

CITY OF HOMER

ADOPTED BUDGET

**FOR
FISCAL YEAR JANUARY 1, 2015 - DECEMBER 31, 2015**

**Submitted By
Walt Wrede
City Manager**

**Adopted by Homer City Council
On December 8, 2014**

**Mary E. Wythe, Mayor
Beauregard Burgess, Council
David Lewis, Council
Catriona Reynolds, Council
Francie Roberts, Council
Gus Van Dyke, Council
Bryan Zak, Council**

**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	Wythe, Mary E. (Beth)
Council Members	Burgess, Beauregard Lewis, David Reynolds, Catriona Roberts, Francie Van Dyke, Gus Zak, Bryan

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 Li
Bob Painter
Andrea Browning
Nick Poolos
Ann Dixon
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud



City of Homer Departments & Divisions

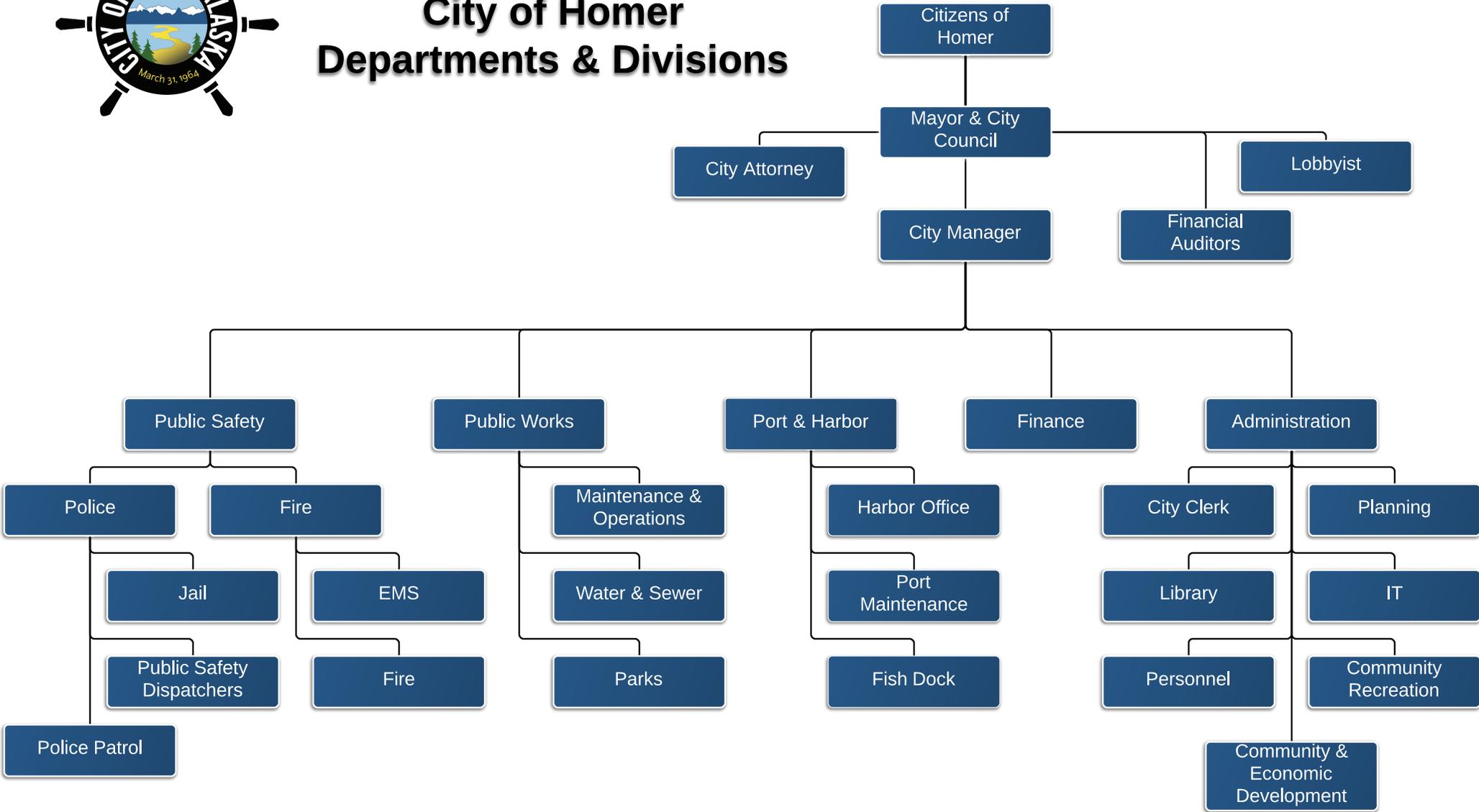


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2015 BUDGET MESSAGE

Fiscal Year 2015

Introduction

Homer City Code Section 3.05.010 requires that the City Manager provide the City Council with a budget proposal for the next fiscal year by the third Friday in October. HCC 3.05.011 states that the budget proposal should be accompanied by a budget message which summarizes the proposal, highlights significant changes from the previous year's budget, and addresses other important fiscal policy considerations.

The budget proposal for Fiscal Year 2015 was first presented for discussion at the Committee of the Whole Meeting on October 13, 2014. The Budget Ordinance was introduced by the City Council on October 27, 2014 and adopted as amended on December 8, 2014. I would like to thank the Homer City Council, the City Department Heads, all staff members in the Finance Department, and the public at large for its hard work and valuable insights during the long budget preparation and approval process.

General Fund

