-	180,499	180,499	0.0%
Total Non-Operating Revenue		80,136	74,255	67,405	67,405	240,970	173,565	257.5%
Total Water Revenue		1,822,627	1,782,261	1,910,880	1,910,880	2,009,592	98,712	5.2%
Sewer Revenue								
Operating Revenue								
4616	Metered Sales	600,522	870,992	824,821	824,821	877,320	52,499	6.4%
4617	Meter Sales Commercial	882,664	652,678	793,511	793,511	1,005,940	212,429	26.8%
4618	Meter sales Industrial	16,036	13,139	20,000	20,000		(20,000)	-100.0%
4619	Inspection Fees	-		-	-		0	0.0%
4662	Services & Meters	5,220	13,470	6,000	6,000	42,881	36,881	614.7%
4701	RV Dump Station	3,010	2,536	3,000	3,000		(3,000)	-100.0%
4902	Other (2005, \$5 under 4081)						0	0.0%
Total Operating Revenue		1,507,452	1,552,816	1,647,332	1,647,332	1,926,141	278,809	16.9%
Non- Operating Revenue (Sewer)								
4527	PERS Revenue	54,325	65,002	56,405	56,405	52,339	(4,066)	
Total Sewer Revenue		1,561,776	1,617,818	1,703,737	1,703,737	1,978,480	274,743	16.1%
Operating Transfers								
Total Operating Revenue		3,249,942	3,260,822	3,490,807	3,490,807	3,694,763	203,956	5.8%
Total Non-Operating Revenue		134,461	139,257	123,810	123,810	293,309	169,499	136.9%
Total Water & Sewer Revenues		3,384,403	3,400,079	3,614,617	3,614,617	3,988,072	373,455	10.3%

City of Homer
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FUND 200								
WATER: EXPENDITURE SUMMARY BY LINE ITEM								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Permanent Employees	504,172	526,291	526,291	526,291	550,911	24,620	4.68%
5102	Fringe Benefits	324,523	401,152	340,239	340,239	357,196	16,957	4.98%
5102-p	Fringe Benefit - PERS relief	54,325	-	60,471	60,471	60,471	0	0.00%
5103	Part Time Employees	590	8,359	4,909	4,909	5,155	246	5.02%
5104	P/T Fringe Benefits	159	1,506	630	630	699	69	11.00%
5105	Overtime	39,736	40,506	26,000	26,000	40,900	14,900	57.31%
5106-x	Leave Cash Out (see below)	-	-	-	-	-	0	0.00%
5107	Part Time Overtime	-	23	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>923,505</u>	<u>977,836</u>	<u>958,539</u>	<u>958,539</u>	<u>1,015,332</u>	<u>56,793</u>	<u>5.92%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,010	1,241	1,700	1,700	1,800	100	5.88%
5202	Operating Supplies	57,190	65,867	59,100	59,100	64,000	4,900	8.29%
5203	Fuel/Lube	49,307	45,213	51,000	51,000	51,100	100	0.20%
5204	Chemicals	122,401	97,869	100,000	100,000	109,000	9,000	9.00%
5207	Vehicle/Boat Maintenance	327	654	900	900	500	(400)	-44.44%
5208	Equipment Maintenance	16,994	28,385	38,750	38,750	36,050	(2,700)	-6.97%
5209	Building & Grounds Maintenance	2,628	5,432	10,500	10,500	10,200	(300)	-2.86%
5210	Professional & Spec Services	18,587	24,318	42,600	42,600	54,000	11,400	26.76%
5211	Accounting/Auditing	8,414	8,827	9,496	9,496	8,709	(787)	-8.29%
5213	Survey/Appraisal	-	850	1,000	1,000	1,000	0	0.00%
5214	Rents & Leases	-	-	-	-	-	0	0.00%
5215	Communications	4,020	3,820	4,200	4,200	4,300	100	2.38%
5216	Postage/Freight	441	2,698	1,000	1,000	1,000	0	0.00%
5217	Electricity	188,969	140,240	148,000	148,000	147,500	(500)	-0.34%
5220	Refuse/Disposal	-	-	-	-	-	0	0.00%
5221	Property Insurance	13,088	13,134	14,750	14,750	15,127	377	2.56%
5222	Auto Insurance	11,033	11,033	11,473	11,473	11,472	(1)	-0.01%
5223	Liability Insurance	14,996	12,889	11,670	11,670	10,404	(1,266)	-10.85%
5226	Testing/Analysis	17,024	16,495	16,000	16,000	16,000	0	0.00%
5227	Advertising	210	129	250	250	250	0	0.00%
5231	Tools/Equipment	5,570	4,406	8,000	8,000	8,500	500	6.25%
5233	Computer Related Items	-	-	-	-	750	750	0.00%
5234	Recording/Permit Fees	249	250	300	300	300	0	0.00%
5235	Memberships/Dues	553	543	750	750	800	50	6.67%
5236	Transportation	2,006	1,273	1,000	1,000	1,200	200	20.00%
5237	Subsistence	910	-	200	200	350	150	75.00%
5252	Credit Card Expense	25,699	12,183	15,000	15,000	15,000	0	0.00%
5256	Waste Oil Disposal	-	-	-	-	-	0	0.00%
5259	Amount to be reimbursed	-	-	-	-	-	0	0.00%
5261	Construction	59,463	-	-	-	-	0	0.00%
5602	Safety Equipment	1,863	1,949	1,500	1,500	1,700	200	13.33%
5603	Employee Training	170	4,720	8,400	8,400	4,700	(3,700)	-44.05%
5606	Bad Debt Expense	3,163	87,823	-	-	-	0	0.00%
<u>Total Maint. & Operations</u>		<u>627,285</u>	<u>592,243</u>	<u>557,539</u>	<u>557,539</u>	<u>575,712</u>	<u>18,173</u>	<u>3.26%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers to Reserves	250,000	112,864	100,000	100,000	100,000	0	0.00%
5990-2	Energy Projects - Repayment	-	-	12,864	12,864	12,864	(0)	0.00%
5106	Leave Cash Out Bank Transfer	16,211	15,755	21,824	21,824	14,622	(7,202)	-33.00%
<u>Total C/O, Transfers</u>		<u>266,211</u>	<u>128,619</u>	<u>134,688</u>	<u>134,688</u>	<u>127,486</u>	<u>(7,202)</u>	<u>-5.35%</u>
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Interest Expense	523	1,794	-	-	-	0	0.00%
<u>Total Debt Service</u>		<u>523</u>	<u>1,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
5241	G/F Admin Services	200,968	226,432	241,203	241,203	330,646	89,443	37.08%
<u>Total Other Charges</u>		<u>200,968</u>	<u>226,432</u>	<u>241,203</u>	<u>241,203</u>	<u>330,646</u>	<u>89,443</u>	<u>37.08%</u>
<u>TOTAL</u>		<u>2,018,492</u>	<u>1,926,924</u>	<u>1,891,970</u>	<u>1,891,970</u>	<u>2,049,177</u>	<u>157,207</u>	<u>8.31%</u>

City of Homer
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FUND 200								
0400 WATER FUND ADMINISTRATION								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	123,520	127,632	130,761	130,761	103,129	(27,631)	-21.13%
5102	Fringe Benefits	70,075	138,524	79,475	79,475	63,847	(15,628)	-19.66%
5102-p	Fringe Benefit - PERS relief	54,325		15,024	15,024	15,024	0	0.00%
5103	P/T Employees	590	2,213	-	-	-	0	0.00%
5104	Fringe Benefits P/T	159	790	-	-	-	0	0.00%
5105	Overtime	404	321	1,000	1,000	1,000	0	0.00%
5107	P/T Overtime	-	2	-	-	-	0	0.00%
Total Salaries and Benefits		249,073	269,482	226,260	226,260	183,001	(43,260)	-19.12%
Maintenance and Operations								
5201	Office Supplies	2,010	1,241	1,700	1,700	1,800	100	5.88%
5202	Operating Supplies	556	431	600	600	600	0	0.00%
5203	Food/Staples	-	182	-	-	-	0	0.00%
5208	Equipment Maintenance	50	-	500	500	500	0	0.00%
5210	Professional & Special Services	9,290	5,736	12,000	12,000	12,000	0	0.00%
5211	Accounting/Audit	8,414	8,827	9,496	9,496	8,709	(787)	-8.29%
5215	Communications	4,020	3,820	4,200	4,200	4,300	100	2.38%
5216	Postage/Freight	441	2,698	1,000	1,000	1,000	0	0.00%
5221	Property Insurance	13,088	13,134	14,750	14,750	15,127	377	2.56%
5222	Auto Insurance	11,033	11,033	11,473	11,473	11,472	(1)	-0.01%
5223	Liability Insurance	14,996	12,889	11,670	11,670	10,404	(1,266)	-10.85%
5227	Advertising	210	129	250	250	250	0	0.00%
5231	Tools/Equipment	375	677	1,000	1,000	1,000	0	0.00%
5233	Computers and Related Items	-	-	-	-	750	750	0.00%
5234	Recording/Permit Fees	249	250	300	300	300	0	0.00%
5235	Memberships/Dues	553	543	750	750	800	50	6.67%
5236	Transportation	2,006	1,273	1,000	1,000	1,200	200	20.00%
5237	Subsistence	910	-	200	200	350	150	75.00%
5252	Credit Card Service Fees	25,699	12,183	15,000	15,000	15,000	0	0.00%
5259	Amount To Be Reimbursed	-	-	-	-	-	0	0.00%
5261	Construction	59,463	-	-	-	-	0	0.00%
5602	Safety Equipment	721	894	750	750	900	150	20.00%
5603	Employee Training	419	4,720	7,200	7,200	1,000	(6,200)	-86.11%
5606	Bad Debt Expense	3,163	87,823	-	-	-	0	0.00%
Total Maint. and Operations		157,667	168,483	93,839	93,839	87,462	(6,377)	-6.80%
Capital Outlay, Transfers and Reserves								
5106	Leave Cash Out Bank	16,211	15,755	21,824	21,824	14,622	(7,202)	-33.00%
5990	Transfers to Reserves	250,000	112,864	100,000	100,000	100,000	0	0.00%
5990-2	Energy Projects - Repayment			12,864	12,864	12,864	(0)	0.00%
Total C/O, Transfers & Reserves		266,211	128,619	134,688	134,688	127,486	(7,202)	-5.35%
Debt Payment								
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	523	1,794	-	-	-	0	0.00%
Total Debt Payment		523	1,794	-	-	-	0	0.00%
5241	G/F Administrative Services	200,968	226,432	241,203	241,203	330,646	89,443	37.08%
Total		874,442	794,810	695,991	695,991	728,595	32,605	4.68%

5101 - 5102 Motor Pool cost associated with Water re-allocated to Distribution (404) Division

City of Homer
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FUND 200
0401 WATER TREATMENT PLANT

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	91,542	100,790	100,556	100,556	127,452	26,895	26.75%
5102	Fringe Benefits	67,282	70,757	67,827	67,827	79,663	11,836	17.45%
5102-p	PERS Revenue Offset			11,554	11,554	11,554	0	0.00%
5103	P/T Employees	-		4,295	4,295	4,511	216	5.02%
5104	Fringe Benefits P/T	-		551	551	612	61	11.00%
5105	Overtime	24,475	27,715	11,500	11,500	25,000	13,500	117.39%
5107	P/T Overtime							
	<u>Total Salaries and Benefits</u>	<u>183,299</u>	<u>199,262</u>	<u>196,284</u>	<u>196,284</u>	<u>248,792</u>	<u>52,508</u>	<u>26.75%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	8,092	11,240	5,000	5,000	5,400	400	8.00%
5203	Fuel/Lube	49,307	44,329	50,000	50,000	50,000	0	0.00%
5204	Chemicals	122,401	97,869	100,000	100,000	109,000	9,000	9.00%
5207	Vehicle/Boat Maintenance	327	654	900	900	500	(400)	-44.44%
5208	Equipment Maintenance	14,261	18,062	20,000	20,000	20,000	0	0.00%
5209	Building & Grounds Maintenance	2,628	2,041	3,000	3,000	3,000	0	0.00%
5210	Professional & Special Services	1,655	4,404	3,600	3,600	18,000	14,400	400.00%
5217	Electricity	66,508	45,026	51,000	51,000	52,500	1,500	2.94%
5226	Testing/Analysis	81	-	-	-	-	0	0.00%
5602	Safety Equipment	217	211	-	-	-	0	0.00%
5603	Employee Training	(484)	-	-	-	2,500	2,500	0.00%
	<u>Total Maint. and Operations</u>	<u>264,992</u>	<u>223,835</u>	<u>233,500</u>	<u>233,500</u>	<u>260,900</u>	<u>27,400</u>	<u>11.73%</u>
	<u>Total</u>	<u>448,291</u>	<u>423,097</u>	<u>429,784</u>	<u>429,784</u>	<u>509,692</u>	<u>79,908</u>	<u>18.59%</u>

5204 - Increased cost of chemical purchases
5217 - Projected increase in electric costs
5210 - New Remote monitoring & diagnostics contract w/ GE for WTP \$14,000

City of Homer
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FUND 200
0402 WATER TREATMENT PLANT TESTING

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	12,868	21,887	17,288	17,288	18,768	1,480	8.56%
5102	Fringe Benefits	9,264	12,079	11,303	11,303	11,812	509	4.51%
5102-p	PERS Revenue Offset			1,986	1,986	1,986	0	0.00%
5105	Overtime	245	284	500	500	500	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>22,377</u>	<u>34,250</u>	<u>31,077</u>	<u>31,077</u>	<u>33,066</u>	<u>1,989</u>	<u>6.40%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	4,966	2,612	4,200	4,200	4,200	0	0.00%
5208	Equipment Maintenance	2,519	4,212	3,750	3,750	3,750	0	0.00%
5210	Professional & Special Services	607	948	2,000	2,000	2,000	0	0.00%
5220	Refuse/Disposal	-		-	-		0	0.00%
5226	Testing/Analysis	16,944	16,495	16,000	16,000	16,000	0	0.00%
	<u>Total Maint. and Operations</u>	<u>25,035</u>	<u>24,267</u>	<u>25,950</u>	<u>25,950</u>	<u>25,950</u>	<u>0</u>	<u>0.00%</u>
	<u>Total</u>	<u>47,412</u>	<u>58,518</u>	<u>57,027</u>	<u>57,027</u>	<u>59,016</u>	<u>1,989</u>	<u>3.49%</u>



City of Homer
2014 Operating Budget

FUND 200
0403 WATER PUMP STATION

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	24,054	16,409	19,982	19,982	21,503	1,521	7.61%
5102	Fringe Benefits	14,537	11,914	12,442	12,442	14,732	2,290	18.41%
5102-p	PERS Revenue Offset			2,296	2,296	2,296	0	0.00%
5103	P/T Employees	-		614	614	644	31	5.02%
5104	Fringe Benefits P/T	-		79	79	87	9	11.00%
5105	Overtime	269	231	400	400	400	0	0.00%
5107	P/T Overtime	-			-		0	0.00%
	<u>Total Salaries and Benefits</u>	<u>38,860</u>	<u>28,554</u>	<u>35,813</u>	<u>35,813</u>	<u>39,663</u>	<u>3,850</u>	<u>10.75%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	-	881	1,500	1,500	1,500	0	0.00%
5203	Fuel/Lube	-	702	1,000	1,000	1,100	100	10.00%
5208	Equipment Maintenance	85	5,123	6,000	6,000	6,000	0	0.00%
5209	Building & Grounds Maintenance	-	2,039	4,500	4,500	4,500	0	0.00%
5217	Electricity	50,899	50,172	50,000	50,000	48,000	(2,000)	-4.00%
5231	Tools/Equipment	11	1,000	500	500	500	0	0.00%
	<u>Total Maint. and Operations</u>	<u>50,995</u>	<u>59,917</u>	<u>63,500</u>	<u>63,500</u>	<u>61,600</u>	<u>(1,900)</u>	<u>-2.99%</u>
	<u>Total</u>	<u>89,855</u>	<u>88,471</u>	<u>99,313</u>	<u>99,313</u>	<u>101,263</u>	<u>1,950</u>	<u>1.96%</u>



City of Homer
2014 Operating Budget

FUND 200
0404 WATER DISTRIBUTION SYSTEMS

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	129,140	125,811	125,916	125,916	94,732	(31,184)	-24.77%
5102	Fringe Benefits	84,007	84,513	82,415	82,415	62,623	(19,792)	-24.02%
5102-p	PERS Revenue Offset			14,468	14,468	14,468	0	0.00%
5103	P/T Employees	-	3,688	-	-	-	0	0.00%
5104	Fringe Benefits P/T		439			-	0	0.00%
5105	Overtime	13,549	10,003	10,000	10,000	10,000	0	0.00%
5107	P/T Overtime		13			-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>226,696</u>	<u>224,466</u>	<u>232,799</u>	<u>232,799</u>	<u>181,823</u>	<u>(50,976)</u>	<u>-21.90%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	15,486	13,730	9,000	9,000	11,500	2,500	27.78%
5208	Equipment Maintenance	-	781	6,500	6,500	4,000	(2,500)	-38.46%
5209	Building & Grounds Maintenance	-	1,338	1,500	1,500	1,500	0	0.00%
5210	Professional & Special Services	4,435	4,001	7,500	7,500	7,000	(500)	-6.67%
5214	Rents & Leases Expense	-					0	0.00%
5217	Electricity	71,562	45,043	47,000	47,000	47,000	0	0.00%
5231	Tools/Equipment	4,196	2,041	5,000	5,000	5,500	500	10.00%
	<u>Total Maint. and Operations</u>	<u>95,679</u>	<u>66,935</u>	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>	<u>0</u>	<u>0.00%</u>
	<u>Total</u>	<u>322,375</u>	<u>291,401</u>	<u>309,299</u>	<u>309,299</u>	<u>258,323</u>	<u>(50,976)</u>	<u>-16.48%</u>

5101/5102 - Motor Pool associated with Sewer re-allocated from Sewer Admin to this Division. Some labor costs re-allocated to Hydrants (407) per new assessment

City of Homer
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FUND 200
0405 WATER RESERVOIR

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	20,472	31,863	28,276	28,276	30,351	2,075	7.34%
5102	Fringe Benefits	14,797	18,765	18,864	18,864	19,594	730	3.87%
5102-p	PERS Revenue Offset			3,249	3,249	3,249	0	0.00%
5103	P/T Employees	-	615			-	0	0.00%
5104	Fringe Benefits P/T	-	69			-	0	0.00%
5105	Overtime	216	733	500	500	500	0	0.00%
5107	P/T Overtime	-	2			-	0	0.00%
	Total Salaries and Benefits	35,485	52,048	50,889	50,889	53,694	2,805	5.51%
Maintenance and Operations								
5201	Office Supplies							
5202	Operating Supplies	49	712	500	500	600	100	20.00%
5208	Equipment Maintenance	80	207	2,000	2,000	1,800	(200)	-10.00%
5209	Building & Grounds Maintenance	-	13	1,500	1,500	1,200	(300)	-20.00%
5210	Professional & Special Services	850	9,230	16,500	16,500	13,500	(3,000)	-18.18%
5213	Survey/Appraisal	-	850	1,000	1,000	1,000	0	0.00%
	Total Maint. and Operations	979	11,011	21,500	21,500	18,100	(3,400)	-15.81%
	Total	36,464	63,059	72,389	72,389	71,794	(595)	-0.82%

5208/5209/5210 - reduced due to demolition of redwood tank

City of Homer
2014 Operating Budget

FUND 200								
0406 WATER METERS								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	54,455	55,022	55,292	55,292	57,410	2,117	3.83%
5102	Fringe Benefits	34,120	34,091	38,012	38,012	38,532	520	1.37%
5102-p	PERS Revenue Offset			6,353	6,353	6,353	0	0.00%
5103	P/T Employees	-	615			-	0	0.00%
5104	Fringe Benefits P/T	-	69			-	0	0.00%
5105	Overtime	367	53	2,000	2,000	2,000	0	0.00%
5107	P/T Overtime	-	2			-	0	0.00%
	Total Salaries and Benefits	<u>88,943</u>	<u>89,851</u>	<u>101,657</u>	<u>101,657</u>	<u>104,295</u>	<u>2,638</u>	<u>2.59%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	18,981	24,147	31,300	31,300	32,200	900	2.88%
5231	Tools/Equipment	988	688	1,500	1,500	1,500	0	0.00%
5602	Safety Equipment	925	845	750	750	800	50	6.67%
5603	Employee Training	235	-	1,200	1,200	1,200	0	0.00%
	Total Maint. and Operations	<u>21,129</u>	<u>25,680</u>	<u>34,750</u>	<u>34,750</u>	<u>35,700</u>	<u>950</u>	<u>2.73%</u>
	Total	<u>110,072</u>	<u>115,531</u>	<u>136,407</u>	<u>136,407</u>	<u>139,995</u>	<u>3,588</u>	<u>2.63%</u>



City of Homer
2014 Operating Budget

FUND 200
0407 WATER HYDRANTS

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	48,121	46,877	48,219	48,219	97,566	49,347	102.34%
5102	Fringe Benefits	30,441	30,509	29,902	29,902	66,393	36,491	122.04%
5102-p	PERS Revenue Offset			5,540	5,540	5,540	0	0.00%
5103	P/T Employees	-	1,229			-	0	0.00%
5104	Fringe Benefits P/T	-	138			-	0	0.00%
5105	Overtime	210	1,166	100	100	1,500	1,400	1400.00%
5107	P/T Overtime	-	4			-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>78,772</u>	<u>79,923</u>	<u>83,761</u>	<u>83,761</u>	<u>170,999</u>	<u>87,238</u>	<u>104.15%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	9,060	12,115	7,000	7,000	8,000	1,000	14.29%
5210	Professional & Special Services	1,750	-	1,000	1,000	1,500	500	50.00%
	<u>Total Maint. and Operations</u>	<u>10,810</u>	<u>12,115</u>	<u>8,000</u>	<u>8,000</u>	<u>9,500</u>	<u>1,500</u>	<u>18.75%</u>
	<u>Total</u>	<u>89,581</u>	<u>92,038</u>	<u>91,761</u>	<u>91,761</u>	<u>180,499</u>	<u>88,738</u>	<u>96.71%</u>

5101/5102 - Hydrant maintenance - labor cost was reassessed during the 2014 new water/sewer rate setting process

City of Homer
2014 Operating Budget

FUND 200									
SEWER: EXPENDITURE SUMMARY BY LINE ITEM									
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended		
Salaries and Benefits									
5101	Regular Employees	419,697	441,465	455,520	455,520	476,855	21,335	4.68%	
5102	Fringe Benefits	269,116	348,341	291,531	291,531	307,093	15,563	5.34%	
5102-p	Fringe Benefit - PERS relief	54,325	-	52,339	52,339	52,339	0	0.00%	
5103	Part Time Employees	590	5,901	7,364	7,364	7,733	370	5.02%	
5104	P/T Fringe Benefits	159	1,721	945	945	1,049	104	11.00%	
5105	Overtime	22,406	26,137	14,500	14,500	22,100	7,600	52.41%	
5106-x	Leave Cash Out	-	-	-	-	-	0	0.00%	
5107	Part Time Overtime	-	15	-	-	-	0	0.00%	
Total Salaries and Benefits		766,293	823,580	822,198	822,198	867,169	44,971	5.47%	
Maintenance and Operations									
5201	Office Supplies	1,143	14	1,000	1,000	1,100	100	10.00%	
5202	Operating Supplies	26,022	29,899	27,800	27,800	28,300	500	1.80%	
5203	Fuel/Lube	40,303	45,381	42,000	42,000	25,000	(17,000)	-40.48%	
5204	Chemicals	76,390	42,628	25,000	25,000	30,000	5,000	20.00%	
5207	Vehicle/Boat Maintenance	45	-	-	-	250	250	0.00%	
5208	Equipment Maintenance	27,274	29,327	26,200	26,200	28,400	2,200	8.40%	
5209	Building & Grounds Maintenance	354	745	2,500	2,500	2,700	200	8.00%	
5210	Professional & Special Services	14,947	51,832	14,900	14,900	14,900	0	0.00%	
5211	Earnings before transfers	8,414	8,827	9,495	9,495	9,500	5	0.05%	
5214	Rents & Leases	95	-	200	200	200	0	0.00%	
5215	Communications	-	123	500	500	500	0	0.00%	
5216	Postage/Freight	359	2,578	500	500	500	0	0.00%	
5217	Electricity	162,988	167,834	180,000	180,000	182,000	2,000	1.11%	
5218	Water	17,246	14,763	16,000	16,000	16,000	0	0.00%	
5219	Sewer	661	695	750	750	700	(50)	-6.67%	
5221	Property Insurance	7,743	7,524	8,433	8,433	8,636	203	2.41%	
5222	Auto Insurance	11,033	11,033	11,473	11,473	11,472	(1)	-0.01%	
5223	Liability Insurance	13,805	12,712	11,582	11,582	9,372	(2,210)	-19.08%	
5226	Testing/Analysis	5,729	4,228	4,000	4,000	4,000	0	0.00%	
5227	Advertising	-	81	300	300	250	(50)	-16.67%	
5231	Tools/Equipment	4,459	1,419	4,000	4,000	5,100	1,100	27.50%	
5232	Damage not covered by Insurance	-	-	-	-	-	0	0.00%	
5234	Recording/Permit Fees	-	1,680	-	-	-	0	0.00%	
5235	Memberships/Dues	515	700	750	750	750	0	0.00%	
5236	Transportation	276	430	450	450	400	(50)	-11.11%	
5237	Subsistence	892	-	150	150	300	150	100.00%	
5252	Credit Card Expense	25,697	12,176	15,000	15,000	15,000	0	0.00%	
5601	Clothing/Uniforms	313	400	400	400	600	200	50.00%	
5602	Safety Equipment	1,451	1,850	1,950	1,950	2,250	300	15.38%	
5603	Employee Training	986	4,810	9,000	9,000	9,000	0	0.00%	
5606	Bad Debt Expense	2,137	(341)	2,500	2,500	2,500	0	0.00%	
5622	Reimbursement	-	-	-	-	-	0	0.00%	
Total Maint. and Operations		451,276	453,347	416,833	416,833	409,680	(7,153)	-1.72%	
Capital Outlay, Transfers and Reserves									
5901	C/O Equipment	-	-	-	-	-	0	0.00%	
5910	Loss on Sale of Fixed Assets	-	-	-	-	-	0	0.00%	
5990	Transfer to Reserves	250,000	100,000	100,000	100,000	100,000	0	0.00%	
5990-2	Energy Projects - Repayment	-	20,618	20,618	20,618	20,618	(0)	0.00%	
5106	Leave Cash Out Bank Transfer	20,412	20,149	25,574	25,574	14,527	(11,047)	-43.20%	
Total C/O, Transfers		270,412	140,767	146,192	146,192	135,144	(11,048)	-7.56%	
5607	Debt Payment	-	-	-	-	-	0	0.00%	
5608	Interest Expense	-	-	-	-	-	0	0.00%	
Total Debt Service		-	-	-	-	-	0	0.00%	
5241	G/F Admin Services	279,013	310,086	319,102	319,102	342,409	23,307	7.30%	
Total Other Charges		279,013	310,086	319,102	319,102	342,409	23,307	7.30%	
TOTAL		1,766,994	1,727,780	1,704,325	1,704,325	1,754,403	50,078	2.94%	

City of Homer
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FUND 200								
0500 SEWER ADMINISTRATION								
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	116,862	127,632	130,761	130,761	103,129	(27,631)	-21.13%
5102	Fringe Benefits	66,362	141,979	79,475	79,475	63,847	(15,628)	-19.66%
5102-p	Fringe Benefit - PERS relief	54,325		15,024	15,024	15,024	0	0.00%
5103	P/T Employees	590	2,213	-	-	-	0	0.00%
5104	Fringe Benefits P/T	159	790	-	-	-	0	0.00%
5105	Overtime	388	321	1,000	1,000	900	(100)	-10.00%
5107	P/T Overtime	-	2	-	-	-	0	0.00%
5106	Leave Cash Out	-	-	-	-	-	0	0.00%
	Total Salaries and Benefits	238,685	272,938	226,260	226,260	182,900	(43,360)	-19.16%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,143	14	1,000	1,000	1,100	100	10.00%
5202	Operating Supplies	870	642	800	800	800	0	0.00%
5208	Equipment Maintenance	-	-	-	-	-	0	0.00%
5210	Professional & Special Services	3,430	3,463	4,500	4,500	4,500	0	0.00%
5211	Accounting/Auditing	8,414	8,827	9,495	9,495	9,500	5	0.05%
5214	Rents & Leases Expense	-	-	-	-	-	0	0.00%
5215	Communications	-	123	500	500	500	0	0.00%
5216	Postage/Freight	359	2,503	500	500	500	0	0.00%
5221	Property Insurance	7,743	7,524	8,433	8,433	8,636	203	2.41%
5222	Auto Insurance	11,033	11,033	11,473	11,473	11,472	(1)	-0.01%
5223	Liability Insurance	13,805	12,712	11,582	11,582	9,372	(2,210)	-19.08%
5227	Advertising	-	81	300	300	250	(50)	-16.67%
5231	Tools/Equipment	234	722	1,000	1,000	1,000	0	0.00%
5232	Damage not covered by insurance	-	-	-	-	-	0	0.00%
5234	Recording/Permit Fees	-	1,680	-	-	-	0	0.00%
5235	Memberships/Dues	515	700	750	750	750	0	0.00%
5236	Transportation	276	430	450	450	400	(50)	-11.11%
5237	Subsistence	892	-	150	150	300	150	100.00%
5252	Credit Card Services	25,697	12,176	15,000	15,000	15,000	0	0.00%
5259	Amount to be Reimbursed	-	-	-	-	-	0	0.00%
5601	Uniform/Clothing Allowance	313	400	400	400	600	200	50.00%
5602	Safety Equipment	1,272	1,799	1,750	1,750	1,900	150	8.57%
5603	Employee Training	986	4,810	9,000	9,000	9,000	0	0.00%
5606	Bad Debt Expense	2,137	(341)	2,500	2,500	2,500	0	0.00%
5622	Reimbursement	-	-	-	-	-	0	0.00%
	Total Maint. and Operations	79,119	69,298	79,583	79,583	78,080	(1,503)	-1.89%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	250,000	100,000	100,000	100,000	100,000	0	0.00%
5990-2	Energy Projects - Repayment	-	20,618	20,618	20,618	20,618	(0)	0.00%
5106	Leave Cash Out	20,412	20,149	25,574	25,574	14,527	(11,047)	-43.20%
	Total C/O, Transfers & Reserves	270,412	140,767	146,192	146,192	135,144	(11,048)	-7.56%
<u>Debt Payment</u>								
5607	Debt Payment	-	-	-	-	-	0	0.00%
5608	Debt Payment Interest	-	-	-	-	-	0	0.00%
	Total Debt Payment	-	-	-	-	-	0	0.00%
5241	G/F Administration Services	279,013	310,086	319,102	319,102	342,409	23,307	7.30%
Total		867,229	793,089	771,137	771,137	738,534	(32,603)	-4.23%

5101/5102 - Motor Pool costs associated with Water re-allocated to Collection (504)

City of Homer
2014 Operating Budget

FUND 200
0501 SEWER PLANT OPERATIONS

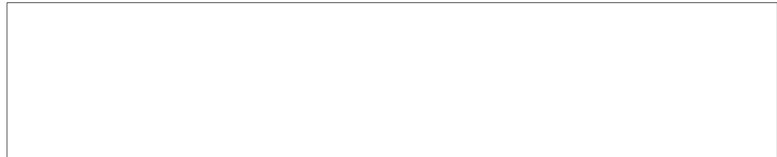
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	119,747	120,463	132,232	132,232	161,764	29,532	22.33%
5102	Fringe Benefits	83,464	84,172	90,336	90,336	103,319	12,983	14.37%
5102-p	Fringe Benefit - PERS relief			15,193	15,193	15,193	0	0.00%
5103	P/T Employees	-	615	7,364	7,364	7,733	370	5.02%
5104	Fringe Benefits P/T	-	585	945	945	1,049	104	11.00%
5105	Overtime	13,355	17,260	10,600	10,600	12,000	1,400	13.21%
5107	P/T Overtime	-	2					
	<u>Total Salaries and Benefits</u>	<u>216,566</u>	<u>223,097</u>	<u>256,670</u>	<u>256,670</u>	<u>301,058</u>	<u>44,388</u>	<u>17.29%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	8,351	8,401	7,500	7,500	8,000	500	6.67%
5203	Fuel/Lube	40,303	45,381	42,000	42,000	25,000	(17,000)	-40.48%
5204	Chemicals	76,390	42,628	25,000	25,000	30,000	5,000	20.00%
5207	Vehicle/Boat Maintenance	45	-	-	-	250	250	0.00%
5208	Equipment Maintenance	17,465	25,201	18,000	18,000	19,500	1,500	8.33%
5209	Building & Grounds Maintenance	342	501	500	500	500	0	0.00%
5210	Professional & Special Services	2,478	963	2,500	2,500	2,500	0	0.00%
5214	Rents & Leases Expense	95	-	200	200	200	0	0.00%
5216	Postage/Freight		75				0	0.00%
5217	Electricity	149,301	154,282	160,000	160,000	160,000	0	0.00%
5218	Water	17,246	14,763	16,000	16,000	16,000	0	0.00%
5219	Sewer	661	695	750	750	700	(50)	-6.67%
5231	Tools/Equipment	-	-	-	-	900	900	0.00%
5602	Safety Equipment	180	51	200	200	350	150	75.00%
5603	Employee Training	-	-	-	-	-	0	0.00%
	<u>Total Maint. and Operations</u>	<u>312,857</u>	<u>292,941</u>	<u>272,650</u>	<u>272,650</u>	<u>263,900</u>	<u>(8,750)</u>	<u>-3.21%</u>
	Total	<u>529,423</u>	<u>516,039</u>	<u>529,320</u>	<u>529,320</u>	<u>564,958</u>	<u>35,638</u>	<u>6.73%</u>

5203 - Reduced cost due to conversion to natural gas

City of Homer
2014 Operating Budget

FUND 200
0502 SEWER TESTING

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	23,027	43,430	35,966	35,966	38,852	2,886	8.02%
5102	Fringe Benefits	17,839	24,016	22,976	22,976	24,074	1,097	4.78%
5102-p	PERS Revenue Offset			4,133	4,133	4,133	0	0.00%
5105	Overtime	397	555	200	200	200	0	0.00%
<u>Total Salaries and Benefits</u>		<u>41,263</u>	<u>68,000</u>	<u>63,275</u>	<u>63,275</u>	<u>67,258</u>	<u>3,984</u>	<u>6.30%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies						0	0.00%
5202	Operating Supplies	6,672	6,268	4,000	4,000	4,000	0	0.00%
5210	Professional & Special Services	812	657	400	400	400	0	0.00%
5226	Testing/Analysis	5,729	4,228	4,000	4,000	4,000	0	0.00%
<u>Total Maint. and Operations</u>		<u>13,213</u>	<u>11,154</u>	<u>8,400</u>	<u>8,400</u>	<u>8,400</u>	<u>0</u>	<u>0.00%</u>
Total		<u>54,477</u>	<u>79,154</u>	<u>71,675</u>	<u>71,675</u>	<u>75,658</u>	<u>3,984</u>	<u>5.56%</u>



City of Homer
2014 Operating Budget

FUND 200
0503 SEWER PUMPS/LIFT STATION

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	78,407	77,434	79,088	79,088	83,487	4,399	5.56%
5102	Fringe Benefits	51,460	50,754	51,039	51,039	55,958	4,919	9.64%
5102-p	PERS Revenue Offset			9,087	9,087	9,087	0	0.00%
5103	P/T Employees	-	3,073	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	346			-	0	0.00%
5105	Overtime	7,052	5,848	1,700	1,700	7,000	5,300	311.76%
5107	P/T Overtime	-	11			-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>136,919</u>	<u>137,466</u>	<u>140,915</u>	<u>140,915</u>	<u>155,533</u>	<u>14,618</u>	<u>10.37%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	6,317	10,485	10,500	10,500	10,500	0	0.00%
5208	Equipment Maintenance	8,944	4,125	7,000	7,000	7,500	500	7.14%
5209	Building & Grounds Maintenance	11	244	2,000	2,000	2,200	200	10.00%
5217	Electricity	13,687	13,551	20,000	20,000	22,000	2,000	10.00%
5231	Tools/Equipment	1,761	496	1,500	1,500	1,600	100	6.67%
	<u>Total Maint. and Operations</u>	<u>30,721</u>	<u>28,902</u>	<u>41,000</u>	<u>41,000</u>	<u>43,800</u>	<u>2,800</u>	<u>6.83%</u>
	Total	<u>167,640</u>	<u>166,368</u>	<u>181,915</u>	<u>181,915</u>	<u>199,333</u>	<u>17,418</u>	<u>9.57%</u>

5208/5209/5217 - Increase due new Kachemak Dr sewer lift station

City of Homer
2014 Operating Budget

FUND 200
0504 SEWER COLLECTION SYSTEM

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	81,654	72,505	77,473	77,473	89,622	12,149	15.68%
5102	Fringe Benefits	49,991	47,420	47,704	47,704	59,895	12,191	25.56%
5102-p	PERS Revenue Offset			8,902	8,902	8,902	0	0.00%
5105	Overtime	1,214	2,153	1,000	1,000	2,000	1,000	100.00%
	<u>Total Salaries and Benefits</u>	<u>132,860</u>	<u>122,079</u>	<u>135,078</u>	<u>135,078</u>	<u>160,419</u>	<u>25,341</u>	<u>18.76%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	3,812	4,102	5,000	5,000	5,000	0	0.00%
5206	Food/Staples						0	0.00%
5208	Equipment Maintenance	865	-	1,200	1,200	1,400	200	16.67%
5209	Building & Grounds Maintenance	-					0	0.00%
5210	Professional & Special Services	8,227	46,749	7,500	7,500	7,500	0	0.00%
5214	Rents & Leases Expense	-		-	-		0	0.00%
5231	Tools/Equipment	2,463	201	1,500	1,500	1,600	100	6.67%
	<u>Total Maint. and Operations</u>	<u>15,367</u>	<u>51,052</u>	<u>15,200</u>	<u>15,200</u>	<u>15,500</u>	<u>300</u>	<u>1.97%</u>
	Total	<u>148,226</u>	<u>173,131</u>	<u>150,278</u>	<u>150,278</u>	<u>175,919</u>	<u>25,641</u>	<u>17.06%</u>

5101/5102 - Motor Pool costs associated with Sewer re-allocated from Sewer Admin to this Division

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ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis. Enterprise Funds are maintained on the accrual basis of accounting. Expenses are controlled through budgetary accounting procedures similar to the governmental fund.

PORT & HARBOR FUND

The following Funds are a component of the Port & Harbor Fund:

- **PORT & HARBOR:** This fund accounts for operations of the port and harbor. User charges are designed to recover cost of operation and maintenance of the system.

- **PORT & HARBOR DEPRECIATION RESERVES:** This Fund is used to put resources aside for the replacement and repair of fixed assets. Transfers are made annually through the budget process.

- **PORT & HARBOR PROJECTS:** This Fund is used as a pass-through fund. All projects that are Port & Harbor related and have any kind of funding, are required to be maintained separately for accounting purposes. This account allows for segregation of projects for reporting purposes. Additionally, if a major project is being completed, it will be completed through this fund in order to segregate related costs.

- **PORT & HARBOR CRUISE SHIP TAX:** For each passenger on a cruise ship that lands in the Homer Spit, a tax is collected through the Kenai Peninsula Borough. The Borough just recently decided to share this with the City of Homer, with the stipulations that these funds are to be used only for directly related expenses related to the cruise ships. A reserve account was set up to maintain segregation of these funds.

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NARRATIVES:

PORT & HARBOR – Administration (400-0600): Port and Harbor Department is an Enterprise Fund activity that manages, maintains and operates the Homer Small Boat Harbor, commercial Fish Dock, Ice Production Plant, Fish Grinding Facility, Pioneer (Ferry) Dock, Deep Water Dock, and Uplands areas for storage, parking, and land leases. The Small Boat Harbor consists of 920 reserved boat slips, 6,000+ linear feet of transient boat moorage, wood grid and steel grid for vessel repairs, barge ramp, and five lanes of load and launch ramps. The Fish Dock has 383 feet of vessel mooring face alongside, and 8 electric-hydraulic cranes. The Ice Plant is capable of making 4 tons of ice per hour, can store up to 180 tons, and delivers ice to vessels at Fish Dock by both augured and pneumatic means. The Pioneer (Ferry) Dock has preferential berthing for USCG Buoy Tender Hickory and State of Alaska Ferries. The Deep Water Dock berths floating processors and other medium size vessels on its inside berth and ships to 800' LOA, 65,000 displacement tons on its 345 foot face.

Mission Statement: The mission of the Port and Harbor Department is to provide safe port and harbor facilities for our commercial clients, recreational users, and the general public, to manage and maintain these facilities cost effectively and to administer our Tariff and procedures fairly and equitably for all users.

THE HARBOR (400-0601): The Harbor 601 is the “operations division” of Port and Harbor Department, actively managing and operating our Port and Harbor Facilities. Harbor Officers provide 24-hours, 365 days security and patrolling of Port and Harbor facilities and are first responders in case of fire, medical or other emergency situations such as vessels taking on water. Harbor Officers report new vessel arrivals for moorage billings; inspect facilities for safety and service problems; and initiate work requests for needed repairs. Harbor Officers monitor transient moorage, reserved slip moorage, Fish Dock, wood and steel grid schedules, Pioneer Dock and Deep Water Dock on a regular basis. All high displacement vessel arrivals and departures are observed and any associated damage to our facilities is reported. Frequent towage services for vessels that lost power or to shift vessels from mooring space to other moorings are performed by Harbor Officers using skiffs or the harbor tug. Vessel inventory is performed nightly of all vessels in the Small Boat Harbor and on our docks and repair grids to enable moorage charges and service charges to be billed out by Administrative staff. Harbor Officers receive training in CPR, First Aid, Automatic External Defibrillator use, Emergency Trauma Training (ETT), hazardous materials handling, marine firefighting, port security and USCG licensing.

PIONEER DOCK (400-0602): The Pioneer Dock berths the Coast Guard Buoy Tender Hickory, the Alaska Marine Highway System Ferries, and occasional tugs and barges. Fuel barges land here to pump petroleum products through pipelines to Petro Marine Services shore tanks. Objectives include marketing the Pioneer Dock to medium size cruise ships enabling passengers to access locally provided tours and sales goods. Numerous USCG mandated security improvements, training, exercises and drills have been conducted at the Pioneer Dock. Demolition of the old Main Dock has been identified as a future capital project.

FISH DOCK (400-0603): The Fish Dock cost center includes the dock, the cranes, the Ice Plant, and cold storage facility. The Fish Dock has 383 feet of dock face for mooring fishing vessels, 8

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electric-hydraulic cranes for unloading, cold storage cubicles for rent in the Ice Plant. The Ice Plant makes 4 tons of ice per hour, stores up to 180 tons, and can deliver flake ice to fishing vessels at Fish Dock via augured and pneumatic delivery systems. The revenues on the Fish Dock derive from wharfage charges, crane rental, ice sales, cold storage rental, etc.

DEEP WATER DOCK (400-0604): The Deep Water Dock provides 345 feet of dock face for berthing vessels plus 2 mooring dolphins and one mooring buoy off the south end, and one mooring dolphin and one mooring buoy off the north end of the dock. Larger vessels can berth at the DWD by securing mooring lines to the available mooring dolphins and buoys. The “inside berth” of 210’ provides additional moorage space.

OUTFALL LINE (400-0605): The outfall line was constructed in 1990 to meet Environmental Protection Agency (EPA) standards for fish waste discharge. Discharges are regulated under NPDES general permit AK-G52-000. This cost function was created to track expenses associated with the outfall line and associated lift/pump station. These costs include scheduled preventive maintenance, repairs, and maintaining a spare parts inventory. Associated utility costs are included in the Fish Dock expenses.

FISH GRINDER (400-0606): The Fish Grinder was constructed in 2000 using Alaska Department of Fish and Game grant funding. It is owned and operated by the City of Homer under ADF&G/City of Homer Cooperative Agreement #COOP-00-035. This cost function was created to track expenses associated with the fish grinder operation per ADFG grant requirements.

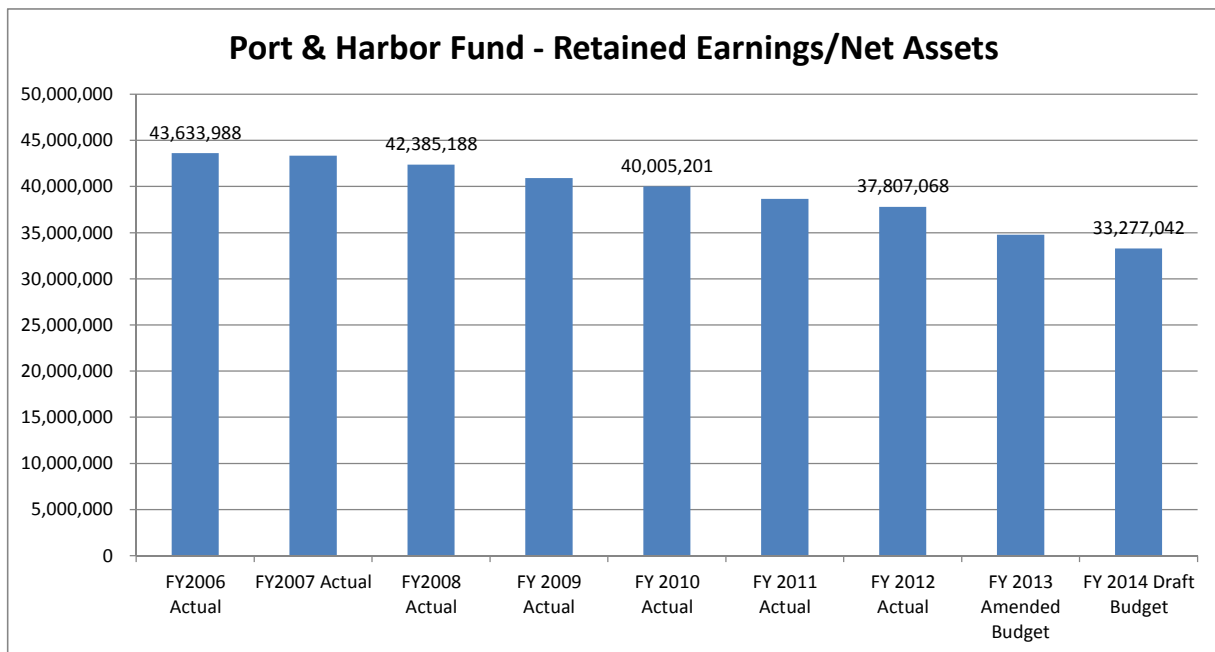
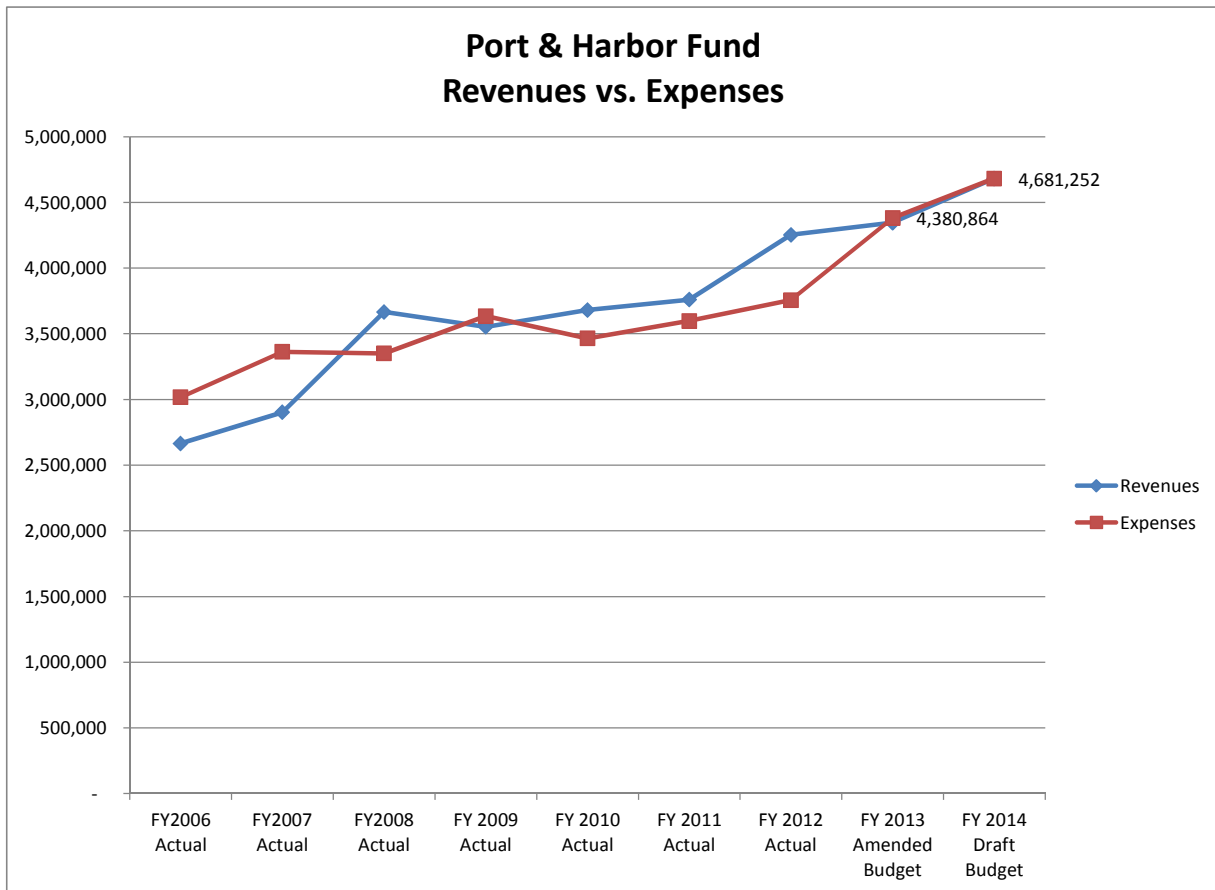
ADMINISTRATION MAINTENANCE (400-0610): This represents expenses associated with the administration of the Public Works Maintenance of Port and Harbor facilities by the Public Works Director, Public Works Superintendent and the Port Maintenance Lead Technician.

HARBOR MAINTENANCE (400-0611): This Unit represents the labor and operation expenses associated with maintenance of the harbor facilities, including all floats systems, ramps and transient moorages, and wood & steel grids. This includes operating supplies, heating fuel, fuel for vehicles vehicle, boat and equipment maintenance, building and grounds maintenance, used oil collection /disposal, utilities and float/ramp repair.

PIONEER DOCK MAINTENANCE (400-0612): This account is used to track expenses associated with the maintenance of the Pioneer Dock separate from the Pioneer Dock operating costs.