The budget contains revenue projections that we consider to be realistic and conservative. The projections are based upon audited numbers from Fiscal Year 2013 and revenue received so far for Fiscal Year 2014 through the end of November. This data is supplemented with tax, property valuation, and economic projections provided by the Borough and the State. Finally, we take into consideration information about economic trends provided by local sources such as the Chamber of Commerce and the Marine Trades Association. We have projected, based upon the information available to us, that revenues will increase slightly over last year. We project that total General Fund Revenues in 2015 (\$12,173,135) will increase by \$193,034 or 1.6% over the 2014 Budget. We project that sales tax (\$5,050,905) will increase by \$100,379 or 2.0 % over the 2014 budget and that Real Property Tax (\$2,794,807) will decrease \$14,073.

HCC 3.05.045 requires that the City Budget must be balanced. The 2015 budget is "balanced" in the sense that expenditures do not exceed revenues. Total General Fund Revenues are projected to be \$12,173,135 and proposed expenditures are \$12,173,135. This can basically be described as another 'status quo' or "treading water" budget, with some significant exceptions. The budget is basically flat in terms of operations with the exception of inflation and increases in fixed costs such as electricity. Once again, the department heads have been very frugal and conservative in their budget requests and fiscal management. The operating budgets are very lean. There are several noteworthy changes in the General Fund that should be highlighted.

Increased Expenses

City of Homer

- Labor costs valued at about \$140,000 were reallocated from the Water and Sewer Special Revenue Fund to the General Fund. The reasons for this are described in a separate and attached Memorandum from the Public Works Director. This is the primary reason for the big jump in the Public Works budget.
- PERS Relief: PERS Relief from the State has increased again. This must be shown as an expense and it looks on the surface like spending on that line item has increased. The increase is covered on the Revenue side.
- New Positions: The fiscal impacts of the new and upgraded positions Council approved at mid-year this year are now showing up in the budget.