DEEP WATER DOCK MAINTENANCE (400-0614): The purpose of this account is to track the maintenance costs separate from operating costs. Electricity, water service, dock maintenance and repairs are reflected here for the Deep Water Dock.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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Port & Harbor All Funds Combined (400, 456, 452, & 415)

FY 2014

	Port & Harbor Enterprise Fund	Port & Harbor Depreciation Reserve	Port & Harbor Bond Reserve	Port & Harbor Fleet Depreciation	Port & Harbor Projects	Total Port & Harbor Funds
	400	456	456	452	415	
Revenue						
<u>Total Operating Revenue</u>	<u>4,320,860</u>					<u>4,320,860</u>
Operating Expenses before Depreciation:						
Personnel	1,801,674					1,801,674
Operations & Maintenance	1,216,331	62,000			<u>15,000</u>	1,293,331
Debt Service	0		288,650			288,650
Other Charges	601,112					601,112
<u>Total Operating Expenses</u>	<u>3,619,117</u>	<u>62,000</u>	<u>288,650</u>	<u>0</u>	<u>15,000</u>	<u>3,984,767</u>
Operating Income before Depreciation:	701,743	(62,000)	(288,650)	0	(15,000)	336,093
Depreciation Expense	1,490,000					1,490,000
Earnings from Operations	(788,257)	(62,000)	(288,650)	0	(15,000)	(1,153,907)
Total Non - Operating Revenue	360,392	681,686	300,000	30,000	15,000	1,387,078
Earnings before transfers	(427,865)	619,686	11,350	30,000	0	233,171
Depreciation Reserves	(711,686)					(711,686)
Repayment of Energy Funds	(17,544)					(17,544)
Bond Reserves	(300,000)					(300,000)
Leave Cash Out Bank	(32,905)					(32,905)
Change in Net Assets	(1,490,000)	619,686	11,350	30,000	0	(828,964)
Beginning Net Assets	34,767,042	1,509,884	827,672	90,195		37,194,793
<u>Ending Net Assets</u>	<u>33,277,042</u>	<u>2,129,570</u>	<u>839,022</u>	<u>120,195</u>	<u>0</u>	<u>36,365,829</u>

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FUND 400 PORT & HARBOR FUND COMBINED STATEMENT					
FUND BUDGET:	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Draft Budget
Port & Harbor Revenue					
<u>Total Operating Revenue</u>	<u>3,398,229</u>	<u>3,776,848</u>	<u>3,889,259</u>	<u>3,889,259</u>	<u>4,320,860</u>
Operating Expenses					
Personnel	1,681,756	1,730,819	1,759,447	1,759,447	1,801,674
Operations & Maintenance	1,010,736	1,109,463	1,167,106	1,184,606	1,216,331
Debt Service	0	0	0	0	0
Other Charges (Administrative Fees)	369,068	393,483	532,436	532,436	601,112
<u>Total Operating Expenses</u>	<u>3,061,559</u>	<u>3,233,765</u>	<u>3,458,989</u>	<u>3,476,489</u>	<u>3,619,117</u>
Operating Income (Loss) before Depreciation:	336,670	543,083	430,270	412,770	701,743
Depreciation Expense	1,488,909	1,369,668	1,493,879	1,493,879	1,490,000
Profit (Loss) from Operations:	(1,152,239)	(826,584)	(1,063,609)	(1,081,109)	(788,257)
Total Non-Operating Revenue	361,952	477,004	456,721	456,721	360,392
Profit (Loss) from Operations Before Transfers:	(790,287)	(349,580)	(606,888)	(624,388)	(427,865)
Transfers to...					
Capital Contributions	0	0	0		
Depreciation Reserves	500,000	484,252	516,997	516,997	711,686
Repayment of Energy Funds	0	0	17,544	17,544	17,544
Bond Reserves	0	0	327,672	327,672	300,000
Leave Cash Out Bank	35,830	38,183	42,163	42,163	32,905
Change in Net Assets	(1,326,117)	(872,016)	(1,511,263)	(1,528,763)	(1,490,000)
Beginning Net Assets	<u>40,005,201</u>	<u>38,679,084</u>	<u>37,807,068</u>	<u>36,295,805</u>	<u>34,767,042</u>
** Fixed asset adj for contributed Assets					
Ending Net Assets	<u>38,679,084</u>	<u>37,807,068</u>	<u>36,295,805</u>	<u>34,767,042</u>	<u>33,277,042</u>

City of Homer
2014 Operating Budget

**Fund 400
Port & Harbor Fund Revenues**

Account		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	Increase (Decrease)	
Number	Expense Description	Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	From FY 2013 Amended	
Administration 0600								
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.00%
4650	Rents & Leases	251,261	292,383	330,000	330,000	360,000	30,000	9.09%
Sub-Total Operating Revenue		269,261	310,383	348,000	348,000	378,000	30,000	8.62%
4527	PERS Revenue	103,169	118,644	185,481	185,481	100,772	(84,709)	-45.67%
4634	Port Storage Fees	47,490	71,952	45,000	45,000	78,000	33,000	73.33%
4635	Port Impound Fee			1,000	1,000	1,000	0	0.00%
4705	Business License	20	25	40	40	40	0	0.00%
4801	Interest on Investments	5,613	5,053	6,800	6,800	6,800	0	0.00%
4901	Surplus Property Sale	15,207	119,654	55,000	55,000	10,000	(45,000)	-81.82%
4902	Other Revenue	6,192	918	400	400	780	380	95.00%
Total Non-Operating Revenue		177,691	316,246	293,721	293,721	197,392	(96,329)	-32.80%
Harbor 0601								
4245	Waste Oil Disposal Recovery	4,256	4,104	5,000	5,000	5,000	0	0.00%
4249	Oil Spill Materials Recovery	19	184	1,000	1,000	1,000	0	0.00%
4318	Parking Revenue	27,510	26,687	23,000	23,000	28,000	5,000	21.74%
4319	Sale of Electrical Supplies	2,146	2,691	2,500	2,500	2,500	0	0.00%
4624	Berth Rent Transient Monthly	389,944	390,174	448,435	448,435	420,000	(28,435)	-6.34%
4625	Berth Rent-Reserved	880,218	939,411	1,012,250	1,012,250	1,050,000	37,750	3.73%
4626	Berth Rent Transient Annual	124,919	110,201	143,656	143,656	118,000	(25,656)	-17.86%
4627	Berth Rent Transient Semi-Annual	66,317	43,897	76,264	76,264	60,000	(16,264)	-21.33%
4628	Berth Rent Transient Daily	86,890	82,883	99,923	99,923	93,000	(6,923)	-6.93%
4629	Metered Energy	78,671	83,982	118,000	118,000	83,000	(35,000)	-29.66%
4644	Pumping	444	953	1,000	1,000	1,000	0	0.00%
4645	Wooden Grid Use	7,242	7,808	7,000	7,000	7,000	0	0.00%
4646	Commercial Ramp/Beach Landing	32,254	56,834	40,000	40,000	60,000	20,000	50.00%
4647	Berth Waiting List	7,200	7,068	7,500	7,500	7,500	0	0.00%
4648	Steel Grid Use	10,940	8,545	13,000	13,000	13,000	0	0.00%
4653	L and L Ramp	99,282	105,274	100,000	100,000	108,000	8,000	8.00%
4663	Transient Energy 110 Volts	31,704	42,199	33,000	33,000	43,000	10,000	30.30%
4664	Transient Energy 220 Volts	20,133	26,707	20,000	20,000	27,000	7,000	35.00%
4665	Transient Energy 208 Volts	83,684	90,095	82,000	82,000	90,000	8,000	9.76%
4666	Commercial Ramp/Beach Wharfage	43,478	103,005	50,000	50,000	50,000	0	0.00%
4672	Port Security	38,273	18,360	8,000	8,000	15,600	7,600	95.00%
Sub-Total Operating Revenue		2,035,524	2,151,063	2,291,528	2,291,528	2,282,600	(8,928)	-0.39%
4802	Penalties & Interest	12,592	16,181	13,000	13,000	13,000	0	0.00%
4902	Other	49,158	70,392	50,000	50,000	50,000	0	0.00%
Sub-Total Non-Operating Revenue		61,750	86,573	63,000	63,000	63,000	0	0.00%
Total Harbor Revenues		\$ 2,097,274	\$ 2,237,635	\$ 2,354,528	\$ 2,354,528	\$ 2,345,600	(8,928)	-0.38%

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**Fund 400
Port & Harbor Fund Revenues**

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Pioneer Dock 0602								
4638	Pioneer Dock-Fuel WH	133,398	158,766	220,000	220,000	255,000	35,000	15.91%
4639	Pioneer Dock- Wharfage		123	1,000	1,000	1,000	0	0.00%
4641	Pioneer Dock-Water Sales	14,533	19,211	12,000	12,000	12,000	0	0.00%
4642	Pioneer Dock-Docking	58,239	64,342	55,000	55,000	110,000	55,000	100.00%
4637	Seafood Wharfage-MD		587			1,000	1,000	0.00%
4631	USCG Leases	24,461	24,692	24,010	24,010	24,692	682	2.84%
	Sub-Total Operating Revenue	230,631	267,721	312,010	312,010	403,692	91,682	29.38%
	Total Pioneer Dock Revenues	\$ 230,631	\$ 267,721	\$ 312,010	\$ 312,010	\$ 403,692	91,682	29.38%
Fish Dock 0603								
4620	Ice Sales	372,722	313,194	392,000	392,000	392,000	0	0.00%
4621	Cold Storage	20,523	20,261	26,000	26,000	32,000	6,000	23.08%
4622	Crane Rental	228,734	216,301	230,000	230,000	230,000	0	0.00%
4623	Card Access Fee	9,752	10,400	8,240	8,240	8,240	0	0.00%
4637	Seafood Wharfage-Fish Dock	40,415	37,659	48,410	48,410	43,175	(5,235)	-10.81%
4700	Other Wharfage-Fish Dock	1,179	2,403	1,236	1,236	1,236	0	0.00%
	Sub-Total Operating Revenue	673,325	600,218	705,886	705,886	706,651	765	0.11%
4206	Fish Tax	122,511	74,185	100,000	100,000	100,000	0	0.00%
	Sub-Total Non-Operating Revenue	122,511	74,185	100,000	100,000	100,000	0	0.00%
	Total Fish Dock Revenues	\$ 795,836	\$ 674,404	\$ 805,886	\$ 805,886	\$ 806,651	765	0.09%
Deep Water Dock 0604								
4633	Stevedoring	16,162	21,333	13,000	13,000	50,117	37,117	285.52%
4637	Seafood Wharfage	5,124	1,948	5,000	5,000	3,000	(2,000)	-40.00%
4640	DWD - Wharfage	2,659	15,829	76,675	76,675	60,000	(16,675)	-21.75%
4643	DWD - Docking	105,272	349,639	95,000	95,000	350,000	255,000	268.42%
4668	DWD - Water	38,355	43,400	25,000	25,000	70,000	45,000	180.00%
	Total Operating Revenue	\$ 167,572	\$ 432,148	\$ 214,675	\$ 214,675	\$ 533,117	318,442	148.34%
Outfall Line 0605								
4704	Outfall Line	4,800	4,800	4,800	4,800	4,800	0	0.00%
	Total Outfall Line Revenue	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0	0.00%
Fish Grinder 0606								
4706	Grinding Fees	17,118	10,515	12,360	12,360	12,000	(360)	-2.91%
	Total Fish Grinder Revenues	\$ 17,118	\$ 10,515	\$ 12,360	\$ 12,360	\$ 12,000	(360)	-2.91%
	Total Non-Operating Revenue	361,952	477,004	456,721	456,721	360,392	(96,329)	-21.09%
	Total Operating Revenue	3,398,229	3,776,848	3,889,259	3,889,259	4,320,860	431,601	11.10%
	Total Port & Harbor Revenues	\$ 3,760,182	\$ 4,253,853	\$ 4,345,980	\$ 4,345,980	\$ 4,681,252	335,272	7.71%

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FUND 400							
COMBINED EXPENDITURE SUMMARY BY LINE ITEM							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
<u>Salaries and Benefits</u>							
5101	Regular Employees	830,083	871,664	877,042	877,042	913,394	36,352 4.14%
5102	Fringe Benefits	659,653	680,786	620,756	620,756	618,612	(2,144) -0.35%
5102-p	PERS Revenue Offset	-	-	100,772	100,772	100,772	0 0.00%
5103	Part Time Employees	131,215	122,718	110,152	110,152	118,207	8,055 7.31%
5104	P/T Fringe Benefits	23,614	28,053	16,324	16,324	16,943	619 3.79%
5105	Overtime	33,410	25,335	28,899	28,899	28,645	(254) -0.88%
5107	Part Time Overtime	3,778	2,263	5,500	5,500	5,100	(400) -7.27%
	Total Salaries and Benefits	1,681,754	1,730,819	1,759,447	1,759,447	1,801,674	42,227 2.40%
<u>Maintenance and Operations</u>							
5201	Office Supplies	3,748	2,370	5,000	5,000	4,500	(500) -10.00%
5202	Operating Supplies	15,972	15,837	30,500	30,500	28,500	(2,000) -6.56%
5203	Fuel/Lube	39,381	42,147	40,300	40,300	40,300	0 0.00%
5204	Chemicals	5,015	2,383	7,200	7,200	6,000	(1,200) -16.67%
xxxx	Diving Services					5,000	5,000 0.00%
5207	Vehicle/Boat Maintenance	4,006	12,560	14,000	14,000	14,000	0 0.00%
5208	Equipment Maintenance	54,030	60,759	70,000	70,000	70,000	0 0.00%
5209	Building & Grounds Maintenance	30,587	51,171	58,000	58,000	59,500	1,500 2.59%
5210	Professional & Special Services	22,384	11,778	24,500	24,500	22,000	(2,500) -10.20%
5211	Accounting/Auditing	16,499	17,322	19,141	19,141	17,417	(1,724) -9.01%
5212	Eng/Arch/Design	-	-	-	-	-	0 0.00%
5213	Surveyor/Appraisal	200	1,665	8,200	8,200	7,000	(1,200) -14.63%
5214	Rents & Leases	4,505	4,485	7,000	7,000	6,000	(1,000) -14.29%
5215	Communications	8,870	5,730	7,000	7,000	7,000	0 0.00%
5216	Postage/Freight	5,114	5,150	4,000	4,000	4,500	500 12.50%
5217	Electricity	418,901	417,007	433,000	433,000	437,000	4,000 0.92%
5218	Water	74,931	65,965	78,700	78,700	77,360	(1,340) -1.70%
5219	Sewer	8,056	7,343	8,100	8,100	8,800	700 8.64%
5220	Refuse/Disposal	38,288	54,692	45,000	45,000	65,000	20,000 44.44%
5221	Property Insurance	4,482	17,482	32,766	32,766	33,603	837 2.55%
5222	Auto Insurance	12,522	9,392	11,428	11,428	10,267	(1,161) -10.16%
5223	Liability Insurance	58,248	56,047	58,771	58,771	56,484	(2,287) -3.89%
5227	Advertising	4,112	7,628	8,000	10,500	9,000	(1,500) -14.29%
5231	Tools/Equipment	12,004	15,474	23,500	23,500	24,500	1,000 4.26%
5233	Computers and Related Items	-	-	-	-	-	0 0.00%
5235	Memberships/Dues	2,232	1,129	3,000	3,000	2,500	(500) -16.67%
5236	Transportation	3,164	5,792	10,000	10,000	10,000	0 0.00%
5237	Subsistence	2,378	3,541	6,500	6,500	5,500	(1,000) -15.38%
5238	Printing/Binding	2,190	7,070	5,500	5,500	5,500	0 0.00%
5248	Lobbying	20,000	20,125	22,000	22,000	22,000	0 0.00%
5249	Oil Spill Materials Recovery	569	1,725	2,000	2,000	2,000	0 0.00%
5252	Credit Card Expense	41,457	25,388	15,000	30,000	35,000	5,000 16.67%
5254	Over short	-	-	-	-	-	0 0.00%
5256	Waste Oil Disposal	28,623	22,804	28,000	28,000	28,000	0 0.00%
5258	Float & Ramp Repairs	3,983	13,478	15,000	15,000	15,000	0 0.00%
5287	Electrical Supplies	1,972	3,266	3,000	3,000	3,000	0 0.00%
5601	Clothing/Uniforms	5,781	5,056	6,500	6,500	7,000	500 7.69%
5602	Safety Equipment	5,272	7,175	13,000	13,000	16,500	3,500 26.92%
5603	Employee Training	4,703	6,571	13,000	13,000	13,000	0 0.00%
5606	Bad Debt Expense	5,533	82,559	22,000	22,000	22,000	0 0.00%
5610	Collections Expense	-	-	-	-	-	0 0.00%
5612	Deferred Loss Expense	-	-	-	-	-	0 0.00%
5613	Bond Issue Fees	-	-	-	-	-	0 0.00%
5627	Port Security	41,024	19,397	8,500	8,500	15,600	7,100 83.53%
	Total Operations & Maintenance	1,010,736	1,109,463	1,167,106	1,184,606	1,216,331	31,725 2.68%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	500,000	484,252	516,997	516,997	711,686	194,689 37.66%
5990-2	Transfer to Reserves for Energy Project Repay	-	-	14,252	14,252	14,252	0 0.00%
5990-3	Transfer to Revolving Energy Fund	-	-	3,291	3,291	3,291	0 0.00%
5990-4	Transfer to Bond Fund	-	-	327,672	327,672	300,000	(27,672) -8.45%
5106	Transfer to Leave Cash Out	35,830	38,183	42,163	42,163	32,905	(9,258) -21.96%
	Total Capital Outlay	535,830	522,436	904,376	904,376	1,062,135	157,759 17.44%
<u>Other Charges</u>							
5241	G/F Admin Services	369,068	393,483	532,436	532,436	601,112	68,676 12.90%
	Total Other Charges	369,068	393,483	532,436	532,436	601,112	68,676 12.90%
	Totals	3,597,387	3,756,200	4,363,364	4,380,864	4,681,252	300,387 6.86%

**City of Homer
2014 Operating Budget**

FUND 400							
600 PORT & HARBOR - ADMINISTRATION							
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
<u>Salaries and Benefits</u>							
5101	Regular Employees	189,282	205,304	207,040	207,040	179,059	(27,981) -13.51%
5102	Fringe Benefits	227,969	247,001	146,626	146,626	123,443	(23,183) -15.81%
5102-p	PERS Revenue Offset	-	-	100,772	100,772	100,772	0 0.00%
5103	P/T Employees	4,637	17,996	-	-	-	0 0.00%
5104	Fringe Benefits P/T	624	4,132	-	-	-	0 0.00%
5105	Overtime	2,194	1,252	2,000	2,000	2,000	0 0.00%
5107	P/T Overtime	-	7	-	-	-	0 0.00%
	Total Salaries and Benefits	424,707	475,691	456,438	456,438	405,274	(51,164) -11.21%
<u>Maintenance and Operations</u>							
5201	Office Supplies	2,343	1,169	2,500	2,500	2,500	0 0.00%
5202	Operating Supplies	2,041	1,339	2,500	2,500	2,500	0 0.00%
5207	Vehicle/Boat Maintenance	-	26	-	-	-	0 0.00%
5208	Equipment Maintenance	-	-	-	-	-	0 0.00%
5209	Building & Grounds Maintenance	8,342	11,482	5,000	5,000	5,000	0 0.00%
5210	Professional & Special Services	3,223	1,577	3,500	3,500	2,500	(1,000) -28.57%
5211	Accounting/Auditing	16,499	17,322	19,141	19,141	17,417	(1,724) -9.01%
5213	Survey/Appraisal	200	1,665	7,200	7,200	6,000	(1,200) -16.67%
5214	Rents & Leases Expense	4,505	4,485	7,000	7,000	6,000	(1,000) -14.29%
5215	Communications	5,914	5,730	7,000	7,000	7,000	0 0.00%
5216	Postage/Freight	5,114	5,150	4,000	4,000	4,500	500 12.50%
5221	Property Insurance	4,482	17,482	32,766	32,766	33,603	837 2.55%
5222	Auto Insurance	12,522	9,392	11,428	11,428	10,267	(1,161) -10.16%
5223	Liability Insurance	58,248	56,047	58,771	58,771	56,484	(2,287) -3.89%
5227	Advertising	3,889	5,636	6,000	8,500	8,000	(500) -5.88%
5231	Tools/Equipment	504	4,493	6,000	6,000	7,000	1,000 16.67%
5235	Memberships/Dues	2,232	1,129	2,500	2,500	2,000	(500) -20.00%
5236	Transportation	2,911	3,652	4,000	4,000	4,000	0 0.00%
5237	Subsistence	2,212	2,040	3,500	3,500	2,500	(1,000) -28.57%
5238	Printing/Binding	2,082	5,481	4,500	4,500	4,500	0 0.00%
5248	Lobbying	20,000	20,125	22,000	22,000	22,000	0 0.00%
5252	Credit Card Service Fees	41,457	25,388	15,000	30,000	35,000	5,000 16.67%
5603	Employee Training	568	796	3,000	3,000	3,000	0 0.00%
5606	Bad Debt Expense	5,533	82,559	22,000	22,000	22,000	0 0.00%
5612	Deferred Loss Expense	-	-	-	-	-	0 0.00%
5613	Bond Issue Fees	-	-	-	-	-	0 0.00%
	Total Maint. and Operations	204,823	284,167	249,306	266,806	263,771	(3,035) -1.14%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	42,310	54,023	43,748	43,748	45,000	1,252 2.86%
5990-2	Transfer to Reserves for Energy Project Repay	-	-	14,252	14,252	14,252	0 0.00%
5990-3	Transfer to Revolving Energy Fund	-	-	3,291	3,291	3,291	0 0.00%
5990-4	Transfer to Bond Fund	-	-	327,672	327,672	300,000	(27,672) -8.45%
5106	Leave Cash Out Bank	35,830	38,183	42,163	42,163	32,905	(9,258) -21.96%
	Total C/O, Transfers & Reserves	78,140	92,207	431,127	431,127	395,449	(35,678) -8.28%
<u>Debt Payment</u>							
2305	Debt Payment (Acct 400-000-2305)	-	-	-	-	-	0 0.00%
5608	Debt Payment Interest	-	-	-	-	-	0 0.00%
	Total Debt Payment	-	-	-	-	-	0 0.00%
5241	G/F Administrative Services	369,068	393,483	532,436	532,436	601,112	68,676 12.90%
	Total	1,076,738	1,245,548	1,669,307	1,686,807	1,665,606	(21,201) -1.26%

5101 - 5106 - 25% of Administrative Assistant charged to account from City Managers office for lease maintainance.
5102-p - Fringe Benefits PERS
5231 - Marina Billing Program Upgrade.

City of Homer
2014 Operating Budget

FUND 400

601 PORT & HARBOR - HARBOR

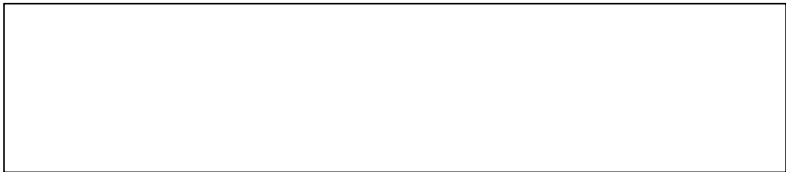
Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	275,522	276,066	276,359	276,359	321,285	44,927	16.26%
5102	Fringe Benefits	180,383	176,822	195,545	195,545	211,202	15,656	8.01%
5103	P/T Employees	60,241	69,954	57,325	57,325	80,390	23,065	40.24%
5104	Fringe Benefits P/T	8,975	9,075	9,379	9,379	10,644	1,265	13.49%
5105	Overtime	16,366	12,737	16,159	16,159	16,500	341	2.11%
5106	Leave Cash Out						0	0.00%
5107	P/T Overtime	1,642	229	3,685	3,685	3,000	(685)	-18.59%
Total Salaries and Benefits		543,129	544,884	558,452	558,452	643,021	84,569	15.14%
Maintenance and Operations								
5201	Office Supplies	1,136	942	1,500	1,500	1,500	0	0.00%
5202	Operating Supplies	10,617	7,545	12,000	12,000	12,000	0	0.00%
5203	Fuel/Lube	14,562	12,525	14,500	14,500	14,500	0	0.00%
5204	Chemicals	2,516	2,370	3,000	3,000	3,000	0	0.00%
5207	Vehicle/Boat Maintenance	2,614	3,033	4,000	4,000	4,000	0	0.00%
5208	Equipment Maintenance	757	376	2,000	2,000	2,000	0	0.00%
5209	Buildings & Grounds Maintenance	6,270	2,446	6,500	6,500	6,500	0	0.00%
5210	Professional & Special Services	5,192	3,666	5,000	5,000	5,000	0	0.00%
5213	Surveyor/Appraisal	-		1,000	1,000	1,000	0	0.00%
5217	Electricity	255,759	256,110	265,000	265,000	270,000	5,000	1.89%
5218	Water	41,298	39,939	40,000	40,000	40,400	400	1.00%
5219	Sewer	6,174	5,752	5,000	5,000	6,200	1,200	24.00%
5220	Refuse/Disposal	38,288	54,692	45,000	45,000	65,000	20,000	44.44%
5227	Advertising	223	1,992	2,000	2,000	1,000	(1,000)	-50.00%
5231	Tools/Equipment	2,113	3,240	6,000	6,000	6,000	0	0.00%
5236	Transportation	253	2,140	4,000	4,000	4,000	0	0.00%
5237	Subsistence	166	1,501	2,000	2,000	2,000	0	0.00%
5238	Printing/Binding	108	1,589	1,000	1,000	1,000	0	0.00%
5249	Oil Spill Response Supplies	569	1,725	2,000	2,000	2,000	0	0.00%
5287	Electrical Supplies	1,972	3,266	3,000	3,000	3,000	0	0.00%
5601	Uniform/Clothing Allowance	3,213	2,283	3,500	3,500	3,500	0	0.00%
5602	Safety Equipment	3,876	5,760	6,000	6,000	6,000	0	0.00%
5603	Employee Training	2,563	3,400	4,000	4,000	4,000	0	0.00%
5627	Port Security	41,024	19,397	8,500	8,500	15,600	7,100	83.53%
Total Maint. and Operations		441,260	435,686	446,500	446,500	479,200	32,700	7.32%
Capital Outlay, Transfers and Reserves								
5990	Transfer to Reserves	97,171	91,341	100,475	100,475	110,000	9,525	9.48%
Total C/O, Transfers & Reserves		97,171	91,341	100,475	100,475	110,000	9,525	9.48%
Total		1,081,560	1,071,911	1,105,427	1,105,427	1,232,221	126,794	11.47%

City of Homer
2014 Operating Budget

FUND 400

602 PORT & HARBOR - PIONEER DOCK

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	16,646	16,131	16,182	16,182	21,450	5,268	32.56%
5102	Fringe Benefits	10,772	10,564	13,693	13,693	13,806	113	0.82%
5103	P/T Employees	1,879	1,690	2,638	2,638	2,901	263	9.96%
5104	Fringe Benefits P/T	332	1,774	248	248	384	136	54.94%
5105	Overtime	976	758	795	795	800	5	0.63%
5107	P/T Overtime	70	14	-	-	-	0	0.00%
5106	Leave Cash Out	-	-	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>30,675</u>	<u>30,931</u>	<u>33,556</u>	<u>33,556</u>	<u>39,341</u>	<u>5,785</u>	<u>17.24%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	-	0	0.00%
5202	Operating Supplies	583	70	1,000	1,000	1,000	0	0.00%
5206	Food/Staples	-	-	-	-	-	0	0.00%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	0	0.00%
5209	Building & Ground Maintenance	-	-	1,000	1,000	1,000	0	0.00%
5210	Professional & Special Services	2,000	-	2,000	2,000	2,000	0	0.00%
5217	Electricity	3,708	3,662	4,000	4,000	4,000	0	0.00%
5218	Water	-	-	3,000	3,000	3,260	260	8.67%
5231	Tools/Equipment	100	1,638	1,000	1,000	1,000	0	0.00%
5602	Safety Equipment	59	-	500	500	500	0	0.00%
<u>Total Maint. and Operations</u>		<u>6,451</u>	<u>5,370</u>	<u>13,500</u>	<u>13,500</u>	<u>13,760</u>	<u>260</u>	<u>1.93%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	70,516	66,285	72,913	72,913	106,745	33,832	46.40%
<u>Total C/O, Transfers & Reserves</u>		<u>70,516</u>	<u>66,285</u>	<u>72,913</u>	<u>72,913</u>	<u>106,745</u>	<u>33,832</u>	<u>46.40%</u>
<u>Total</u>		<u>107,642</u>	<u>102,586</u>	<u>119,969</u>	<u>119,969</u>	<u>159,846</u>	<u>39,877</u>	<u>33.24%</u>



City of Homer
2014 Operating Budget

FUND 400

603 PORT & HARBOR - FISH DOCK

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	181,650	194,814	190,488	190,488	187,643	(2,846)	-1.49%
5102	Fringe Benefits	125,868	126,186	134,016	134,016	134,090	74	0.06%
5103	P/T Employees	42,834	30,834	29,370	29,370	32,016	2,646	9.01%
5104	Fringe Benefits P/T	8,226	7,869	2,450	2,450	5,532	3,082	125.80%
5105	Overtime	9,796	7,630	7,000	7,000	7,000	0	0.00%
5106	Leave Cash Out						0	0.00%
5107	Part Time Overtime	1,996	2,000	1,210	1,210	1,500	290	23.97%
	<u>Total Salaries and Benefits</u>	<u>370,371</u>	<u>369,333</u>	<u>364,535</u>	<u>364,535</u>	<u>367,781</u>	<u>3,246</u>	<u>0.89%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	269	259	1,000	1,000	500	(500)	-50.00%
5202	Operating Supplies	328	1,677	5,000	5,000	3,000	(2,000)	-40.00%
5203	Fuel/Lube	3,306	3,792	3,800	3,800	3,800	0	0.00%
5204	Chemicals	2,499	13	4,200	4,200	3,000	(1,200)	-28.57%
5207	Vehicle/Boat Maintenance	228		-	-	-	0	0.00%
5208	Equipment Maintenance	36,960	36,698	45,000	45,000	45,000	0	0.00%
5209	Building & Grounds Maintenance	7,252	14,496	19,000	19,000	15,000	(4,000)	-21.05%
5210	Professional & Special Services	3,490	2,634	5,000	5,000	5,000	0	0.00%
5217	Electricity	144,771	142,089	147,000	147,000	147,000	0	0.00%
5218	Water	30,443	22,055	31,000	31,000	29,000	(2,000)	-6.45%
5219	Sewer	913	404	2,000	2,000	1,500	(500)	-25.00%
5231	Tools/Equipment	1,029	466	3,000	3,000	3,000	0	0.00%
5602	Safety Equipment	169	68	3,000	3,000	3,000	0	0.00%
5603	Employee Training	883	1,325	3,000	3,000	3,000	0	0.00%
	<u>Total Maint. and Operations</u>	<u>232,540</u>	<u>225,975</u>	<u>272,000</u>	<u>272,000</u>	<u>261,800</u>	<u>(10,200)</u>	<u>-3.75%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	211,613	198,916	218,807	218,807	80,000	(138,807)	-63.44%
	<u>Total C/O, Transfers & Reserves</u>	<u>211,613</u>	<u>198,916</u>	<u>218,807</u>	<u>218,807</u>	<u>80,000</u>	<u>(138,807)</u>	<u>-63.44%</u>
	<u>Total</u>	<u>814,524</u>	<u>794,224</u>	<u>855,342</u>	<u>855,342</u>	<u>709,581</u>	<u>(145,761)</u>	<u>-17.04%</u>

City of Homer
2014 Operating Budget

FUND 400

604 PORT & HARBOR - DEEP WATER DOCK

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	19,817	19,452	19,550	19,550	25,014	5,464	27.95%
5102	Fringe Benefits	18,970	18,786	13,596	13,596	15,969	2,373	17.45%
5103	P/T Employees	1,879	1,690	2,638	2,638	2,901	263	9.96%
5104	Fringe Benefits P/T	358	225	248	248	384	136	54.94%
5105	Overtime	2,640	904	845	845	845	0	0.00%
5107	P/T Overtime	70	14				0	0.00%
5106	Leave Cash Out	-					0	0.00%
	Total Salaries and Benefits	<u>43,734</u>	<u>41,071</u>	<u>36,877</u>	<u>36,877</u>	<u>45,113</u>	<u>8,236</u>	<u>22.33%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies						0	0.00%
5202	Operating Supplies	-					0	0.00%
5209	Building & Grounds Maintenance		90			1,000	1,000	0.00%
5210	Professional & Special Services	996	366	1,000	1,000	2,000	1,000	100.00%
5217	Electricity	7,561	7,882	8,000	8,000	8,000	0	0.00%
5218	Water	1,256	1,445	2,000	2,000	2,000	0	0.00%
5231	Tools/Equipment	492	437	1,000	1,000	1,000	0	0.00%
5601	Uniform/Clothing Allowance	-					0	0.00%
5602	Safety Equipment	-				1,000	1,000	0.00%
	Total Maint. and Operations	<u>10,305</u>	<u>10,219</u>	<u>12,000</u>	<u>12,000</u>	<u>15,000</u>	<u>3,000</u>	<u>25.00%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	68,517	64,406	70,846	70,846	359,724	288,878	407.75%
	Total C/O, Transfers & Reserves	<u>68,517</u>	<u>64,406</u>	<u>70,846</u>	<u>70,846</u>	<u>359,724</u>	<u>288,878</u>	<u>407.75%</u>
	Total	<u>122,557</u>	<u>115,696</u>	<u>119,723</u>	<u>119,723</u>	<u>419,837</u>	<u>300,114</u>	<u>250.67%</u>

Notes:

City of Homer
2014 Operating Budget

FUND 400

605 PORT & HARBOR - OUTFALL LINE

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
Total Salaries and Benefits		-	-	-	-	-	-	-
Maintenance and Operations								
5208	Equipment Maintenance	-						
5209	Bldg/Grds Maint		1,500	3,000	3,000	3,000	0	0.00%
5210	Professional & Special Services	536	1,000	3,000	3,000	3,000	0	0.00%
Total Maint. and Operations		536	2,500	6,000	6,000	6,000	-	0.00%
Capital Outlay, Transfers and Reserves								
5990	Transfer to Reserves	2,821	2,652	2,917	2,917	2,917	0	0.00%
Total C/O, Transfers & Reserves		2,821	2,652	2,917	2,917	2,917	0	0.00%
Total		3,357	5,152	8,917	8,917	8,917	0	0.00%

5210 - Annual Dive Survey.

City of Homer
2014 Operating Budget

FUND 400

606 PORT & HARBOR - FISH GRINDER

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	-			-	-	0	0.00%
5102	Fringe Benefits	11			-	-	0	0.00%
5103	P/T Employees	32				-	0	0.00%
	Total Salaries and Benefits	43	-	-	-	-	0	0.00%
<u>Maintenance and Operations</u>								
5201	Office Supplies							
5202	Operating Supplies	410	3,202	4,000	4,000	4,000	0	0.00%
5208	Equipment Maintenance	10,336	14,873	14,000	14,000	14,000	0	0.00%
5209	Building & Grounds Maintenance	-	2,344	2,500	2,500	2,500	0	0.00%
5218	Water	975	1,373	1,500	1,500	1,500	0	0.00%
	Total Maint. and Operations	11,721	21,792	22,000	22,000	22,000	0	0.00%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	7,052	6,629	7,291	7,291	7,300	9	0.12%
	Total C/O, Transfers & Reserves	7,052	6,629	7,291	7,291	7,300	9	0.12%
	Total	18,817	28,421	29,291	29,291	29,300	9	0.03%

Notes:

City of Homer
2014 Operating Budget

FUND 400

610 PORT & HARBOR - ADMINISTRATION MAINTENANCE

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended
<u>Salaries and Benefits</u>							
5101	Regular Employees	23,694			-	-	0 0.00%
5102	Fringe Benefits	10,020			-	-	0 0.00%
5103	P/T Employees	147	135		-	-	0 0.00%
5104	Fringe Benefits P/T	12	11		-	-	0 0.00%
5105	Overtime	23			-	-	0 0.00%
	<u>Total Salaries and Benefits</u>	<u>33,896</u>	<u>146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0 0.00%</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	-			-	-	0 0.00%
5202	Operating Supplies	350			-	-	0 0.00%
5208	Equipment Maintenance	-			-	-	0 0.00%
5209	Building & Grounds Maintenance	294			-	-	0 0.00%
5210	Professional & Special Services	675			-	-	0 0.00%
5215	Communications	2,955			-	-	0 0.00%
5231	Tools/Equipment	825			-	-	0 0.00%
5233	Computers and Related Items	-			-	-	0 0.00%
5603	Employee Training	-			-	-	0 0.00%
	<u>Total Maint. and Operations</u>	<u>5,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0 0.00%</u>
	<u>Total</u>	<u>38,995</u>	<u>146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0 0.00%</u>

Notes:
The cost center has been phased out.

City of Homer
2014 Operating Budget

FUND 400

611 PORT & HARBOR - HARBOR MAINTENANCE

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
Salaries and Benefits								
5101	Regular Employees	98,319	129,223	135,401	135,401	144,626	9,225	6.81%
5102	Fringe Benefits	67,607	81,206	94,809	94,809	97,139	2,330	2.46%
5103	P/T Employees	19,565	419	18,181	18,181	-	(18,181)	-100.00%
5104	Fringe Benefits P/T	5,087	4,966	4,000	4,000	-	(4,000)	-100.00%
5105	Overtime	1,215	1,645	1,500	1,500	1,500	0	0.00%
5107	P/T Overtime	-	-	605	605	600	(5)	-0.83%
5106	Leave Cash Out	-	-	-	-	-	-	-
Total Salaries and Benefits		191,793	217,459	254,497	254,497	243,865	(10,632)	-4.18%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	-
5202	Operating Supplies	1,643	1,001	5,000	5,000	5,000	0	0.00%
5203	Fuel/Lube	21,513	25,830	22,000	22,000	22,000	0	0.00%
5207	Vehicle/Boat Maintenance	1,164	9,501	10,000	10,000	10,000	0	0.00%
5208	Equipment Maintenance	5,978	8,812	8,000	8,000	8,000	0	0.00%
5209	Building & Grounds Maintenance	6,495	11,534	10,500	10,500	10,500	0	0.00%
5210	Professional & Special Services	2,522	2,535	5,000	5,000	2,500	(2,500)	-50.00%
xxxx	Diving Services	-	-	-	-	5,000	5,000	0.00%
5217	Electricity	7,102	7,264	9,000	9,000	8,000	(1,000)	-11.11%
5218	Water	958	1,154	1,200	1,200	1,200	0	0.00%
5219	Sewer	969	1,187	1,100	1,100	1,100	0	0.00%
5231	Tools/Equipment	4,398	3,907	4,000	4,000	4,000	0	0.00%
5235	Memberships/Dues	-	-	500	500	500	0	0.00%
5236	Transportation	-	-	2,000	2,000	2,000	0	0.00%
5237	Subsistence	-	-	1,000	1,000	1,000	0	0.00%
5256	Used Oil Disposal	28,623	22,804	28,000	28,000	28,000	0	0.00%
5258	Float and Ramp Repair	3,983	13,478	15,000	15,000	15,000	0	0.00%
5601	Uniform/Clothing Allowance	2,567	2,773	3,000	3,000	3,500	500	16.67%
5602	Safety Equipment	33	-	1,500	1,500	3,000	1,500	100.00%
5603	Employee Training	690	1,050	3,000	3,000	3,000	0	0.00%
Total Maint. and Operations		88,639	112,830	129,800	129,800	133,300	3,500	2.70%
Total		280,432	330,289	384,297	384,297	377,165	(7,132)	-1.86%



City of Homer
2014 Operating Budget

FUND 400

612 PORT & HARBOR - PIONEER DOCK MAINTENANCE

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	12,576	15,337	16,011	16,011	17,158	1,147	7.16%
5102	Fringe Benefits	9,017	10,111	11,164	11,164	11,482	318	2.85%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0	0.00%
5105	Overtime	71	205	100	100	-	(100)	-100.00%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
<u>Total Salaries and Benefits</u>		<u>21,664</u>	<u>25,653</u>	<u>27,275</u>	<u>27,275</u>	<u>28,640</u>	<u>1,365</u>	<u>5.00%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	-	0	0.00%
5202	Operating Supplies	-	344	500	500	500	0	0.00%
5209	Building & Grounds Maintenance	1,240	3,870	5,000	5,000	5,000	0	0.00%
5231	Tools/Equipment	1,543	985	1,500	1,500	1,500	0	0.00%
5602	Safety Equipment	540	1,011	1,000	1,000	1,000	0	0.00%
<u>Total Maint. and Operations</u>		<u>3,323</u>	<u>6,210</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>0.00%</u>
<u>Total</u>		<u>24,987</u>	<u>31,863</u>	<u>35,275</u>	<u>35,275</u>	<u>36,640</u>	<u>1,365</u>	<u>3.87%</u>

Notes:

City of Homer
2014 Operating Budget

FUND 400

614 PORT & HARBOR - DEEP WATER DOCK MAINTENANCE

Account Number	Expense Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted Budget	FY 2013 Amended Budget	FY 2014 Adopted Budget	Increase (Decrease) From FY 2013 Amended	
<u>Salaries and Benefits</u>								
5101	Regular Employees	12,576	15,337	16,011	16,011	17,158	1,147	7.16%
5102	Fringe Benefits	9,036	10,110	11,307	11,307	11,482	175	1.55%
5103	P/T Employees	-	-	-	-	-	0	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0	0.00%
5105	Overtime	129	205	500	500	-	(500)	-100.00%
5107	P/T Overtime	-	-	-	-	-	0	0.00%
	<u>Total Salaries and Benefits</u>	<u>21,741</u>	<u>25,652</u>	<u>27,818</u>	<u>27,818</u>	<u>28,640</u>	<u>822</u>	<u>2.95%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	-	-	-
5202	Operating Supplies	-	660	500	500	500	0	0.00%
5209	Building & Grounds Maintenance	694	3,409	5,500	5,500	10,000	4,500	81.82%
5210	Professional & Special Services	3,750	-	-	-	-	0	0.00%
5231	Tools/Equipment	1,000	308	1,000	1,000	1,000	0	0.00%
5602	Safety Equipment	595	336	1,000	1,000	2,000	1,000	100.00%
	<u>Total Maint. and Operations</u>	<u>6,039</u>	<u>4,713</u>	<u>8,000</u>	<u>8,000</u>	<u>13,500</u>	<u>5,500</u>	<u>68.75%</u>
	<u>Total</u>	<u>27,780</u>	<u>30,365</u>	<u>35,818</u>	<u>35,818</u>	<u>42,140</u>	<u>6,322</u>	<u>17.65%</u>

Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2014 Operating Budget**



CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for the financial resources, which are limited to expenditures for capital outlays, expended to acquire or construct major capital assets of a relative permanent nature. Such financial resources include grants, contributions, bond proceeds, and operating transfers from other funds.

Capital Project Funds provide a formal mechanism to ensure that revenues dedicated to certain project are used only for that project and enable the City administration to report to grantors of [Capital Project Fund] revenue that their requirements regarding the use of the revenue are fully satisfied.

The City of Homer uses two major types of Capital Project Funds:

- **Depreciation Reserves**
- **Project Reserves**

Depreciation Reserves include:

- General Fund Depreciation Reserves (156)
- Fleet Depreciation Reserves (152)
- Utility (Water & Sewer) Depreciation Reserves (256)
- Port & Harbor Depreciation Reserves (456 & 452)

Project Reserves Include:

- General Fund Capital Project Reserves (151)
- General Non Capital Project Reserves (157)
- HAWSP (Homer Accelerated Water & Sewer Projects) (205)
- Water & Sewer Projects (215)
- Port & Harbor Projects (415)
- Other (Special) Reserves
 - ✓ *Land (150)*
 - ✓ *HART(Homer Accelerated Roads & Trails) – Roads (160)*
 - ✓ *HART(Homer Accelerated Roads & Trails) – Trails (165)*
 - ✓ *Port – Cruise Ship Tax (460)*
 - ✓ *Ocean Dr. Loop Special Service Dist. (808)*

City of Homer
2014 Operating Budget

Notes:

1. **General Fund Capital Project Reserves** (151) are either funded in full or in part by grants or loaning agencies.
2. **General Non-Capital Project Reserves** (157) are to account for projects that are funded either in full or in part by grants or loaning agencies. These are usually small in dollar amount.
3. **HART** (Homer Accelerated Roads & Trails) ROADS) and **HAWSP** (Homer Accelerated Water & Sewer Projects) share **one third** (50/50) of the total Sales Tax Receipts received by the City (the **two thirds** go to General Fund). New roads, new trails, and refurbishing existing ones are funded through this HART fund. New Water & Sewer infrastructures are funded through HAWSP.
4. **Port & Harbor Depreciation Reserves** (456 & 452) – Fund 456 includes the depreciation reserves and the **Harbor Bond Reserve**. Fund 452 is established to account for the Port & Harbor Enterprise Fund’s fleet reserves.

**City of Homer
2014 Operating Budget**

Depreciation Reserve

Fund # - Account #	Account Name	Ending balance, FY 2012	Transferred In/(out)	Other Income	Expenditures	Ending Balance, FY 2013	Transferred In/(out)	Other Income	Expenditures	Ending Balance, FY 2014
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General Fund Depreciations		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
156-0367	Public Art	3,181			3,181			(2,000)	1,181	
156-0369	Sewall	30,640	10,000		40,640	10,000			50,640	
156-0370	Animal Shelter	12,132			(8,133)	3,999		(9,715)	(5,716)	
156-0375	General	421,800	(210,610)	1,306	212,497				212,497	
156-0377	Public Safety Building		300,000		300,000			(300,000)	0	
156-0384	City Hall	(69,432)			(9,146)	(78,578)		(10,336)	(88,914)	
156-0385	Park & Rec	101,848			(3,141)	98,707		(82,359)	16,348	
156-0387	Planning	61,075				61,075		(25,000)	36,075	
156-0388	Airport	98,302			(7,425)	90,877		(24,659)	66,218	
156-0390	Library	80,443	1,910		(20,560)	61,793		(20,582)	41,211	
156-0393	Fire	142,322	(50,000)		(1,960)	90,362		(37,500)	52,862	
156-0394	Police	196,766	(50,000)		(1,960)	144,806		(65,000)	79,806	
156-0395	Public Works	392,347			(4,962)	387,385		(3,333)	384,052	
156-0396	Leased Pro	194,571				194,571			194,571	
156-0397	Fishing Hole	(360)		110,676		110,316			110,316	
156-0398	IT	0	10,000		(3,736)	6,264			6,264	
156-0399	Sister City	18,708				18,708			18,708	
Total		1,684,343	11,300	111,982	(61,023)	1,746,602	10,000	(580,484)	1,176,118	
Audited (CAFR)		1,684,343								

Water & Sewer Depreciations		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
256-0378	Water	2,215,273	56,000	570	(109,126)	2,162,717	112,398	(66,418)	2,208,697	
256-0379	Sewer	2,065,520	56,000		(249,612)	1,871,908	100,787	(35,518)	1,937,177	
256-0380	Spit Reservoir Tank Repair	(6,040)				(6,040)			(6,040)	
256-0381	Soundview/Woodard CK Sanitary	(98,404)				(98,404)			(98,404)	
256-0932	Ocean Dr Sewer - Ord 08-38	90,000				90,000			90,000	
256-0934	Hillside, Ocean Dr Lp Ord 08-38	40,000				40,000			40,000	
Total		4,306,348	112,000	570	(358,738)	4,060,180	213,185	(101,935)	4,171,430	
Audited (CAFR)		4,306,348								

Port & Harbor Depreciations		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
456-0380	P & H Reserve	1,583,525	358,997	14,252	(104,080)	1,852,694	681,686	14,252	(489,249)	2,059,383
456-0382	P & H Bond Reserve	500,000	327,672		(71,978)	755,694	300,000		(288,650)	767,044
452-0374	P & H Fleet Reserve	87,194	30,000		(26,999)	90,195	30,000		(25,001)	95,194
Total		2,170,718	716,669	14,252	(203,057)	2,698,583	1,011,686	14,252	(802,900)	2,921,621
Audited (CAFR)										

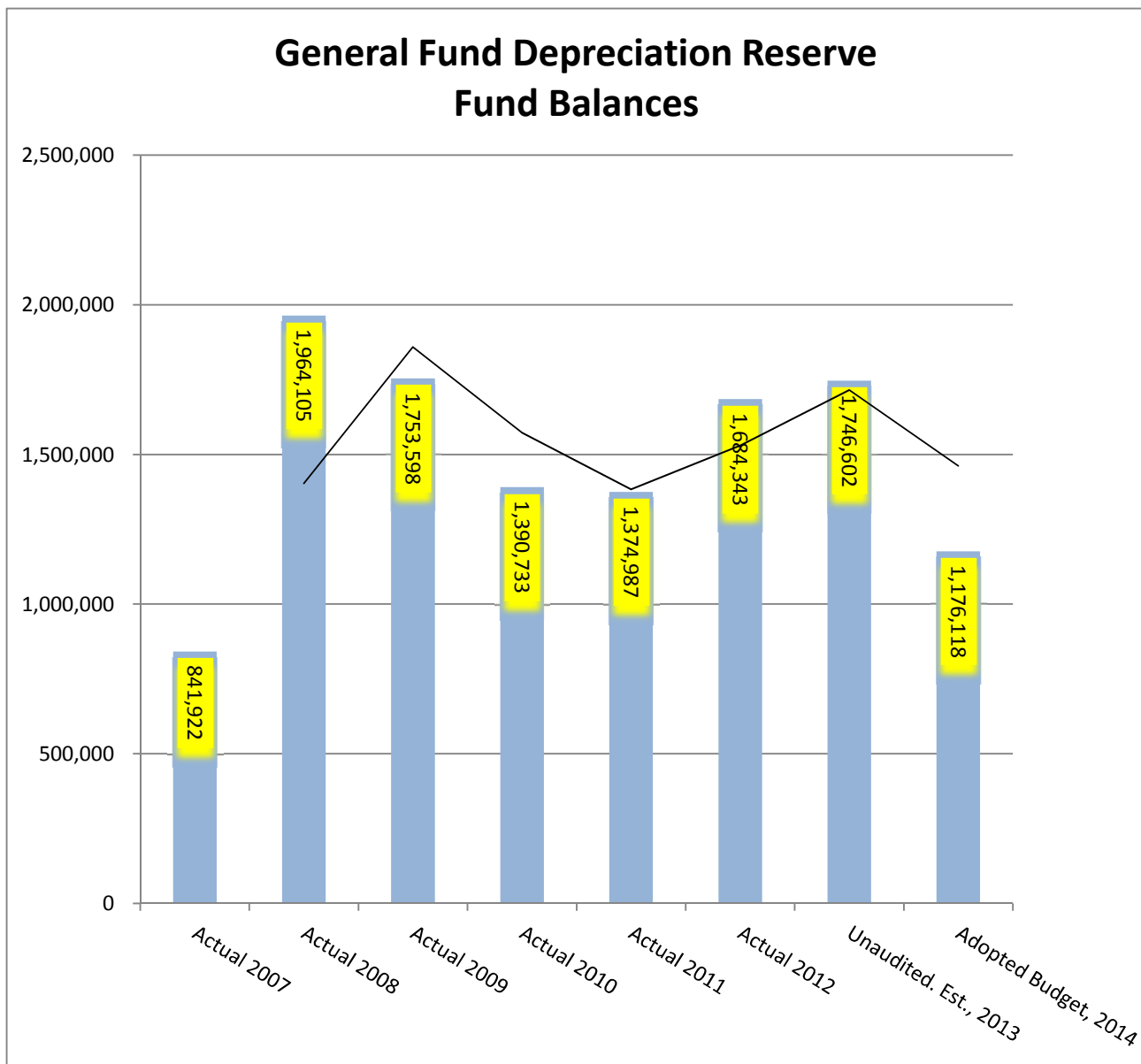
Fleet Depreciations		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
152-0375	General	58,661		591		59,252			59,252	
152-0380	Administrative	41,929				41,929			41,929	
152-0381	Fire	145,856	15,000		(43,858)	116,998		(8,142)	108,856	
152-0382	Police	68,132	15,000	4,275	(40,071)	47,336		(43,929)	3,407	
152-0383	Public Works	328,323	52,140		(201,530)	178,933		(22,054)	156,879	
152-0391	Insurance	130,363				130,363			130,363	
Total		773,263	82,140	4,866	(285,459)	574,810	0	0	(74,125)	500,685
Audited (CAFR)										

Resolution 06-100 Mandates that "40% of depreciable capital assets be maintained in Depreciation Reserves"

**City of Homer
2014 Operating Budget**

**Depreciation Reserve
General Fund - 156**

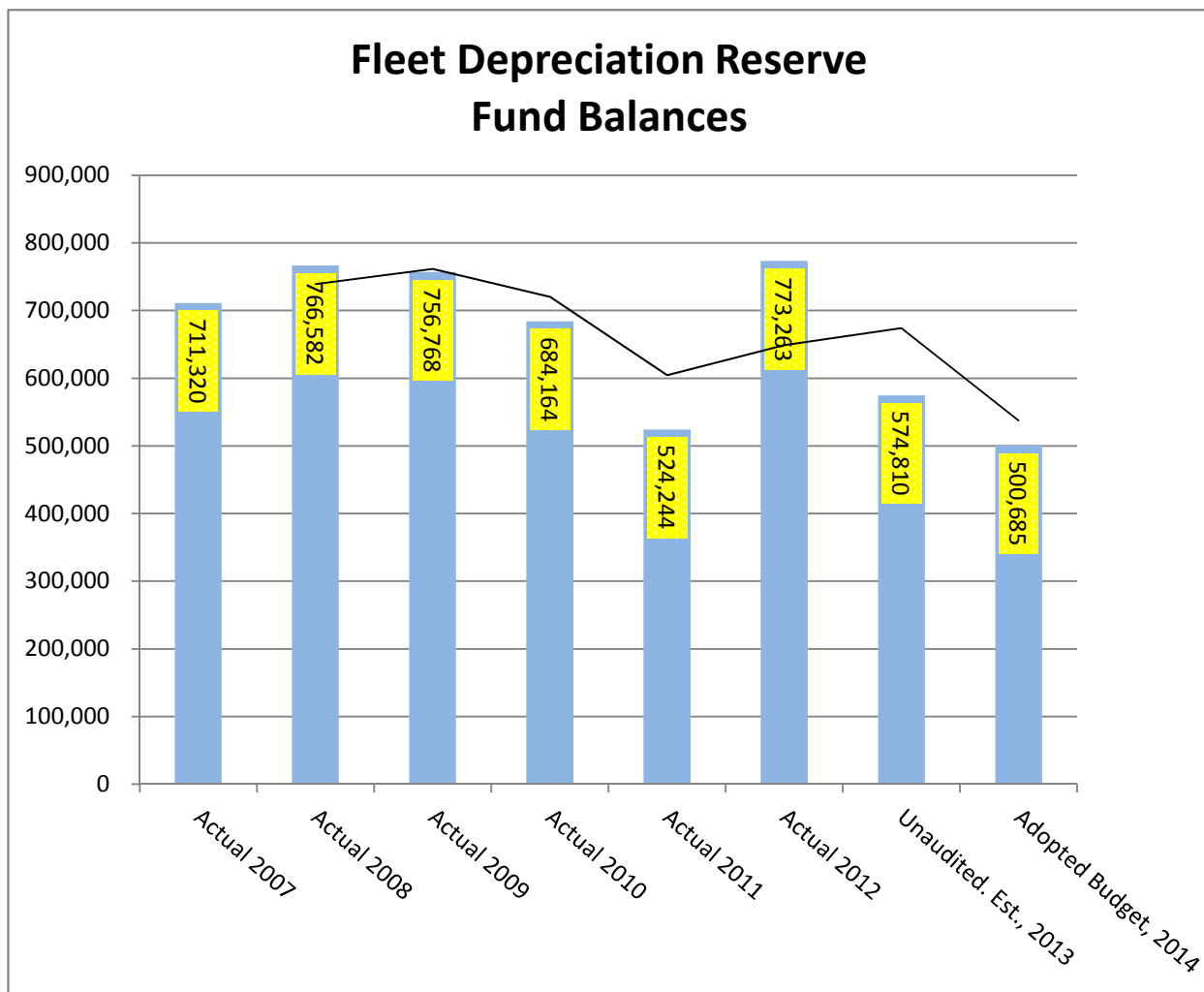
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				841,922
Actual 2008	841,922	1,356,844	(234,662)	1,964,105
Actual 2009	1,964,105	196,053	(406,559)	1,753,598
Actual 2010	1,753,598	34,568	(397,434)	1,390,733
Actual 2011	1,390,733	313,572	(329,318)	1,374,987
Actual 2012	1,374,987	747,530	(438,174)	1,684,343
Unaudited. Est., 2013	1,684,343	123,282	(61,023)	1,746,602
Adopted Budget, 2014	1,746,602	10,000	(580,484)	1,176,118



**City of Homer
2014 Operating Budget**

**Depreciation Reserve
Fleet - 152**

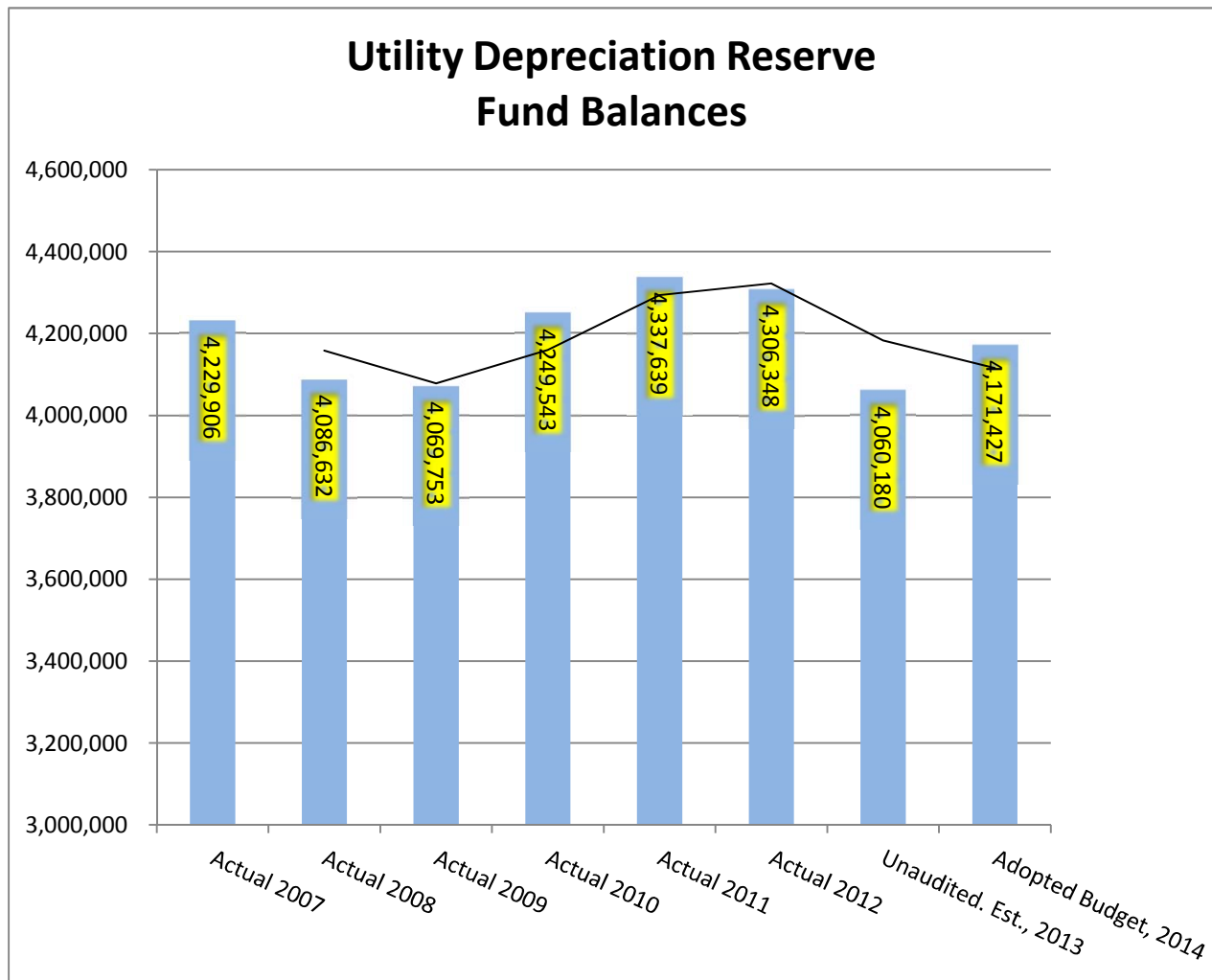
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				711,320
Actual 2008	711,320	570,384	(515,123)	766,582
Actual 2009	766,582	85,780	(95,594)	756,768
Actual 2010	756,768	30,941	(103,545)	684,164
Actual 2011	684,164	34,877	(194,797)	524,244
Actual 2012	524,244	249,019	0	773,263
Unaudited. Est., 2013	773,263	87,006	(285,459)	574,810
Adopted Budget, 2014	574,810	0	(74,125)	500,685



**City of Homer
2014 Operating Budget**

**Depreciation Reserve
Utility (Water & Sewer) - 256**

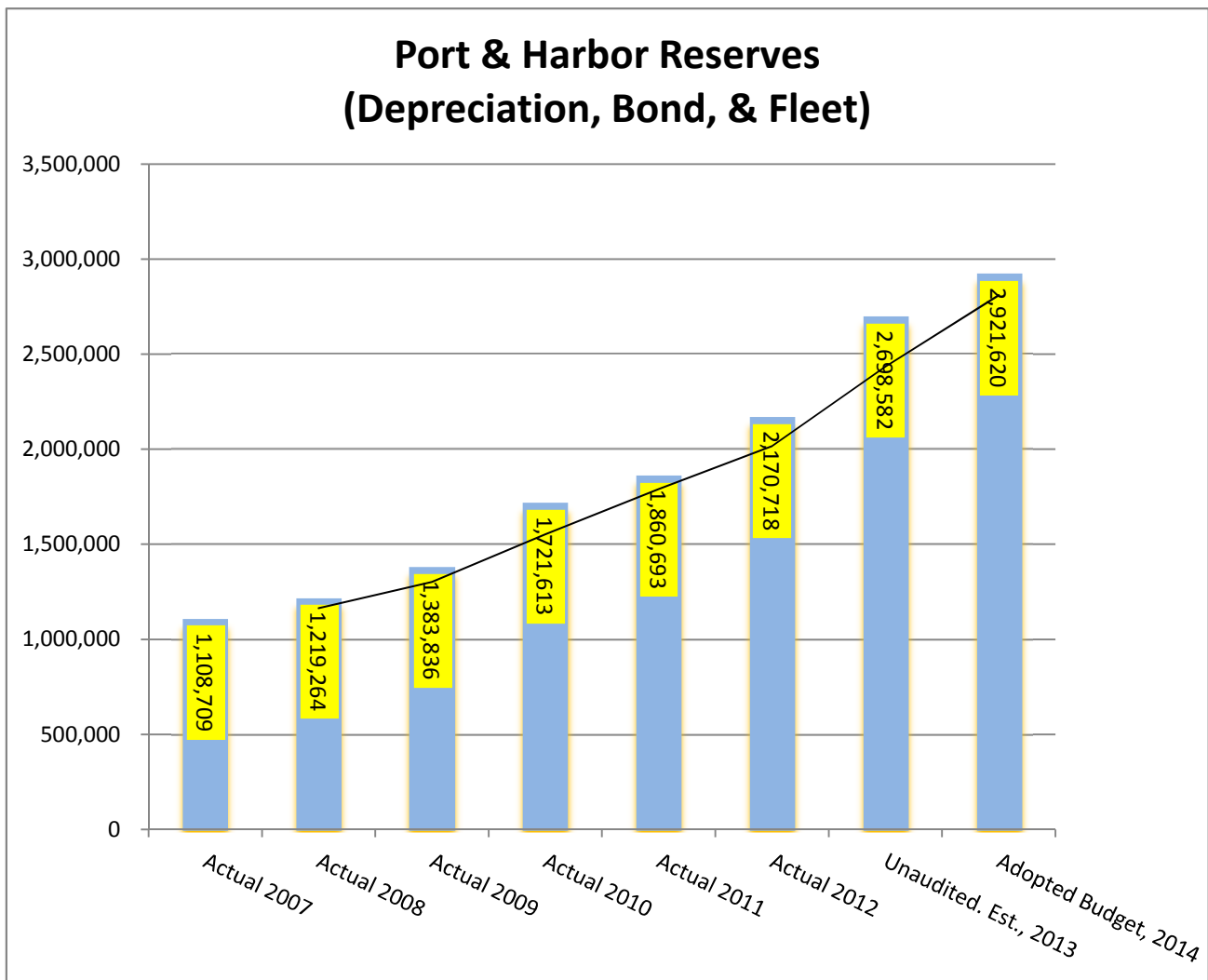
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				4,229,906
Actual 2008	4,229,906	303,023	(446,297)	4,086,632
Actual 2009	4,086,632	253,386	(270,266)	4,069,753
Actual 2010	4,069,753	504,035	(324,245)	4,249,543
Actual 2011	4,249,543	500,000	(411,905)	4,337,639
Actual 2012	4,337,639	224,081	(255,372)	4,306,348
Unaudited. Est., 2013	4,306,348	112,570	(358,738)	4,060,180
Adopted Budget, 2014	4,060,180	213,182	(101,935)	4,171,427



**City of Homer
2014 Operating Budget**

**Depreciation Reserve
Port & Harbor - 456 & 452**

	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				1,108,709
Actual 2008	1,108,709	405,071	(294,515)	1,219,264
Actual 2009	1,219,264	335,900	(171,328)	1,383,836
Actual 2010	1,383,836	463,842	(126,066)	1,721,613
Actual 2011	1,721,613	530,000	(390,920)	1,860,693
Actual 2012	1,860,693	992,010	(681,984)	2,170,718
Unaudited. Est., 2013	2,170,718	730,921	(203,057)	2,698,582
Adopted Budget, 2014	2,698,582	1,025,938	(802,900)	2,921,620



City of Homer
2014 Operating Budget

Project Reserves

Fund # - Account #	Account Name	Ending balance, FY 2012	Transferred In/(out)	Other Income	Expend-itures	Ending Balance, FY 2013	Transferred In/(out)	Other Income	Expend-itures	Ending Balance, FY 2014
GENERAL FUND - CAPITAL PROJECT RESERVES		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
151-0275	Special Fund (Ord 04-24(A))	471,920				471,920				471,920
151-0375	General	35,184				35,184				35,184
151-0388	Natural Gas Phase 1	0			(134)	(134)				(134)
151-0718	Homer Energy Audits	95,230				95,230				95,230
151-0719	Live Fire Training Trailer	(14,275)				(14,275)				(14,275)
151-0721	Library	158,966			(7,858)	151,108				151,108
151-0722	Library Building	20,170				20,170				20,170
151-0728	Animal Shelter	45,228				45,228				45,228
151-0735	Jack Gist Park	(89,757)				(89,757)				(89,757)
151-0736	Fire Small Grants	(7,500)				(7,500)				(7,500)
151-0772	Beluga Slough Trail	3,000				3,000				3,000
151-0775	City Hall Renovations	(566,509)			(16,059)	(582,568)				(582,568)
151-0776	Karen Hornaday Park Imp Ph I	45,510		39,079	(134,148)	(49,559)				(49,559)
151-0777	Downtown Restrooms	0		158,005	(394,793)	(236,788)				(236,788)
151-0778	South Pen Gasline	0		7,605,000	(7,491,210)	113,790				113,790
151-0785	2004 Homeland Security	(5,558)				(5,558)				(5,558)
151-0792	Homer Spit Trail/Scenic Byways	31,000		79,278	(2,055,000)	(1,944,721)				(1,944,721)
151-0798	HSAD - gasline	(21,946)			(5,376)	(27,322)				(27,322)
151-0936	Skyline Firestation State Grant	0		5,101	(37,697)	(32,595)				(32,595)
Total		200,663	0	7,886,463	(10,142,273)	(2,055,147)	0	0	0	(2,055,147)

Audited (CAFR)

GENERAL FUND - NON-CAPITAL PROJECT RESERVES		Audited	Unaudited		Estimated	Budgeted + Encumbered		Estimated		
157-0375	General	(4,408)			(4,408)					(4,408)
157-0703	Hoka Hey	0			0					0
157-0713	Community Economic Stimulus	(15,830)			(15,830)					(15,830)
157-0730	Library Book Grant	19,364		1,562	(18,839)	2,087				2,087
157-0731	Commercial Vehicle Inspection	10,870				10,870				10,870
157-0736	Fire Small Grants	(7,900)				(7,900)				(7,900)
157-0739	Police Small Grants	(18,002)			(685)	(18,687)				(18,687)
157-0745	Drug Forfeiture	9,955		550	(6,305)	4,199				4,199
157-0749	Pier One FEMA reimbursable	(990)				(990)				(990)
157-0770	Wetland Study	(60,952)				(60,952)				(60,952)
157-0780	Safety Saturation	(5,734)			(1,562)	(7,296)				(7,296)
157-0781	Police Small Grants	8,165				8,165				8,165
157-0782	Public Works Misc Grants	(348)				(348)				(348)
157-0783	Trails Grants	(1,057)				(1,057)				(1,057)
157-0786	Conference Center Feasibility	(761)				(761)				(761)
157-0791	State Grant	(0)				(0)				(0)
157-0796	Pratt Museum (Ord 04-41A)	-				0				0
157-0797	Employee Sustainability Handbook	500				500				500
157-0799		-		6,286	(9,532)	(3,247)				(3,247)
157-0860	Scenic Byways	4,740				4,740				4,740
157-0862	Climate Action Plan	(0)				(0)				(0)
157-0868	Planning Grants (Misc)					0				0
157-0869	JAG active Shooter Grant	0				0				0
157-0933		-		3,103	(2,593)	510				510
Total		(62,388)	0	11,500	(39,516)	(90,404)	0	0	0	(90,404)

Audited (CAFR)

**City of Homer
2014 Operating Budget**

Project Reserves

Fund # - Account #	Account Name	Ending balance, FY 2012	Transferred In/(out)	Other Income	Expend-itures	Ending Balance, FY 2013	Transferred In/(out)	Other Income	Expend-itures	Ending Balance, FY 2014
HAWSP - WATER - SEWER PROJECTS										
		Audited		Unaudited		Estimated		Budgeted + Encumbered		Estimated
205-xxxx	HAWSP	(2,999,286)	0	1,428,380	(609,633)	(2,180,540)				(2,180,540)
215-0710	E End Utility Upgrade	0				0				0
215-0748	Coastal Impact Assist Program	0				0				0
215-0814	Water Storage Tank	0				0				0
215-0815	Bartlett/Hohoe Reconstruction	(53,786)				(53,786)				(53,786)
215-0816	Hillside Acres	(0)				(0)				(0)
215-0820	East Road Sewer	0				0				0
215-0821	West Lakeshore Dr Water	0				0				0
215-0822	Thompson Drive Sewer	0				0				0
215-0825	WS Master Plan	0				0				0
215-0826	Kach Dr Phase I Sewer	0				0				0
215-0827	Ocean Loop Sewer	0				0				0
215-0828	Design Redwood Tank Removal	0			(19,447)	(19,447)				(19,447)
215-0829	PVC Pipe Replacement	(15,276)				(15,276)				(15,276)
215-0831	Kach Dr Phase II	(873,565)			(677)	(874,243)				(874,243)
215-0832	Sanitary Sewer	(20,000)				(20,000)				(20,000)
215-0833	Pressure Reducing Valve	(0)				(0)				(0)
215-0834	Design Kachemak Dr Water Main	0			(502,479)	(502,479)				(502,479)
215-0835	Design Water Dist/Stor Imp	0			(165,897)	(165,897)				(165,897)
215-0836	Design Old Cast Iron Water Main Rep	0			(62,264)	(62,264)				(62,264)
215-0859	E End Road W/S Expansion	(524,614)				(524,614)				(524,614)
215-0865	Design Water Treatment Plant	427,557				427,557				427,557
215-0866	Electric Turbine/Hyro	(995)				(995)				(995)
215-0867	MD Hill PRV Stairs	0				0				0
Total		(4,059,965)	0	1,428,380	(1,360,398)	(3,991,983)	0	0	0	(3,991,983)

Audited (CAFR)

PORT & HARBOR PROJECTS										
		Audited		Unaudited		Estimated		Budgeted + Encumbered		Estimated
415-0380	Port Reserve	16,645				16,645				16,645
415-0397	Hickory Dock	88,350		11,400	(1,196)	98,554				98,554
415-0910	DWD Reimbursement	(29,618)		121,165	(143,370)	(51,823)				(51,823)
415-0920	Boat Harbor Upgrades - Denali Grant	(16,778)		279,172	(764,659)	(502,265)				(502,265)
415-0921	Ramp 4 Fish Cleaning Facility	(0)				(0)				(0)
415-0923	Security Gates & Surv Eq. DWD	2,501				2,501				2,501
415-0924	DWD Expansion Ph I	0				0				0
415-0926	DWD improvements	(155)		2,318,995	(1,920,791)	398,048				398,048
415-0928	Pioneer Dock Dolphin Damage	0	4,906	24,805	(457,865)	(428,154)				(428,154)
415-0929	DWD Fender repair - FEMA Reimb	25,504		117,149		142,653				142,653
415-0931	Cruise Ship - restrooms/guard shack	0	29,035	225,384	(549,702)	(295,283)				(295,283)
415-0932	HAZWOPER Training Grant	(160)		7,330	(7,330)	(160)				(160)
415-0935	Port & Harbor Bld State Grant	0		358	(44,254)	(43,897)				(43,897)
Total		86,288	33,941	3,105,757	(3,889,166)	(663,181)	0	0	0	(663,181)

Audited (CAFR)

OTHER RESERVES										
		Audited		Unaudited		Estimated		Budgeted + Encumbered		Estimated
150-0392	Land	(268)	0		0	(268)	0		0	(268)
160-0774	HART - Roads	6,329,417	0	1,102,655	(1,633,118)	5,798,954	0	1,058,894	(75,737)	6,782,111
165-0375	HART - Trails	362,576		122,190	(102,215)	382,551		117,655	(8,415)	491,791
460-0927	Port - Cruise Ship Tax	67,298	(33,941)	21,710		55,067				55,067
808-0375	Ocean Dr Lp Special Svc District	19,167		33,151		52,318				52,318
Total		6,778,190	(33,941)	1,279,706	(1,735,333)	6,288,622	0	1,176,549	(84,152)	7,381,019

Audited (CAFR)

**CITY OF HOMER
2014 OPERATING BUDGET**

<u>Line</u>	<u>Fund-Dept-A/C</u>	<u>Requests (>= \$5000) Description</u>	<u>BY</u>	<u>Requested Amount</u>	<u>Adopted Operating Budget</u>	<u>Adopted Capital Project</u>
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
1	100-0101-5210	Service to Transition Paper to Electronic Documents	Clerk	10,000	10,000	
2	100-0100-5280	for Citizens Academy	Council	4,000	4,000	
3	100-0112-5227	Advertising for marine trades and other businesses	Council	10,000	10,000	
4	100-0112-5210	Additional allocated to Chamber of Commerce	Council	10,000	10,000	
5	100-0111-5227	Advertising for Open Positions	HR	10,000	10,000	
6	100-0113-xxxx	Server Virtualization project: Phase 1 (serv/storage)	IT	37,500	37,500	
7	100-0113-xxxx	Server Virtualization project: Phase 1 (software)	IT	30,000	30,000	
8	156-0375	Public Safety Network upgrades -Memo-13-130	IT	24,000		
9	156-0375	Server and Client Security and Automation	IT	30,000		
10	100-0145-5101/2	Youth Services Librarian from Part-time to Full-time	Library	26,788	26,788	
11	100-0145-5103/4	Temporary Summer Library Aide (3A) new position	Library	7,742		
12	100-0145-5228	Book Budget Increase from \$33,000-\$43,000)	Library	10,000	10,000	
13	100-0145-5990	Replace Public Use Technology Equipment	Library	18,453		
14	156-0393	Fire Station Exterior Paint/Stain	Fire	24,000		
15	156-0393	Floor Coverings - replacement	Fire	35,000		
16	100-0152-5103/4	Seasonal ESS (12A)	Fire	54,088	54,088	
17	156-0393	Multi - Gas Detector	Fire	10,000		10,000
18	156-0393	Fire Exit Stair Replacement	Fire	27,500		27,500
19	152-0382	New Vehicle Purchases (2)	Police	80,000		40,000
20	156-0394	Phone System Replacement	Police	40,000		40,000
21	156-0394	Air-conditioning system	Police	25,000		25,000
22	100-0171-5101/2	Building Maintenance Tech I (8A) Full-time	PW	59,858		
23	100-0175-5103/4	Parks Seasonal Temp (2A) 832 Hrs.	PW	11,596		
24	100-0178-5101/2	Building Custodian (3A) Fulltime position	PW	49,968		
25	152-0383	End Dump Truck for Roads & Drainage	PW	135,000		
26	156-0395	Expand Public Works Building	PW	425,000		
27	256-0378/0379	Mid/size pickup for W/S Maintenance	W & S	26,500		
28	256-0378/0379	Sewage Lagoon Improvements (liner, discharge rep)	W & S	16,500		
29	256-0378	Water Storage Tank -Diffuser	W & S	11,500		11,500
30	256-0378/0379	Mid 4x4 Pu	W & S	27,500		27,500
31	256-0378	Mixed Oxidant Disinfection WTP	W & S	29,000		29,000
32	156-0388	Remove underground fuel tank at Airport Terminal	PW	12,000		12,000
33	256-0379	Snowplow and flatbed	W & S	9,600		9,600
34	152-0383	Vehicle for New project Manager (split w/WS) *	PW	8,833		8,833
35	256-0378/0379	Vehicle for New Project Manager (Split w/PW fleet) *	W & S	17,667		17,667
36	156-0395	Replant 1995 JD410 Backhoe (share w/WS reserve) **	PW	3,333		3,333
37	256-0378/0379	Repaint 1995 JD410 Backhoe (share w/PW reserve) **	W & S	6,667		6,667
38	456-0380	Fish Dock Gratings	P & H	25,000		
39	456-0380	Float Sweeper	P & H	5,000		5,000
40	452-0374	Used 2 wheel-drive vehicle	P & H	12,000		12,000
41	456-0380	Black Gold Waste Oil Heater/Port Maint shop	P & H	15,000		15,000
42	456-0380	Fish Dock Cold Storage Door Replacement	P & H	15,000		15,000
43	456-0380	Maint.Cameras at Fish Dock	P & H	15,000		15,000
44	165-0375	Seafarers Memorial Parking Lot expansion	P & H	15,000		15,000
45	156-0387	(Planning Reserve) Park & Rec Needs Study	Council	25,000		25,000
46	156-0385	(Park & Rec Reserve) Park & Rec Needs Study	Council	15,000		10,000
47						
48						
49						
	Total			1,516,593	202,376	380,600

Summary: Budget Requests >=\$5000

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department City Clerk Date 8/16/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Service to Transition
Paper to Electronic Documents

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: City Clerk

Account # 100.101.5210

Estimated Cost: **\$10,000**

Justification:

Presently the Clerk stores 30 years of permanent paper documents. There is a real need to scan the paper and transition to electronic document management. A database that provides a search mechanism, retrieval, and display of record images is necessary. An electronic document management system will aid in document disaster recovery in the event of a catastrophic event. Additionally, the system will reduce storage space and costs.

Requestor's Name: Jo Johnson, City Clerk

Department Head Approval: _____

City Manager Recommendation: _____ Date 16-Aug-13

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department _____ Personnel _____ Date 8/20/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Advertising for Open Positions

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Advertising

Account # 100-0111-5227

Estimated Cost: \$10,000

Justification:
 Advertising for open positions are currently being charged directly to the department. Requiring the HR Department to manage all recruitment advertising will assist other departments in managing their advertising budgets more effectively.

Requestor's Name: Andrea Petersen

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department IT Date _____

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Server Virtualization Project: Phase 1
Servers and Storage

Fund Name: General

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Servers / Storage

Account # _____

Estimated Cost: **\$37,500**

Justification:

The City Server's are over 6 years old and are in need of replacement . Instead of replacing 14 servers. IT has proposed a server virtualization project in Council Memo 13-130. This is the Servers and Storage Hardware to support Phase I of that plan.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department IT Date _____

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Server Virtualization Project: Phase 1
Software

Fund Name: General Fund - IT

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Software

Account # _____

Estimated Cost: **\$30,000**

Justification:

The City Server's are over 6 years old and are in need of replacement . Instead of replacing 14 servers. IT has proposed a server virtualization project in Council Memo 13-130. This is the Virtualization and Backup software to support Phase I of that plan.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Library Date 8.15.2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Youth Services Librarian
 Salary Range & Step 15A/B
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description _____

 Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	\$14,669
5102 Fringe Benefits	\$12,119
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$26,788

Account Name: _____
 Account # _____
 Estimated Cost: _____

Justification:

Our Youth Services Librarian position is currently funded to be part-time at 28 hours/week. However, the demand for youth services is growing and can no longer be met at this level. In 2011 over 2,622 children and parents attended early learning story times at the Library; in 2012 attendance increased to 2,883; and with attendance in the first seven months of 2013 at 1,916, a 2013 total of 3,000 or more is anticipated. An additional 278 parents and children attended a grant-funded outreach "traveling storytime" from January to April 2013. To accomodate the large groups attending these story times -- not infrequently, 40 to 60 people -- an additional session or two each week is needed. However, our current Youth Services Librarian does not have enough hours in her week to add any more sessions or outreach activities, along with her other duties. Best Beginnings Homer has identified funding for a full-time children's librarian as a top priority for Language and Literacy development in the community. This request would expand the existing part-time position to full time, not create an entirely new position.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Library Date 8.15.2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Book Budget Increase
 Fund Name: 100

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: 145-Library
 Account #: 100.145.5228
 Estimated Cost: **\$10,000**

Justification:

The Library's budget for books was seriously underfunded in the 1990s. It has gradually improved since 2000 but has not kept pace with inflation or public demand for materials. Compared with similar public libraries in our region, funding for books in Homer has lagged far behind. For example, in 2012 the book budget for Kenai Library was \$48,525; Kodiak, \$50,322; Soldotna \$40,000; and Homer, \$23,000. In 2013 our budget rose to \$33,000 -- in improvement, to be sure. But the on-going underfunding has created a backlog of out-of-date nonfiction materials, worn out classics, and favorites that need replacing, in addition to the on-going demand for new books of all genres. The average publication date of books in the Adult Nonfiction section, for example, is 1992 -- more than 20 years old. An additional \$10,000 for the book budget will move us closer to a sufficient level to improve our collection and support the information needs of our community.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Fire Department Date 8/7/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Seasonal ESS
 Salary Range & Step 12-A
 Full-time
 Part-time Hours Per Year 1488

Request Other Than Personnel:
 Description _____

 Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$54,088

Account Name: _____
 Account # _____
 Estimated Cost: _____

Justification:

This proposal would fund the hire of **2 seasonal full-time Emergency Service Specialist during the busy summer months of June 1 through August 31 (3 months)** during which time our regular full-time staff traditionally take family leave time. These seasonal ESS could fill multiple roles within the department: backfill of ESS on leave, additional call coverage during regular shifts (when day-time crews are especially busy) and will be able to accomplish additional duties around the station to ensure prompt response of minimal EMS crews around the clock (when regular full-time ESS are not on leave). Statistically the day-time shift 8 am until 5 pm is the busiest. When any of the paid staff are on leave (or otherwise unavailable), daytime staffing is down to 2 people which delays EMS response (80% of our calls) waiting for a volunteer to respond or could put the crew of 2 at risk if the patient is heavy.

Requestor's Name: Robert Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Fire Department Date 8/7/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Multi-gas Detector

 Fund Name: Fire Services

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Small Tools and Equipment
 Account #: 100.151.5231
 Estimated Cost: **\$10,000**

Justification:

The two existing multi-gas detectors used by the fire department are obsolete and no longer supported by the manufacturer. These two new units, along with a new calibration system for monthly testing, as required by OSHA and NFPA will replace these important tools for firefighter safety. In addition, with possible confined space rescue obligations with Public Works and the addition of natural gas to Homer our old detectors did not identify methan (natural gas) except as a component of the lower explosive limit (LEL) of the gas. The brand and type of sensor selected is highly recommended by Enstar (the same type as they use) and other fire departments and has an excellent record of reliability and longevity.

Requestor's Name: Robert Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Fire Department Date 8/29/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Fire Exit Stair Replacement

 Fund Name: Admininstration

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Building & Grounds Maintenance
 Account #: 1001505209
 Estimated Cost: \$27,500

Justification:

Upon visual inspection of the exterior fire escape stairway at the fire station it was determined that there was significant dry rot in the wooden structure of the stairs. As this is required exiting of the fire station it is urgent that these get replaced before they become unsafe for use. Public Works was consulted in determining the cost of the project.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 8/17/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description New Vehicle Purchases

 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Fleet Reserve
 Account #: 100.160-382
 Estimated Cost: **\$80,000**

Justification:

The approval of this request will result in the purchase of two new patrol vehicles for general patrol use. It will require that an additional \$40,000 be placed into the police departments fleet reserve budget. The police department is currently operating five vehicles with over 100,000 miles on them and two with over 150,000 miles. These vehicles are well beyond the point of retirement and cannot be counted on to perform safely during pursuits. They are often out of service for maintenance and the maintenance costs per vehicle are rapidly increasing. The types of repairs being required are getting bigger and more expensive and have exceeded the capabilities of our public works department. It is essential that we upgrade our fleet and begin to replace these aging vehicles. We lost one vehicle from our fleet this year when a drunk driver struck it and totaled it out. We have also parked one of our 1999 vehicles and are not driving it anymore due to the numerous problems it has. Funding this request will improve our response times, readiness and safety.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 8/17/2013

Approved _____

Denied _____

Comments _____

**One patrol vehicle was approved. Budgeted for \$40,000

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 8/17/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Phone System Replacement
 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Communications
 Account # 100-160-5215
 Estimated Cost: \$40,000

Justification:

The approval of this request will result in the purchase and installation of a new phone system for the police department. Our current system is over 20 years old. Parts are no longer available for some of the current equipment and the only technician with experience on the system is in Anchorage. Last year we had several extended outages that affected our entire building and our 911 lines. The outages commonly occur with no warning to us so we can be unable to take calls from the public for hours before we are aware of a problem. We have had our 911 lines down for up to 6 hours at a time before repairs could be made. It is critically important to replace this equipment. This is a life and safety issue for the community.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 8/17/2013

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 8/17/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Airconditioning System
 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: Building Maintenance
 Account # 100-160-5209
 Estimated Cost: \$25,000

Justification:

One of the critical components of our radio system is the central electronics bank, (CEB). It sits in a dedicated room in the central area of our building on the ground floor. The room has no outside airflow and remains very hot, even during winter months. The temperature in the CEB room is consistently 20 to 30 degrees above the optimum operating temperatures for the equipment. This has resulted in several suspected heat related equipment failures over the past few years. These have caused radio system failures, lost recorded data and expensive repairs. As the system continues to age, we have been told to expect more heat related failures of this equipment. Funding this request will provide an air conditioning system to keep this room at the proper operating temperatures.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 8/17/2013

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/1/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Water Storage Tank - Diffuser

Fund Name: Water Reserve Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____

Account # 256-378

Estimated Cost: \$11,500

Justification:

Provides for equipent installation in the 1.0 Million Gallon tank that will reduce Disinfection Byproduct creation in the storage tank/water system to help meet more stringent EPA drinking water standards.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/20/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Mid Size 4x4 PU

For WTR/ SWR dept.

Fund Name: Sewer Reserve

Account Name: SWR RESERVES

Account # 215.379

Estimated Cost: \$27,500

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Justification:

This purchase is to replace Water and Sewers current unit #107, a 2001 Chevy S-10 with 108,000 miles and has become unreliable for year round use. The new 4x4 will replace this vehicle with unit #107 to go to Parks for seasonal use.

We will surplus out Parks 1991 Chev. S-10 unit 106. This vehicle's odometer has rolled over and had stopped working with the last known miles at 115,920.

Requestor's Name: Hill / Frazier / Otteson

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/1/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Mixed Oxidant Disinfection at WTP

Fund Name: Water Reserve Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____

Account # 256-378

Estimated Cost: \$29,000

Justification:

Provides for new type of chlorination equipment at the water treatment plant that will reduce Disinfection Byproduct creation water system to help meet more stringent EPA drinking water standards.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/1/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time _____

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Remove underground fuel tank

Airport Terminal

Fund Name: Airport Reserve Fund

Account Name: _____

Account # 156-388

Estimated Cost: \$12,000

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Justification:

Remove existing underground fuel tank at Airport Terminal and install day fuel tank in mechanical room. Conversion to natural gas allows for abandonment of existing underground tank (eliminating long term liability associated with underground fuel storage tanks).

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/20/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Snowplow and flatbed
For WTR/ SWR dept.

Fund Name: Sewer Reserve

Account Name: SWR RESERVES

Account # 215.379

Estimated Cost: \$9,600

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Justification:

This purchase is to install a snowplow and flatbed on Water and Sewers current unit #104,. The flat bed is needed for transporting large items that will not fit in a conventional bed. The slowplow will allow water/sewer operators to acess facilities during snow events. It could also be used as a back up for Public Work.

Requestor's Name: T.Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014

Requesting Department Public Works Date 9/1/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel: _____

Description Vehicle for New Project Manager

Fund Name: General & Water/Sewer Funds

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____

Account # 156.395 / 215.378 / 215.379

Estimated Cost: \$26,500

Justification:

Provides vehicle for new Project Manager.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Public Works Date 9/1/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Repaint 1995 JD410 Backhoe
 Fund Name: General & Water/Sewer Funds

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: PW & WTR/SWR RESERVES
 Account # 156.395 / 215.378 / 215.379
 Estimated Cost: \$10,000

Justification:

Our 1995 JD410 Backhoe is 18 years old and needs to be repainted. This equipment is used for roads and water & sewer repairs.

1/3 each funding from GF, Water & Sewer Reserves.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Port and Harbor Date 8-20,2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Float sweeper
 Fund Name: Harbor reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____
 Account # 456-380
 Estimated Cost: \$5,000

Justification:

walk behind sweepers are used for snow removal, they do a much better job of cleaning the snow down to the deck which reduces that amount of ice build up that normally occurs with snow blowers.
 This will give staff a dedicated sweeper for system 5 .

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Port and Harbor Date 8-21,2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description used 2 wheel drive vehicle
 Fund Name: Port and harbor fleet reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____
 Account # 452-374
 Estimated Cost: \$12,000

Justification:

This will replace the 1970 era Blazer that parking enforcement has been using on the Spit for the past three years.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Port and Harbor Date 8-21, 2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Black Gold waste oil heater for the port maintenance shop
 Fund Name: Port and Harbor reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____
 Account # 456-380
 Estimated Cost: \$15,000

Justification:

this will allow maintenance staff to use the used oil collected from the harbor to help heat the maintenance shop building . We believe that this project will pay us back in energy savings withen three to five years.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Port and Harbor Date 8-21, 2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Fish dock cold storage door replacement
 Fund Name: port and harbor reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____
 Account # 456-380
 Estimated Cost: \$15,000

Justification:

replacement of existing infrastructure , we should realize energy efficiencies from this improvement. In this project we will also upgrade the access control, to a card reader like is now on the dock cranes.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Port and Harbor Date 8-21, 2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Maintenance cameras for the Fish Dock
 Fund Name: Port and Harbor reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____
 Account # 456-380
 Estimated Cost: \$15,000

Justification:

This project will assist staff in managing what is a 24/7 operation on the fish dock. during hours when staff aren't present to observe and direct activities on city property. Or as in the case of damage , cameras will aid staff in assigning repair costs to the responsible parties.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2014 Operating Budget**



DEBT SERVICE FUND

This section is for information purposes only; debt is budgeted for in each Fund separately.

The necessity to incur debt in order to finance capital outlay carries with it the obligation to manage debt payments effectively. The level of outstanding debt and the City's ability to incur and repay additional debt require scrutiny. Long term projected financing is linked to economic, demographic and financial resources expected to be available to repay the debt.

General Fund - LIBRARY LOAN: In 2006, a new library was built utilizing a USDA, 4.13% Loan. The proceeds from the sale of the old library went directly to pay down library loans. Currently, \$1,325,451 is outstanding on this loan, with a budgeted payment of \$99,824 in 2014.

Utility Fund - HAWSP (Homer Accelerated Water/Sewer Program) This Fund collects one sixth (16.67%) of the total Sales Tax Receipts received by the City of Homer. New infrastructure is completed through this fund. Loans are taken out through Alaska Clean Water/Drinking Water through the ADEC. Low interest rates (1.5%) are payable in a twenty year period.

Customers, through a "SAD" (Special Assessment District), which charges the customers up to 75% of the costs to run water lines to their property, pay four out of the five loans back [in part].

Port & Harbor Fund - Port & Harbor was debt free until late 2013. As part of the Alaska Municipal Bond Bank Series 2013 Two Bonds, Homer Port & Harbor received \$4,203,708.23 in bond proceeds with a face value of \$3,735,000. The bonds sold at a premium. The principle on the loan is only \$3,735,000 with an interest rate that averages around 3 percent. The debt serve account is established. The total budgeted payment is \$288,650.

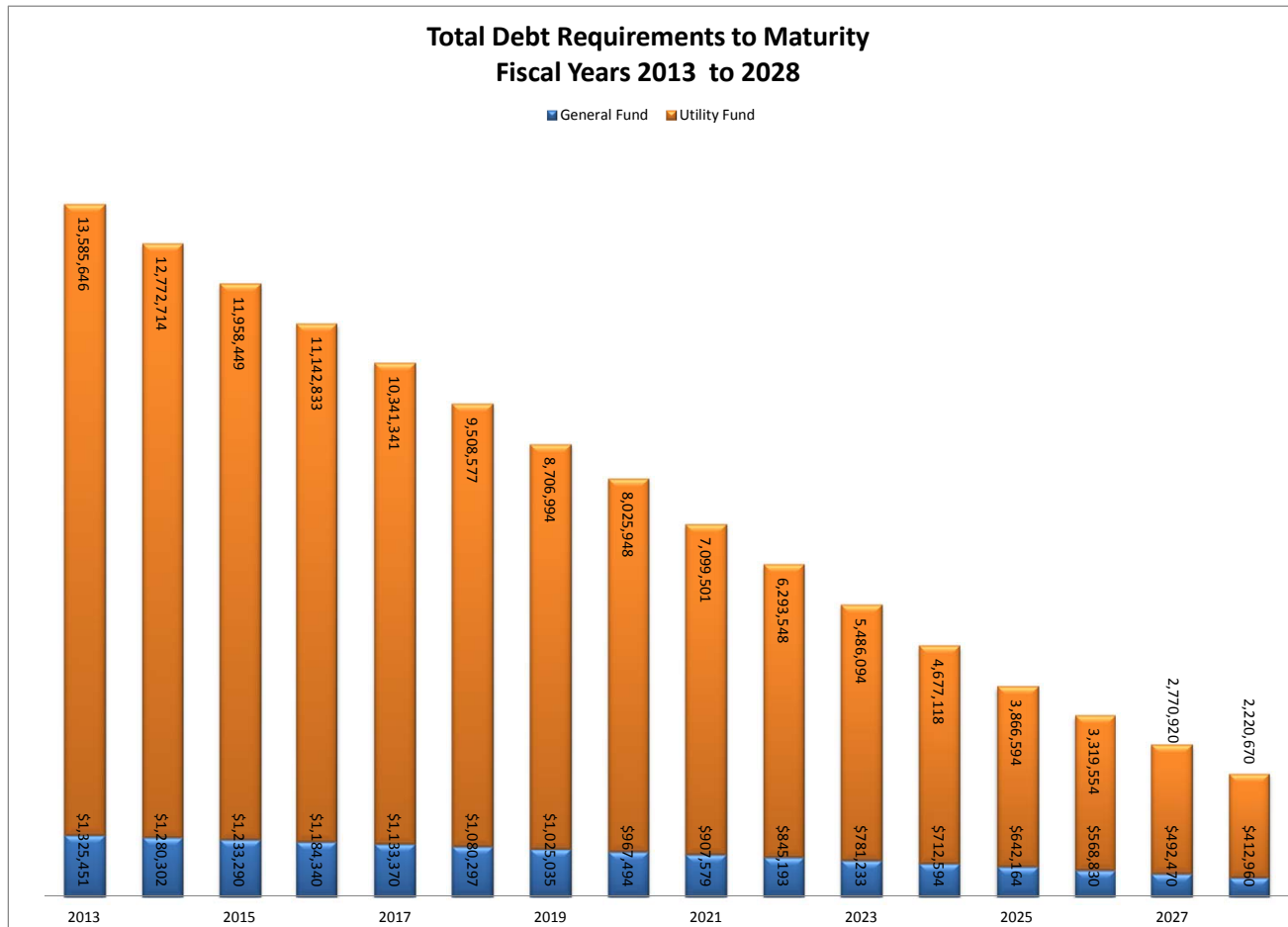
**City of Homer
2014 Operating Budget**

updated 10/22/13

The Debt Section is provided for information purposes only.

	2013	2014	2015	2016	2017	2018	2019	2020
General Fund	\$ 1,325,451	\$ 1,280,302	\$ 1,233,290	\$ 1,184,340	\$ 1,133,370	\$ 1,080,297	\$ 1,025,035	\$ 967,494
Utility Fund	13,585,646	12,772,714	11,958,449	11,142,833	10,341,341	9,508,577	8,706,994	8,025,948
Port & Harbor	3,735,000	3,605,000	3,475,000	3,340,000	3,200,000	3,060,000	2,915,000	2,765,000
Total Reserves	\$ 14,911,097	\$ 14,053,016	\$ 13,191,739	\$ 12,327,173	\$ 11,474,711	\$ 10,588,874	\$ 9,732,029	\$ 8,993,442

	2021	2022	2023	2024	2025	2026	2027	2028
General Fund	\$ 907,579	\$ 845,193	\$ 781,233	\$ 712,594	\$ 642,164	\$ 568,830	\$ 492,470	\$ 412,960
Utility Fund	5,037,353	4,411,018	3,784,682	3,158,347	2,532,011	2,170,726	1,809,441	1,448,155
Port & Harbor	2,605,000	2,440,000	2,270,000	2,090,000	1,900,000	1,700,000	1,490,000	1,270,000
Total Reserves	\$ 5,944,932	\$ 5,256,211	\$ 4,565,915	\$ 3,870,941	\$ 3,174,175	\$ 2,739,556	\$ 2,301,911	\$ 1,861,115



**City of Homer
2014 Operating Budget**

The Debt Section is provided for information purposes only.

	Interest Rates	Maturity Date	Annual Principal Installments 2004-2035	Outstanding 12/31/2010	Outstanding 12/31/2011	Outstanding 12/31/2012	Outstanding 12/31/2013	Outstanding 12/31/2014
General Fund:								
2006 USDA Library Loan #20	4.13%	2035	\$29,908 - \$92,751	1,450,447	1,410,454	1,368,812	1,325,451	1,280,302
Water / Sewer Fund:								
2002 ADEC Loan #31**	1.50%	2025	\$121,973	1,829,588	1,707,615	1,585,643	1,463,670	1,341,697
2002 ADEC Loan #41	1.50%	2025	\$143,077	2,146,162	2,003,084	1,860,007	1,716,929	1,573,852
2002 ADEC Loan #51**	1.50%	2025	\$13,189	92,975	77,479	61,983	46,488	30,992
ACWF Loan #081	1.500%					1,086,870	1,086,870	1,086,870
2008 ADWF Loan #131	1.50%	2030	\$400,000	6,864,422	6,503,137	6,233,275	5,824,023	5,460,022
ADWF Loan #271	1.500%	2032	\$119,895	-	-	\$1,983,585	\$1,935,520	\$1,846,721
ADWF Loan #261	1.500%	2032	\$97,500	-	-	\$1,512,786	\$1,512,146	\$1,432,559
			Total	\$ 12,791,802	\$ 11,701,769	\$ 14,324,149	\$ 13,585,646	\$ 12,772,714
Port and								
2013 Port Bonds		2033	\$ 130,000	\$0	\$0	\$0	4,217,000	4,087,000
				\$14,242,249.46	\$13,112,223.00	\$15,692,961.00	\$19,128,097.30	\$18,140,015.48

Updated 10/22/13

**City of Homer
2014 Operating Budget**

The Debt Section is provided for information purposes only.

GENERAL FUND

Department	Year		2011		2012		2013		2014	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Library - 97-20	2006	2035	39,993	59,831	41,643	58,181	43,361	56,463	45,149	54,675
Totals			39,993	59,831	41,643	58,181	43,361	56,463	45,149	54,675
				99,824		99,824		99,824		99,824

UTILITY FUND

WATER & SEWER FUND

Department	Year		2011		2012		2013		2014	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest

HAWSP FUND

Department	Year		2011		2012		2013		2014	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
AKCW Loan #409011	2001	2011	335,985	5,040	-	-	-	-	-	-
AKCW Loan #409031	2006	2025	121,973	27,444	121,973	25,614	121,973	23,785	121,973	21,955
AKDW Loan #409041	2006	2025	143,078	32,192	143,077	30,046	143,077	27,900	143,077	25,754
AKCW Loan #409051	2007	2016	15,496	1,395	15,496	1,162	15,496	930	15,496	697
ADWF Loan #409131 - WTP	2009	2029	361,285	102,835	361,285	97,547	361,285	92,128	361,285	86,708
ACWF Loan #409271	2012	2032					119,895	30,283	119,895	30,283
ADWF Loan #409221							-	-	-	-
ADWF Loan #409261	2013	2032					97,500	29,250	97,500	29,250
ARRA Loan #409141 - Sanitary	2012	2012			176,000	20,000				
Totals			977,817	168,906	817,831	174,369	859,226	204,276	859,226	194,647
				1,146,723		992,200		1,063,502		1,053,873

ENTERPRISE FUND

PORT & HARBOR FUND

Department	Year		2011		2012		2013		2014	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Port Bonds	1998	2009								
Loader	2006	2010								
Port Bonds	2013	2033					-	71,978	130,000	158,650
Totals			-	-	-	-	-	71,978	130,000	158,650
			1,017,810	228,737	859,474	232,550	902,587	332,717	1,034,375	407,972
Grand Total - All Funds				1,246,547		1,092,024		1,235,304		1,442,347

Updated 10/22/13

City of Homer
2014 Operating Budget



INTERNAL SERVICE FUND

Internal service funds are used to centralize certain services and then allocate the cost of those services within the government. They are used to report any activity that provides goods or services to other funds and departments on a cost-reimbursement basis.

The following are classified Internal Service Fund:

SELF INSURANCE HEALTH FUND: The purpose of this fund is to provide a self-insurance health insurance policy for full time and regular part time employees.

LEAVE CASH OUT BANK: The purpose of this fund is to maintain a balance for when employees retire or cash out their leave.

REVOLVING ENERGY FUND: This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

City of Homer
2014 Operating Budget

Health Insurance Fund								
Fund 600								
	Employee Premium Contribution	Employer Contribution	Other Incomes	Total Revenues	Total Expenses	Change In Net Asset	Net Asset Balance	Note
							(283,168)	
FY 2003		1,112,325		1,112,325	941,709	170,616	(112,552)	Audited
FY 2004		966,459		966,459	1,083,093	(116,634)	(229,186)	Audited
FY 2005		1,194,783		1,194,783	1,054,208	140,575	(88,611)	Audited
FY 2006		1,465,067		1,465,067	1,236,260	228,807	140,197	Audited
FY 2007		1,580,347		1,580,347	1,443,013	137,334	277,531	Audited
FY 2008		1,675,709	2,724	1,678,433	1,737,894	(59,460)	218,070	Audited
FY 2009		1,834,941	3,569	1,838,510	1,606,754	231,756	449,826	Audited
FY 2010		1,788,369	1,906	1,790,275	1,552,755	237,520	687,346	Audited
FY 2011		1,553,908		1,553,908	1,826,965	(273,057)	414,289	Audited
FY 2012	117,930	1,559,289		1,677,219	2,318,334	(641,115)	(226,827)	Audited
FY 2013 Adopted Budget	174,200	1,818,000		1,992,200	1,938,200	54,000	(172,827)	Budgeted
FY 2013 Amended Budget	174,200	2,618,000		2,792,200	2,500,000	292,200	65,373	Budgeted
FY 2014 Draft Budget	308,000	1,818,000		2,126,000	2,126,000	0	65,373	Proposed

**CITY OF HOMER
2014 OPERATING BUDGET**

**Leave Cash-Out Reserve
Fund 610**

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>4992 Transfers In</u>	<u>5xxx Expenditures</u>	<u>Ending Balance</u>	<u>Status</u>
FY 2008	7,464	160,000	(185,660)	(18,196)	Audited
FY 2009	(18,196)	225,000	(279,355)	(72,551)	Audited
FY 2010	(72,551)	185,000	(130,713)	(18,264)	Audited
FY 2011	(18,264)	185,000	(203,314)	(36,578)	Audited
FY 2012	(36,578)	185,000	(144,549)	3,873	Audited
FY 2013	3,873	231,216	(231,216)	3,873	budget
FY 2014	3,873	173,932	(173,932)		budget
FY 2015					
FY 2016					
FY 2017					
FY 2018					
FY 2019					
FY 2020					

FY 2014 Budget Allocation:

<u>Fund</u>	<u>General Fund</u>	<u>Water</u>	<u>Sewer</u>	<u>Port & Harbor</u>	<u>Total</u>
Percentage	64.32%	8.41%	8.35%	18.92%	100.00%
Amount	111,878	14,622	14,527	32,905	173,932

City of Homer
2014 Operating Budget

Revolving Energy Fund (Created by Ordinance 10-14)

Fund 620

	Airport HVAC Improvement	Sewer Treatment Plant Pump Motor Upgrade	Police Station Lighting Upgrade	Police Station HVAC Improvements	Airport Terminal Lighting	Public Works Piping Insulation	Sewer Treatment Plant Lighting Upgrade	Sewer Treatment Plant Lagoon Solar Aerat	Raw Water Pump Station Motor Upgrade	Homer Harbor Lighting	
	100-0149	200-0500	100-0160	100-0160	100-0149	100-0170	200-0500	200-0500	200-0400	400-0600	Total
Loan Amount	\$ 22	\$ 1,350	\$ 121	\$ 21	\$ 85,631	\$ 1,064	\$ 65,318	\$ 103,953	\$ 6,284	\$ 29,294	\$ 293,058
Payback Schedule	1.4	4.7	6.0	6.2	8.1	8.1	8.6	8.7	13.4	8.9	
FY 2012	22	287.23	121.00	21.00	10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,458
FY 2013		287.23			10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,294
FY 2014		287.23			10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,294
FY 2015		287.23			10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,294
FY 2016		201.06			10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,208
FY 2017					10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,007
FY 2018					10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,007
FY 2019					10,571.73	131.36	7,595.12	11,948.62	468.96	3,291.46	34,007
FY 2020					1,057.17	13.14	4,557.07	8,364.03	468.96	2,962.31	17,423
FY 2021									468.96		469
FY 2022									468.96		469
FY 2023									468.96		469
FY 2024									468.96		469
FY 2025									187.58		188
Total Payback	22	1,350	121	21	85,631	1,064	65,318	103,953	6,284	29,294	293,058
Loan Balance	0	0	0	0	0	0	0	0	0	0	\$ -

Fund Balance	Beginning Bal.	Change In Net Asset	Ending Bal.
FY 2010	0	315,691	315,691
FY 2011	315,691	(315,000)	691
FY 2012	691	34,458	35,149
FY 2013	35,149	34,294	69,444
FY 2014	69,444	34,294	103,738
FY 2015	103,738	34,294	138,033
FY 2016	138,033	34,208	172,241
FY 2017	172,241	34,007	206,248
FY 2018	206,248	34,007	240,256
FY 2019	240,256	34,007	274,263
FY 2020	274,263	17,423	291,686
FY 2021	291,686	469	292,155
FY 2022	292,155	469	292,624
FY 2023	292,624	469	293,092
FY 2024	293,092	469	293,561
FY 2025	293,561	188	293,749
		\$ 691	

**City of Homer
2014 Operating Budget**



INVESTMENTS

This section is for information only.

The City Code 3.10 governs the City's investments.

Basic objectives:

1. Principal safety
2. Sufficient liquidity to meet cash flow requirements
3. Reasonable return

Authorized Investment Instruments (City Code 3.10.040):

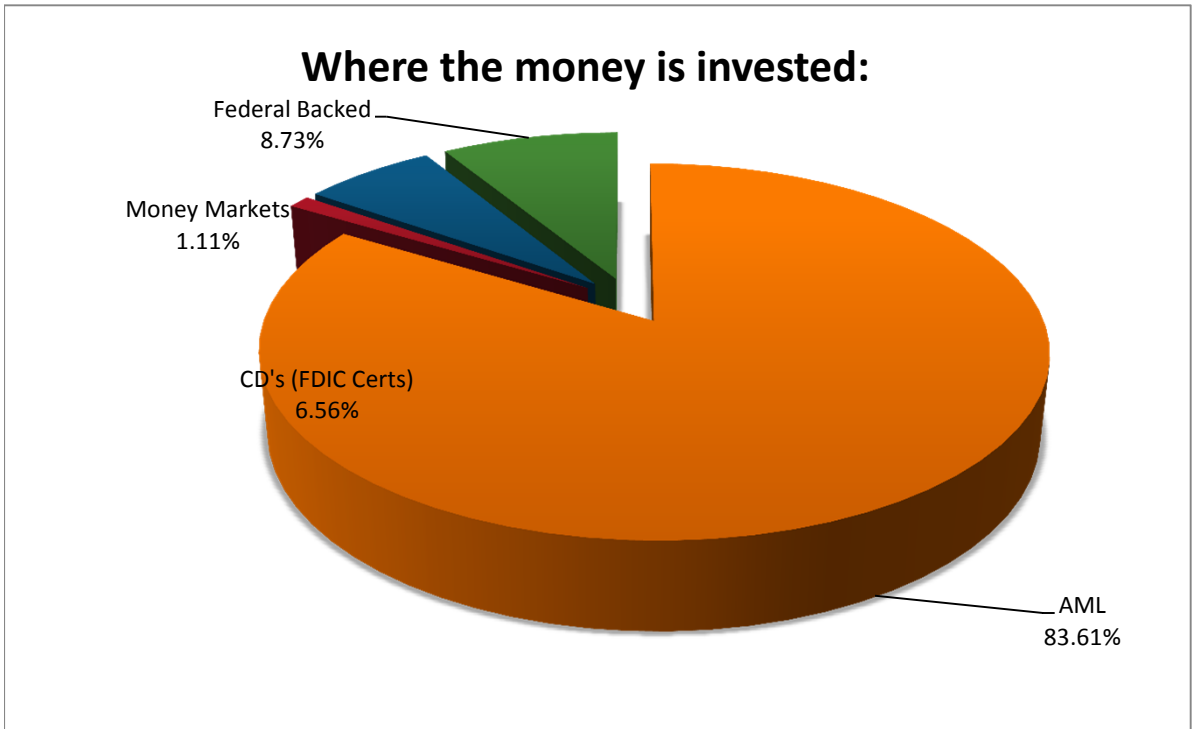
1. U. S. Treasures
2. Other securities issued by United States Government and its Agencies
3. Units of the Alaska Municipal League investment pool
4. Certificate of Deposits and other FDIC insured deposits
5. Taxable bonds or notes issued by any state or political subdivisions
6. Bankers' Acceptances offered by banks
7. Money Market Funds
8. Long-term investments with Moody Rating A1 and above or S&P Rating AA and above; short-term investments with Moody Rating P-1 or S&P Rating A-1+.

CITY OF HOMER Treasurer's Report

Wednesday, February 12, 2014

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Alaska Municipal League	\$ 10,341,331	50%
Dain Rauscher	\$ 968,929	5%
Pro-Equities	\$ 7,924,207	38%
Raymond James	\$ 1,363,033	7%
Total Cash and Investments	\$ 20,597,501	100%

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	4/30/2014 \$ 10,341,331	35%
30 to 120 Days	6/30/2014 \$ 2,988,000	25%
120 to 180 Days	9/30/2014 \$ 102,188	7%
180 to 365 Days	12/31/2014 \$ 216,073	3%
Over 1 Year	\$ 6,949,909	29%
TOTAL	\$ 20,597,501	100%



These investments are made in accordance with the City of Homers investment policy pursuant to Ordinance 93-14, Chapter 3.10. The balances reported are unaudited.

**City of Homer
2014 Operating Budget**



PERMANENT FUND

This section is for information only.

The City established a “Permanent Fund” utilizing a distribution from the Exxon Valdez settlements, which became available to the City in 2010 in accordance with City code 3.12.

Up to 95% of such funds are to be placed in the Homer Permanent Fund; the remaining 5% are available to be appropriated by the City Council to the Homer Foundation for grants to other local non-profit organizations for the benefit of the community.

- Sixty percent (60%) of all funds are allocated to a growth sub-fund
- Forty percent (40%) of all funds are allocated to an income sub-fund.

The income from the Income Sub-fund by Council Action may be appropriated to the General Fund.

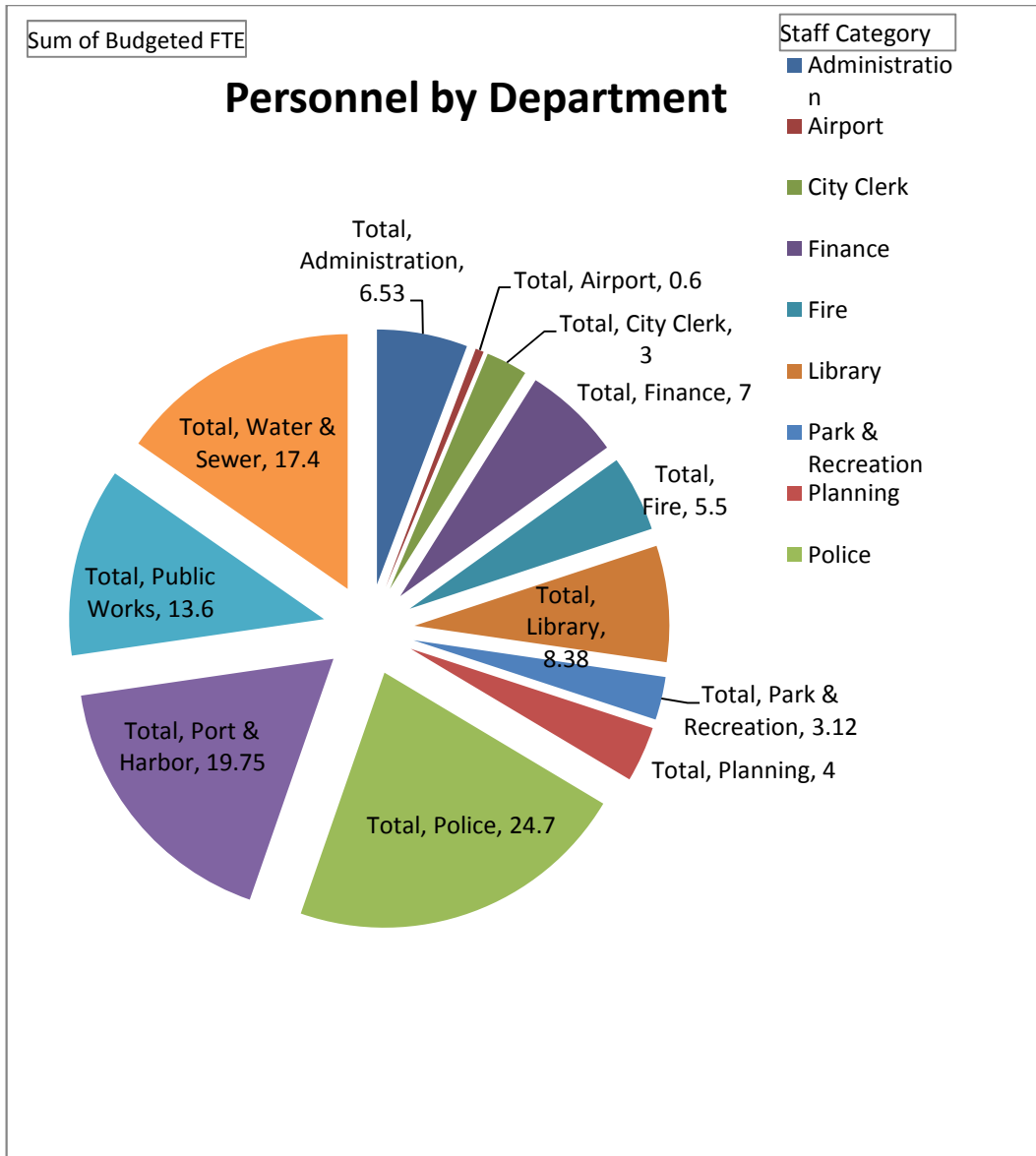
The income and capital gains from the Growth Sub-fund shall not be expended. An yearly review and rebalance may be done to transfer funds from the Growth Sub-fund to the Income Sub-fund to maintain the 60/40 ratio. However, no reverse transfer [from Income Fund to Growth Fund] is allowed.

Additionally, the principal of the income sub-fund may be used as a source of loan funds for city capital projects and not a grant.

CITY OF HOMER

PERMANENT FUND - ORDINANCE 05-14(S)			
INVESTMENT PORTFOLIO:			
	U.S. BANK		
	Income - 806-301	GROWTH - 999-806-302	
	First American Prime Oblig Fund - 19-504340	First American Prime Oblig -19-504341	
	INCOME - 999-1043 /301	GROWTH - 999-1044 / 302	Total
Balance as of 1/1/2013	596,197	1,052,951	1,649,148
2013 Activity	Income	Growth	Total
Adminstrative Fees	(4,551)	(8,556)	(13,107)
Interest / Dividends Earned	12,872	12,490	25,361
Recognized Gains/Losses	(1,366)	273,330	271,964
Cash Disbursement - to Non-profit	(34,101)	(45,819)	(79,920)
Unrealized Gain/Losses	(8,011)	(62,776)	(70,787)
Accrued Interest	(156)	1	(155)
Contributions	72,435	108,652	181,087
12/31/2013 Balance	633,319	1,330,273	1,963,592

**City of Homer
2014 Operating Budget**



Department	Sum of Budgeted FTEs
Administration	6.53
Airport	0.60
City Clerk	3.00
Finance	7.00
Fire	5.50
Library	8.38
Park & Recreation	3.12
Planning	4.00
Police	24.70
Port & Harbor	19.75
Public Works	13.60
Water & Sewer	17.40
Grand Total	113.58

**City of Homer
2014 Operating Budget**

	<u>Department</u>	<u>Position Title</u>	<u>2013 Range</u>	<u>2014 Range</u>	<u>2013 FTE</u>	<u>2014 FTE</u>
Legislative		Mayor	Non-Graded	Non-Graded		
		City Council Members	Non-Graded	Non-Graded		
Administration		Administrative Assistant to the City Manager	10	10		0.65
		City Manager	Non-Graded	Non-Graded		1.00
		Community & Economic Development Coordinator	23	23		1.00
		Community Recreation Coordinator	14	16		0.88
		Information Technology Manager	21	21		1.00
		Information Technology Analyst	10	10		1.00
		Personnel Director	22	22		1.00
	<u>Administration Total</u>				<u>6.73</u>	<u>6.53</u>
City Clerk		City Clerk	23	23		1.00
		Deputy City Clerk II	13	13		1.00
		Deputy City Clerk I	9	9		1.00
	<u>City Clerk Total</u>				<u>3.12</u>	<u>3.00</u>
Finance		Accounting Technician IV	14	14		1.00
		Accounting Technician III	11	11		1.00
		Accounting Technician II	10	10		1.00
		Customer Service Cashier	7	7		1.00
		Accounting Supervisor	20	20		1.00
		Accounting Technician I	6	6		1.00
		Finance Director	25	25		1.00
	<u>Finance Total</u>				<u>7.02</u>	<u>7.00</u>
Fire		Emergency Services Specialist II	14	14		1.00
		ESSIII/Training Captain	17	17		1.00
		Department Services Coordinator	14	14		1.00
		Fire Chief	25	25		1.00
		Emergency Services Specialist II	14	14		1.00
		Emergency Services Specialist (Temp, Seasonal)		12		0.50
	<u>Fire Total</u>				<u>5.00</u>	<u>5.50</u>
Library		Library Technician III	10	10		1.00
		Library Director	22	22		1.00
		Youth Services Librarian	15	15		1.00
		Library Technician I	8	8		1.00
		Library Technician II	8	8		1.00
		Library Technician III	8	10		1.00
		Casual Library Aide	3	3		0.16
		Casual Library Aide	3	3		0.16
		Library Technician I	5	5		0.50
		Casual Library Aide	3	3		0.16
		Library Technician I	5	5		0.70
		Library Technician I	5	5		0.70
	<u>Library Total</u>				<u>8.10</u>	<u>8.38</u>
Park & Recreation		Temp Camp Fee Collec	4	4		0.80
		Temp Parks Maintenanc	4	4		1.20
		Parks & Recreation	14	16		0.12
		Parks Maintenance Coordinator	14	14		1.00
	<u>Park & Recreation Total</u>				<u>3.12</u>	<u>3.12</u>
Planning		Planning Technician/Code Compliance	14	14		1.00
		Planning Technician/GIS	15	15		1.00
		City Planner	23	23		1.00
		Planning Clerk	7	7		1.00
	<u>Planning Total</u>				<u>4.00</u>	<u>4.00</u>
Police		Casual Community Jail Officer	10	10		0.25
		Police Sergeant	19	19		1.00
		Police Officer III	16	16		1.00
		Public Safety Dispatcher I	11	11		1.00

**City of Homer
2014 Operating Budget**

<u>Department</u>	<u>Position Title</u>	<u>2013 Range</u>	<u>2014 Range</u>	<u>2013 FTE</u>	<u>2014 FTE</u>
	Public Safety Dispatcher I	11	11		1.00
	Community Jail Officer	10	10		1.00
	Police Officer I	14	14		1.00
	Communications Supervisor	19	19		1.00
	Public Safety Dispatcher II	13	13		1.00
	Public Safety Dispatcher I	11	11		1.00
	Police Officer II	15	15		1.00
	Casual Community Jail Officer	10	10		0.25
	Police Officer II	15	15		1.00
	Police Sergeant	19	21		1.00
	Chief of Police	25	25		1.00
	Community Jail Officer	10	10		1.00
	Community Jail Officer	10	10		1.00
	Casual Psychological Services Case Manager	Non-Graded	Non-Graded		0.10
	Community Jail Officer	10	10		1.00
	Public Safety Dispatcher I	11	11		1.00
	Public Safety Dispatcher I		11		1.00
	Police Sergeant	19	19		1.00
	Police Officer II	15	16		1.00
	Police Officer III	16	16		1.00
	Casual Psychological Services Case Manager	NG	NG		0.10
	Police Officer I	14	14		1.00
	Public Safety Dispatcher I	11	11		1.00
	Lieutenant/Community Jail Administrator	22	22		1.00
	<u>Police Total</u>			<u>23.70</u>	<u>24.70</u>
Port & Harbor	Port Maintenance Supervisor	15	15		1.00
	Port Maintenance Technician I	11	11		1.00
	Fish Dock Operator	11	11		1.00
	Harbor Officer I	11	11		1.00
	Port Maintenance Technician II	11	11		1.00
	Port and Harbor Director/Harbormaster	25	25		1.00
	Harbor Officer II	12	12		1.00
	Fish Dock Operator	11	11		1.00
	Harbor Officer II	12	12		1.00
	Fish Dock Supervisor	17	17		1.00
	Administrative Clerk	7	7		1.00
	Administrative Supervisor	12	12		1.00
	Harbor Officer II	12	12		1.00
	Deputy Harbormaster	20	20		1.00
	Harbor Officer I	11	11		1.00
	Administrative Secretary	7	7		1.00
	Temp Fish Dock Operator	8	8		0.25
	Temp Fish Dock Operator	8	8		0.50
	Temp Harbor Assistant II	4	4		0.60
	Temp Harbor Assistant	2	2		0.60
	Temp Harbor Assistant	2	2		0.25
	Temp Harbor Assistant	2	2		0.25
	Parking Enforcement Aide	5	5		0.40
	Temp Port Maintenance Tech	8	8		0.50
	Mechanic II	11	11		0.05
	Mechanic I	8	8		0.05
	Lead Mechanic	15	15		0.05
	Administrative Assistant to the City Manager	10	10		0.25
	<u>Port & Harbor Total</u>			<u>19.85</u>	<u>19.75</u>
Airport	Building Maintenance Technician I	8	8		0.25
	Building Maintenance Technician II	15	15		0.25
	Administrative Assistant to the City Manager	10	10		0.10
	<u>Airport Total</u>			<u>0.73</u>	<u>0.60</u>
Public Works	Building Maintenance Technician I	8	8		1.00
	Lead Equipment Operator	15	15		0.40
	Administrative Assistant	10	10		0.60

**City of Homer
2014 Operating Budget**

<u>Department</u>	<u>Position Title</u>	<u>2013 Range</u>	<u>2014 Range</u>	<u>2013 FTE</u>	<u>2014 FTE</u>
	W/WW Utilities Technician III	15	15		0.10
	Inspector	16	16		0.50
	Equipment Operator II	12	12		0.45
	Superintendent	20	20		0.30
	Equipment Operator II	12	12		0.45
	Engineering GIS Technician	16	16		1.00
	Equipment Operator II	12	12		0.45
	W/WW Utilities Technician II	12	12		0.20
	Equipment Operator II	12	12		0.45
	Mechanic II	11	11		0.65
	Public Works Director/Engineer	25	25		0.60
	Project Manager	18	18		1.00
	Building Custodian	3	3		0.80
	Mechanic I	8	8		0.65
	Temporary Utility Laborer	4	4		0.80
	Building Custodian	3	3		0.80
	Building Maintenance Technician II	15	15		1.00
	Lead Mechanic	15	15		0.65
	W/WW Utilities Technician	12	12		0.10
	W/WW Utilities Technician II	12	12		0.20
	Equipment Operator II	12	12		0.45
				19.35	13.60
<u>Public Works Total</u>					
Water & Sewer	Temporary Parks Maintenance	2	2		0.40
	Lead Equipment Operator	15	15		0.55
	Treatment Plant Superintendent	21	21		1.00
	Administrative Assistant	10	10		0.40
	W/WW Utilities Technician III	15	15		0.90
	Inspector	16	16		0.50
	W/WW Utilities Meter Technician	9	9		1.00
	Equipment Operator II	12	12		0.55
	Superintendent	20	20		0.70
	Equipment Operator II	12	12		0.55
	Equipment Operator II	12	12		0.55
	W/WW Utilities Technician II	12	12		0.80
	Equipment Operator II	12	12		0.55
	Treatment Maintenance Technician II	11	11		1.00
	Lead Operator	15	15		1.00
	Mechanic II	11	11		0.30
	Treatment Maintenance Technician II	11	11		1.00
	Public Works Director/Engineer	25	25		0.20
	Building Custodian	3	3		0.20
	Mechanic I	8	8		0.30
	Building Custodian	3	3		0.40
	Lead Mechanic	15	15		0.30
	W/WW Utilities Technician	12	12		0.90
	W/WW Utilities Technician II	12	12		0.80
	Treatment Operator	10	10		1.00
	Equipment Operator II	12	12		0.55
	Treatment Operator III	14	14		1.00
				11.40	17.40
<u>Water & Sewer Total</u>					
<u>Total FTEs</u>				112.12	113.58

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

2010 OPERATING BUDGET

CITY OF HOMER HOURLY SALARY SCHEDULE															Implement: January 1, 2010
															<i>Walt D. ...</i>
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	11.66	12.14	12.48	12.84	13.19	13.56	13.95	14.35	15.15	15.60	16.07	16.56	17.06	17.57	18.09
2	12.50	13.00	13.40	13.77	14.15	14.55	14.96	15.40	16.27	16.76	17.25	17.78	18.31	18.86	19.43
3	13.35	13.90	14.29	14.68	15.11	15.53	15.99	16.41	17.36	17.89	18.42	18.97	19.55	20.13	20.73
4	14.18	14.75	15.19	15.60	16.05	16.51	16.97	17.46	18.45	19.01	19.58	20.17	20.77	21.39	22.04
5	15.00	15.64	16.07	16.53	16.99	17.48	17.96	18.48	19.53	20.13	20.73	21.34	21.97	22.64	23.32
6	15.84	16.49	16.96	17.43	17.93	18.44	18.96	19.49	20.61	21.22	21.86	22.52	23.20	23.90	24.61
7	16.67	17.35	17.83	18.35	18.87	19.39	19.94	20.51	21.67	22.32	22.99	23.68	24.39	25.12	25.87
8	17.48	18.20	18.71	19.24	19.78	20.33	20.91	21.50	22.73	23.40	24.13	24.84	25.58	26.35	27.14
9	18.30	19.04	19.58	20.14	20.71	21.30	21.90	22.51	23.79	24.50	25.24	25.98	26.77	27.57	28.40
10	19.10	19.89	20.44	21.02	21.61	22.22	22.85	23.51	24.84	25.58	26.34	27.14	27.96	28.80	29.66
11	19.90	20.72	21.31	21.90	22.52	23.15	23.81	24.47	25.87	26.65	27.45	28.27	29.12	29.99	30.89
12	20.71	21.54	22.14	22.77	23.41	24.09	24.76	25.46	26.91	27.71	28.54	29.41	30.29	31.19	32.13
13	21.47	22.36	22.99	23.64	24.30	24.99	25.69	26.43	27.92	28.76	29.62	30.52	31.43	32.39	33.36
14	22.26	23.16	23.82	24.49	25.20	25.91	26.64	27.38	28.94	29.81	30.70	31.62	32.57	33.55	34.56
15	23.04	23.97	24.66	25.35	26.06	26.80	27.58	28.34	29.95	30.84	31.77	32.71	33.70	34.71	35.75
16	23.81	24.78	25.48	26.19	26.94	27.70	28.48	29.30	30.94	31.87	32.84	33.82	34.83	35.88	36.95
17	24.57	25.57	26.29	27.04	27.81	28.59	29.41	30.22	31.95	32.91	33.88	34.90	35.95	37.03	38.13
18	25.34	26.37	27.11	27.87	28.66	29.48	30.31	31.17	32.94	33.94	34.94	35.99	37.07	38.19	39.32
19	26.09	27.16	27.92	28.71	29.52	30.35	31.22	32.09	33.93	34.93	35.99	37.07	38.19	39.32	40.50
20	26.82	27.92	28.73	29.53	30.36	31.23	32.10	33.02	34.89	35.94	37.02	38.13	39.27	40.45	41.66
21	27.59	28.71	29.52	30.34	31.22	32.08	33.00	33.94	35.86	36.93	38.05	39.18	40.36	41.57	42.82
22	28.33	29.48	30.30	31.17	32.04	32.95	33.87	34.84	36.82	37.92	39.06	40.23	41.43	42.68	43.96
23	29.04	30.22	31.09	31.97	32.88	33.79	34.77	35.74	37.76	38.90	40.06	41.27	42.50	43.78	45.09
24	29.77	30.98	31.86	32.76	33.70	34.65	35.62	36.62	38.71	39.88	41.07	42.30	43.56	44.87	46.22
25	30.51	31.75	32.63	33.55	34.52	35.48	36.49	37.51	39.64	40.83	42.06	43.32	44.62	45.96	47.34

2014 OPERATING BUDGET

W. Wheeler 12/20/13

HOURLY SALARY SCHEDULE with 2% proposed COLA Increase for FY 2014 Budget:															
CITY OF HOMER HOURLY SALARY SCHEDULE											Effective: January 1, 2014				
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	11.89	12.38	12.73	13.10	13.45	13.83	14.23	14.63	15.46	15.91	16.39	16.90	17.40	17.92	18.46
2	12.75	13.26	13.66	14.04	14.43	14.84	15.26	15.70	16.59	17.10	17.60	18.13	18.68	19.24	19.82
3	13.62	14.18	14.58	14.98	15.41	15.84	16.30	16.74	17.71	18.24	18.79	19.35	19.94	20.53	21.14
4	14.47	15.05	15.49	15.91	16.37	16.84	17.31	17.81	18.82	19.39	19.97	20.57	21.19	21.82	22.48
5	15.30	15.95	16.39	16.86	17.33	17.83	18.32	18.85	19.92	20.53	21.14	21.77	22.41	23.09	23.78
6	16.16	16.82	17.30	17.78	18.29	18.81	19.34	19.88	21.02	21.64	22.30	22.97	23.66	24.37	25.10
7	17.01	17.70	18.19	18.71	19.25	19.78	20.34	20.92	22.10	22.77	23.45	24.15	24.88	25.62	26.39
8	17.83	18.57	19.08	19.63	20.17	20.74	21.33	21.93	23.18	23.87	24.61	25.33	26.09	26.88	27.68
9	18.67	19.43	19.97	20.54	21.12	21.72	22.33	22.96	24.26	24.99	25.74	26.50	27.30	28.12	28.97
10	19.48	20.28	20.85	21.44	22.04	22.67	23.30	23.98	25.33	26.09	26.87	27.68	28.52	29.38	30.26
11	20.29	21.13	21.73	22.33	22.97	23.62	24.28	24.96	26.39	27.18	28.00	28.83	29.70	30.59	31.51
12	21.12	21.97	22.58	23.23	23.88	24.57	25.25	25.97	27.45	28.26	29.11	30.00	30.89	31.82	32.78
13	21.90	22.80	23.45	24.12	24.79	25.49	26.20	26.96	28.47	29.33	30.21	31.13	32.06	33.03	34.02
14	22.70	23.63	24.30	24.98	25.70	26.42	27.17	27.93	29.52	30.40	31.32	32.25	33.22	34.23	35.25
15	23.50	24.45	25.15	25.86	26.58	27.34	28.13	28.91	30.55	31.46	32.41	33.37	34.37	35.41	36.47
16	24.28	25.28	25.99	26.71	27.48	28.25	29.05	29.89	31.56	32.51	33.50	34.49	35.53	36.60	37.69
17	25.06	26.08	26.81	27.58	28.36	29.17	30.00	30.83	32.59	33.57	34.56	35.60	36.67	37.77	38.90
18	25.84	26.89	27.65	28.43	29.23	30.07	30.92	31.80	33.60	34.62	35.64	36.71	37.81	38.95	40.11
19	26.61	27.71	28.47	29.29	30.11	30.96	31.84	32.73	34.60	35.63	36.71	37.81	38.95	40.11	41.31
20	27.36	28.47	29.30	30.12	30.97	31.85	32.74	33.68	35.59	36.66	37.76	38.90	40.05	41.26	42.49
21	28.14	29.29	30.11	30.95	31.84	32.72	33.66	34.62	36.58	37.67	38.81	39.97	41.17	42.41	43.68
22	28.90	30.07	30.90	31.80	32.68	33.61	34.55	35.54	37.56	38.68	39.84	41.04	42.26	43.53	44.84
23	29.62	30.83	31.71	32.61	33.53	34.47	35.46	36.45	38.52	39.68	40.86	42.09	43.35	44.66	45.99
24	30.37	31.60	32.50	33.41	34.37	35.34	36.33	37.36	39.49	40.68	41.89	43.14	44.43	45.77	47.14
25	31.12	32.39	33.28	34.23	35.21	36.19	37.22	38.26	40.43	41.65	42.90	44.19	45.52	46.87	48.29
City Manager	53.50														

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4101 - Real Property Taxes: Ad valorem taxes levied at 4.5 mils on assessed valuation of real (secured) property, i.e. land, buildings, etc. Taxes are due at the Borough on August 15 and November 15 of each year.

4102 - Personal Property Taxes: Taxes levied at 4.5 mils on privately own personal property, i.e. airplanes, snow machines, etc. Taxes are due on August 15 and November 15 of each year.

4103 - Motor Vehicle Taxes; This is the tax on all licensed vehicles in the State. The Borough apportions this tax on the population of each Tax Code Area (TCA). The total receipts are apportioned to each TCA based on its percentage of the total Borough population. The receipts apportioned to a particular TCA are distributed to taxing jurisdiction areas (TJAs) which make up the TCA. Distribution is based on the mill rates of the TJA's composition to the total mill rate of the TCA.

4104 - Prior Years Taxes: Collection in the current year of taxes levied in the prior year or years (delinquent taxes).

4105 - Penalty & Interest-Property Taxes: Collection of penalties and interest on delinquent taxes.

4201 - Sales Tax: The City sales tax rate is 4.5% and is apportioned as follows: 3% for general services, 3/4% for sewer debt retirement and 3/4% for street reconstruction and related utilities.

4202 - Public Utility Tax: Taxes paid by the electric and telephone coops to the State. The

taxes are based on: all electric kWh sold within the City limits of Homer at .0005 mils; total telephone revenue generated within the City.

4203 - Liquor License: Amount received from the State for the tax levied on these items.

4205 - Sales Tax Commission: Prompt filing of quarterly sales tax allows us to take a 5% or maximum \$1,000 from the remittance to the KPB.

4206 - Fish Tax: Monies received by the Port and Harbor for the shared fisheries business tax program.

4207 - Cruise Ship Tax: Cruise Ship Passenger Tax received through the Kenai Peninsula Borough. Funds to be used only for the benefit of Cruise Ship Landings.

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

4301 - Driveway Permit: Fee charged permission to connect property to a City street by way of a driveway.

4302 - Sign Permit Fee: charged permission to put up a sign within the City.

4303 - Building Permit: Fee charged based on the value of the building to be constructed.

4304 - Peddler Permit: Fee charged for a business without a permanent physical location for their business.

4305 - Animal License: Fees collected for the licensing of animals with the city limits.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4308 - Zoning Fees: Fee charged for a variety of changes such as variance, rezone, and contract rezone. See HCC 21.

4309 - ROW Permit: Fee charged for a Right of Way Permit. Fee is based on the magnitude of the project.

4311 - Library Cards: Fee charged for the use of library facilities.

4314 – Taxi/Chauffeurs/Safety Inspections

4318 – Parking Revenue: Revenues generated from parking on the spit.

4319 – Sale of Electrical Supplies

4401 - Fines/Forfeitures: Revenues derived from traffic violations and bail forfeitures.

4402 - Non-Moving Fines: Revenues from fines other than moving violations i.e. parking fines.

4501 - Alaska Shared Revenue: This revenue is based on revenues received from the state for the Homer Community.

4503 - Prisoner Care: Revenues received from the State. Provides for prisoner custody and care related to the jail. Payments are made at the end of each quarter.

4504 - Borough 911: Revenues received by the Kenai Peninsula Borough for providing 911 emergency services.

4505 - Police Special Services: Certain services are provided to the State Troopers like dispatching, etc. Payment is made at the end of each quarter.

4507 - Library Grant - State library grant funds received.

4511 - Pioneer Ave P/W Maintenance: The State pays the City for maintenance services provided for Pioneer Ave.

4512 - Reimbursement for Expenses: For reimbursement of an expenditure made by the City, i.e. employee is on jury duty and receives their regular pay. The jury duty check is credited to this account.

4514 - Other Grants: Miscellaneous grants received by departments.

4515 Ferry Lease: City exchange of land use by State Ferry System for maintenance garage.

4599 – Pioneer Ave. Beautification: Revenue collected from businesses for planting flowers.

4601 - Ambulance Fees: Payment for services associated with emergency medical services provided to patients in transport to a particular destination.

4602 - Fire Department Services: Fire-related services provided by Fire Dept.

4603 - Fire Contract: Contract for fire protection to Kachemak City.

4604 - EMS Class Fee: A fee charged each individual for classes that prepare individuals to provide Emergency medical services to local citizens.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4606 - Wildland Fires: (outside city limits)
Payment received for fighting wild fires outside the City limits.

4607 - Other Services: Monies received for services and goods provided by the City.

4608 - City Campground: Fees collected for the use of the Hillside Campground facility at Hornaday Park.

4609 - Animal Care Fees: Fees charged for the impoundment, care and feeding of stray animals.

4610 - Sale of Plans & Specs: Charge for the standard plans and specs sold along with the specific plans and specs for a project.

4611 - City Clerk Fees: Fees charged for services such as notary, copies of meeting tapes, election-related matters, etc.

4612 - Publication Fees: Charges for copies of City documents sold, i.e. comprehensive plan, zoning map, legislative requests, CIP, zoning & planning information, etc.

4613 - Cemetery Plots: Revenues derived from the sale of cemetery plots.

4614 - Community School Class Fees: Fees charged for community school classes.

4616 - Metered Sales: Residential Income derived from the sale of water to residences in and outside the City of Homer.

4617 - Metered Sales - Commercial Income derived from the sale of water to local businesses in and outside of the City of Homer.

4618 - Metered Sales: Industrial Income derived from the sale of water to various industrial businesses in the Homer area.

4619 - Inspection Fees: Fee charged to inspect new water or sewer connection and sewer or water permit fees for connect to City system.

4620 - Ice Sales: Charge for the sale of ice at the fish dock.

4621 - Cold Storage: Fee charged for the use of the City cold storage facility located in the Port/Harbor area.

4622 - Crane Rental: Fee charged for the use of the crane at the fish dock.

4623 - Card Access Fee: Fee charged to purchase annual crane card which allows access to the crane.

4624 - Berth Rent - Transient Monthly: Certain areas of the harbor have transient vessels that use boat slips on a first come based for short term usage.

4625 - Berth Rent – Reserved: Certain areas of the harbor have reserved berths. An annual fee is collected for the use of these boat slips.

4626 - Berth Rent - Transient A: Annual transient moorage fee.

4627 - Berth Rent - Transient S: Semi-annual transient moorage fee.

4628 - Berth Rent - Transient D Daily transient moorage fee.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4629 - Metered Energy: Fee for the use of electrical energy. Reserved stalls are charged a minimum fee plus cost per kWh.

4631 - US Coast Guard Leases: Lease payments for Coast Guard's use of the Port/Harbor facilities.

4633 - Stevedoring: Longshore services billed to vessels requiring a longshore crew to dock, load, and/or unload products.

4634 - Port Storage Fee: Amount charged for storing other than City property in designated areas.

4637 - Seafood Wharfage: Fee charged for moving seafood over deep water dock.

4638 - Main Dock - Fuel Wharfage: Fee for moving fuel over the docks.

4639 - Main Dock – Wharfage: Fees charged for the use of the Main Dock to receive or discharge cargo and passengers.

4640 - DWD – Wharfage: Fees charged for moving cargo over the Deep Water Dock.

4641 - Main Dock - Water Sales: Sale of water to vessels using the Main Dock.

4642 - Main Dock – Docking: Charge for use of Homer docking facilities at the Main Dock.

4643 - DWD – Docking: Charge for the use of Homer docking facilities at the Deep Water Dock.

4644 - Pumping: Fee charged for the use of the pumping equipment on the dock.

4645 - Wooden Grid: Fee for putting a vessel on the wooden grid.

4646 - Commercial Ramp Use: Fee charged for using the inner harbor barge ramp.

4647 - Berth Waiting List: Fee received for putting an individual's name on the list for the next available berth for their boat.

4648 - Steel Grid Use: Fee for putting a vessel on the steel grid.

4650 - Rent & Leases: Charges for the use of City facilities i.e. state trooper use of a portion of the Police Department Building and facilities and leases of Spit land.

4653 - L & L Ramp: Fee charged for launching and landing of smaller boats, mainly for recreational use.

4654 - Spit Camping: Fee charged for camping on the Spit for both tents & RVs.

4655 - Airline Leases: Fee charged for lease of space at airport used to operate an airline.

4656 - Concessions: Fee charged for concession stands at airport.

4657 - Car Rental: Fee charged to car rental agency at airport.

4658 - Parking Fees: Fee charged for long term parking at the airport.

4659 - Vending Machines: Fee charged for vending machines stationed at the airport.

4660 - Advertising: Fee charged for advertising at the airport.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4661 - Connection Fee: Charges to establish services for sewer and/or water \$30.00. Service calls, minor repairs, inspections at \$25.00 per hour. It may include the actual labor cost for an employee.

4662 - Services & Meters: Payment of the (stub out fees) water or sewer permit and/or deferred service installation, fees charged for services a one time meter lease fee for water.

4663 - Transient Energy 110V: Charges for use of 110 volt electrical energy for transients based on daily or monthly rates.

4664 - Transient Energy 220V: Charges for use of 220 volt electrical energy for transients based on daily or monthly rates.

4665 - Transient Energy 208+B325V3P: Charges for use of 208 volt three phase electrical energy for transients based on daily or monthly rates.

4666 - Commercial Ramp Wharfage: Charge for moving cargo over the commercial ramp.

4667 - Beach Wharfage: Fee charges for moving cargo over City-owned beaches.

4668 - DWD – Water: Sale of water to vessels using the Deep Water Dock.

4672 – Port Security: Reimbursement received for providing security during cruise ship landings.

4700 – Other Wharfage - Fish Dock: Miscellaneous wharfage over the fish dock.

4701 - RV Dump Station: Revenue generated by the RV dump station on the Spit.

4703 - Main Dock Seafood Wharfage: Fee charged for moving seafood over the main dock.

4704 - Outfall Line: Fee charged for connection & annual fee for services on outfall line used to dispose of fish waste.

4706 – Fish Grinding: Fee charged for Fish Grinding.

4801 - Interest: Interest earned from the investment of money in the particular fund to which it applies. Revenue derived from the investment of City money.

4802 - Penalty & Interest: Penalties and interest levied on delinquent accounts. This includes water, sewer, assessments and port/harbor accounts receivables.

4808 - Other Financing Source: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases.

4901 - Surplus Property Sale: Sale of equipment and property no longer used by the City.

4902 - Other Revenue/Income: Miscellaneous unspecified monies received by the City. This could be non-revenue income.

4903 - Insurance Rebate: The amount received from various insurance companies because of the good experience in that particular area by the City.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4905 - Donations/Gifts: Receipt of monies which are available to the City for general specific purposes.

4906 - Proceeds from Lawsuits: Settlement monies derived from litigation.

4907 - Old School Lease Fees: Fees charged to use space in building.

4930 - Other Finance Source: Other finance source proceeds.

4981 - G/F Services Reimbursement from Water: Charges to the Water Fund for overhead and administrative services provided by the General Fund.

4982 - G/F Services Reimbursement from Sewer: Charges to the Sewer Fund for overhead and administrative services provided by the General Fund.

4983 - G/F Services Reimbursement from Port/Harbor: Charges to the Port/Harbor Fund for overhead and administrative services provided by the General Fund.

4984 - G/F Services Reimbursement from HART: Charges to HART for overhead and administrative services provided by the General Fund.

4985 - G/F Services Reimbursement from HAWSP: Charges to HAWSP for overhead and administrative services provided by the General Fund.

4992 - Transfers: Operating transfers from another department.

5101 - Regular Employees: Salaries, regular full-time and part-time employees.

5102 - Fringe Benefits: Fringe benefits for regular full-time and permanent part-time employees.

5103 - Part-Time Employees: Part-time, seasonal, casual, on-call employees.

5104 - Part-Time Fringe: Fringe benefits for part-time, seasonal, casual, on-call employees.

5105 - Overtime: Overtime pay @ appropriate rate.

5106 - Leave Cash Out: Employee cash out of accrued leave.

5107 - Part-Time Overtime: Non-regular employee overtime pay.

5201 - Office Supplies: Forms, stationary, pencils, computer supplies, copy paper, etc.

5202 - Operating Supplies: All other supplies including firefighting, EMS, bedding, personal hygiene, first aid, animal related; general shop operations, building, electrical, chemicals, sand, gravel, housekeeping, etc.

5203 - Fuel/Lube: Fuel and lube supplies.

5204 - Chemicals: Chlorine and other purifying chemical used in water and sewer treatment.

5205 - Ammunition: Ammunition and supplies for training and operations in the police department.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

5206 - Food/Staples: Food for guests, events, visitors, animals and supporting supplies.

5207 - Vehicle/Boat Maintenance: Cost of repair and maintenance of autos, trucks, boats, and forklifts.

5208 - Equipment Maintenance: Cost of repair and maintenance of equipment.

5209 - Building & Grounds Maintenance: Cost of repair and maintenance to buildings and grounds associated with the facility.

5210 - Professional & Special Services: Cost of consultants, technicians and services provided by others.

5211 - Accounting/Audit: Cost of outside accounting services; annual audit costs.

5212 - Engineer/Architect: Cost of consulting engineers or architects.

5213 - Survey/Appraisal: Cost of surveyor or appraiser.

5214 - Rents & Leases: Cost of renting, leasing buildings, vehicles, books, equipment, etc.

5215 - Communications: Telephone service, fax, modems, cell phone usage and signal devices.

5216 - Postage/Freight: Postage expense including special delivery, Federal Express, air, etc.

5217 - Electric: Cost of electricity for buildings, facilities, grounds.

5218 - Water: Cost of water services for buildings, facilities, grounds.

5219 - Sewer: Cost of sewer services for buildings, facilities, grounds.

5220 - Refuse/Disposal: Cost of refuse collection and disposal; including the pumping of restrooms and RV dump station.

5221 - Property Insurance: Fire/property casualty premiums on all buildings and other structures.

5222 - Auto Insurance: All licensed vehicles that require insurance coverage.

5223 - Liability & Professional Insurance: Liability insurance premiums including police, fire, and EMT professional insurance.

5224 - Bond Insurance: Public employee's fidelity bond insurance.

5227 - Advertising: Cost of advertising in radio, newspapers, or magazines, including legal publications.

5228 - Books: Cost of books purchased.

5229 - Periodicals: Cost of periodicals purchased.

5230 - Audio/Visual Materials: Cost of audio/visual materials.

5231 - Tools/Equipment: Cost of tools and related equipment.

5233 - Computer/Related Items: Includes the costs of computers, printers, scanners, software, and other related computer equipment.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

5234 - Recording Fees/Permits: Recording documents, permits, etc.

5235 - Membership/Dues: Cost of membership/dues to professional organizations.

5236 - Transportation: Cost of business travel including airfare, car rental, tax, and reimbursement for mileage. Does not include transportation related to employee education, see account #5603.

5237 - Subsistence: Cost of meals, hotels and other related costs due to City business travel. Does not include subsistence related to employee education, see account #5603.

5238 - Printing/Binding: Costs of book binding for library materials, printing informational matter, Camping fee tickets.

5241 - G/F Admin Fees: Reimbursement from enterprise funds for administrative services paid for by the General Fund.

5243 - Courier: Pickup and delivery of intra-department mail to other locations.

5244 - Snow Removal: Contractual cost of removing snow from certain City facilities.

5248 - Lobbying: Includes cost of travel, subsistence, special consultants, and other related costs associated with lobbying.

5249 - Oil Spill Response: Cost of responding to an oil spill.

5251 - Pioneer Ave. Beautification: Cost of growing and planting flowers on Pioneer Ave.

5252 - Credit Card Expense: Percentage amount charged by the bank for use of credit card machine.

5253 - Stop Loss Claim: Cleaning account for stop loss coverage until insurance pays.

5254 - Over/Short: when cash in cash register does not equal cash taken in.

5256 - Waste Oil Disposal: Cost to dispose of waste oil at harbor.

5258 - Float/Ramp Repairs: Cost of repairs on harbor floats and ramps.

5280 - VIP Volunteer Incentive Program: used by the Fire Department for volunteers.

5283 - Library Maintenance: Used for general maintenance of the library building.

5284 - Police Department Maintenance: Used for general maintenance of the police department building.

5285 - Fire Department Maintenance: Used for general maintenance of the fire department building.

5286 - Old School Maintenance: Used for general maintenance of the Boys & Girls Club/University leased building.

5287 - Electrical supplies: Purchase of electric supplies used in repair and maintenance.

5292 - City Hall Motor Pool Maintenance: Used for vehicle maintenance for vehicles used by City Hall.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

5293 – Police Department Motor Pool Maintenance: Used for vehicle maintenance for vehicles used by the Police Department.

5294 – Fire Department Motor Pool Maintenance: Used for vehicle maintenance for vehicles used by the Fire Department.

5601 - Clothing/Uniform Allowance: All clothing, uniforms, and accessories for police, harbor officials, and prisoners to include the cost of laundry.

5282 – City Hall Maintenance: The cost of maintenance of City Hall Building.

5602 - Safety Equipment: Cost of required safety gear, jackets, protective clothing, rain gear, etc.

5603 - Employee Training: Cost of tuition, instruction, seminars, registration, supplies, travel, lodging, and meals directly related to training. Does not include public education or conferences.

5604 - Public Education: Cost of supplies, materials, instruction by professional and related costs for organizations and universities. Fire prevention, public EMS classes, and other forms of public education.

5605 - Sister Cities: Costs associated with Sister Cities' activities.

5606 - Bad Debt Expense: Uncollectible accounts written off.

5607 - Debt Payments: Includes principal and interest on bonds, loans, lease purchases and any other obligations whereby the City will acquire ownership of the asset.

5608 - Interest: Cost of borrowing monies.

5610- Collection Expense: Includes service fees charged the City for filing of court actions, vessel documentation research fees, notices, ads and any other related charges related to the collection of monies owed the City.

5614 – Car Allowance: Allowance paid to certain employees for the usage of their vehicles rather than the City providing a vehicle to them for City use.

5625- Impound Costs: The costs to impound vehicles.

5627 – Port Security: The costs to provide security for the cruise ships visiting Homer.

5630 – Haven House: Payments made to Haven House to assist them in operating expenses.

5801 - Museum: Contributions from the City.

5804 - Chamber of Commerce/Visitors Center: Contributions from the City.

5823 - Fish Stocking: The cost of salmon smolt for Nick Dudiak Fishing Lagoon.

5901 - Equipment: Capital outlay for equipment, furniture and fixtures or modifications costing more than \$5,000.

5903 - Buildings & Improvements: Capital outlay for buildings and/or improvements costing more than \$5,000.

5904 - Land: Capital outlay for the cost of acquisition of land by purchase or trade.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

5907 – C/O Improvements: Capital Outlay
for improvements.

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

BUDGET GLOSSARY

ADOPTED BUDGET - Refers to the budget amounts as originally approved by the City of Homer City Council at the beginning of the year, and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

ALLOCATION - A part of a lump-sum appropriation which is designed for expenditure by specific organization units and/or for the special purposes, activities, or objects.

AMENDED BUDGET - Refers to the budget amounts as adjusted by Council approved supplements throughout the year.

AML - Stands for "Alaska Municipal League".

APPROPRIATION - The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

ASSESSED VALUATION - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used

without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT - The official written statement prepared by the City's staff to present a comprehensive financial program to the City Council.

BUDGET MESSAGE - A general discussion of the proposed budget presented in writing by the budget-making authority to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL OUTLAY - Expenditures that result in the acquisition of items such as tools, desks, machinery, and vehicles costing more than \$5,000 each and having a useful-life of more than one year and are not consumed through use are defined as capital items.

COLLATERAL - Assets pledged to secure deposits, investments, or loans.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) - The official annual report of a government. It includes (a) the five combined financial statements in the combined statement - overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

CITY OF HOMER

BUDGET GLOSSARY

CONTINGENCY - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

CONTRACTUAL SERVICES - Items of expenditure for services the City receives primarily from an outside company.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

EDC - Stands for "Economic Development Commission".

EMPLOYEE BENEFITS - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENTERPRISE FUND - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

FIDUCIARY FUND TYPES - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

FINANCIAL RESOURCES - Cash and other assets that in the normal course of operations become cash.

FISCAL YEAR - The twelve month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from January 1 through the following December 31.

FUNCTION - A group of related activities aimed at accomplishing a major service for which a government is responsible.

FUND - An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

FUND BALANCE - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance".

FUND TYPE - Anyone of seven categories into which all funds are classified in government accounting. The seven types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

GENERAL FUND - A fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial

CITY OF HOMER

BUDGET GLOSSARY

accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

GOVERNMENT FUND TYPES - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities-except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four government types: general, special revenue, debt service, and capital projects.

HART - Stands for "Homer Accelerated Roads & Trails".

HAWSP – Stands for "Homer Accelerated Water Sewer Projects".

INTERFUND TRANSFERS - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

ISO - Stands for "Insurance Services Office, Inc.", this organization does evaluations for insurance rating classifications and advises the protection class.

LAPSE - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations; an appropriation is made for a certain period of time.

LEVY - To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LID - Stands for "Local Improvement District", this is a mechanism used to obtain an organized unit for construction purposes.

LONG TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILL - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

MILLAGE RATE - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period". "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplied that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET - Plans of current expenditures and the proposed means of

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financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS - All interfund transfers other than residual equity transfers.

ORDINANCE - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

OTHER FINANCING SOURCES - Governmental fund general long term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

PROGRAM - An organized set of related work activities which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

PROGRAM BUDGET - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

PROGRAM GOAL - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce, or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

PROGRAM OBJECTIVE - Objectives are statements of the intended beneficial and/or tangible effects or a program's activities. They are measurable, and related to the proposed budget year. They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should be quantifiable and are addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

PROPERTY TAX - A tax levied on the assessed value of property in mills.

PROPRIETARY FUNDS - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the city include the enterprise funds.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

RECOMMENDED BUDGET - The budget proposed by the City Manager to the City Council for adoption.

RESOLUTION - A special or temporary order of a legislative body; an order of a legislative

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body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

REVENUE - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long term debt proceeds and operating transfers in are classified as "other financing sources".

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SALES TAX - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

SELF-INSURANCE - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SINGLE AUDIT - An audit performed in accordance with the Single Audit of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or required governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX RATE - The level at which taxes are levied

TAX LEVY - The total dollar amount of tax that optimally could/should be collected based on tax rates and assessed values of personal and real properties.

TESHIO, JAPAN - This is our Japanese Sister City.

YELISOVO, RUSSIA - This is our Russian Sister City.