Decreased Expenses

- This budget includes a recommendation that the City terminate its self-insured employee health insurance plan and move to a fully insured plan provided by Premera Blue Cross. A separate and attached memorandum on this recommendation is provided. If Council approves this recommendation, including how to split the savings between the City and the employees, it will result in about a \$350,000 cost reduction for the General Fund. That explains why you see such large cuts in fringe benefit costs for all departments.
- This budget contains reductions in heating costs for all City buildings and facilities that are now connected to natural gas. The conservation measures the City has taken and the conversion to natural gas is beginning to pay off.
- Liability Insurance: This budget contains additional cost reductions in liability insurance. This is a direct result of the training and risk reduction measures that have been taken by the City staff. They should be commended for this effort.

Other Changes of Note:

This budget contains a new, straightforward, and more easily explained methodology for calculating the Overhead Cost Allocation paid to the General Fund from the Port and Harbor Enterprise Fund, the Water and Sewer Special Revenue Fund, HART, and HAWSP. As you know, every year there are questions about how the overhead allocation is calculated and whether it is fair and accurate. Methodologies used in the past were reasonable and defensible, but they were complicated, highly variable, and difficult to explain in a way that gave the public any confidence in the numbers. The new methodology is based upon a fixed percentage of the total amount to be allocated. John Li will explain this approach at the meeting and you can find an explanation on the Overhead Allocation page in the budget.

Unfortunately, revenue limitations prevent us from proposing that important programmatic and staffing issues be addressed at this time. New patrol officer and building maintenance positions and a half time position at the Community Recreation Program are badly needed and justified. In addition, the proposed budget contains no transfers to GF depreciation accounts or fleet reserves. This is the third year in a row in which there are not sufficient funds to make transfers to these accounts. Transfers to these accounts cannot be made without increased revenues or significant program cuts. Hopefully, it will be possible to address depreciation further either before the budget is adopted in December or at mid-year.

City of Homer

On the capital and equipment side, this budget contains narrowly targeted expenditures that begin to address the priority needs backlog. Emphasis was placed upon critical public safety and service delivery. Since I was not in a position to make transfers to depreciation and fleet accounts, I was very reluctant to spend money from those accounts. However, I believe the things proposed for funding are critical needs that cannot wait. A description of these expenditures and a justification for them is included in the budget. The budget contains a description of all capital and equipment requests submitted by department heads and chart showing which ones were approved for the draft budget and which ones were not.

Capital and equipment expenditures included in the Adopted 2015 Budget include new trails on Shelford and W. Danview, West Homer Elementary Trail, Roger's Loop Trailhead Property acquisition, new security camera system at the Library, new hydraulic pump, fire hose replacement, and portable radio replacement at the Fire Department, Police safety equipment, and a F550 Truck and Plow, inventory and storage facility, airless paint striping machine, and Pelican street sweeper at Public Works.

Unfortunately, I was not able to approve other worthy projects. These projects are included at the back of the budget and I hope Council will be able to address them relatively soon.

Highlights / What is and is not Included

This section contains a list of highlighted items in the operating budget that are of great interest and importance to the City Administration, City employees, the Council, and the general public.

- COLAs: Due to insufficient funds, this proposed budget contains no COLA for employees.
- Parity Study: Due to insufficient funds, this budget does not address wage and compensation issues for those job classifications that are below average.
- Personnel: This budget does not include any new personnel. From a management perspective, I can tell you that we have very urgent needs in some departments, especially Police patrol, building maintenance, and the Community Recreation Program.
- Depreciation: This budget contains no transfers to depreciation and fleet reserve accounts.
- Nonprofits: This budget contains funding for all nonprofits at last year's levels.
- HERC Building: The budget contains funds for continued maintenance and operation of the gym but no funds to either upgrade the building or demolish it. This awaits Council decision.
- The budget does not include funds for a Woodard Creek Watershed Assessment.

Budget Priorities

This section contains the City Manager's budget priorities for items that are presently not included in the budget. If revenue projections improve by mid-year 2015, I would recommend that the following be added to the budget.

- Personnel: We have very serious needs in some departments, especially Police patrol, Public Works / building maintenance, and the Community Recreation Program. Staffing requests from Fire Department are well supported and would improve public safety and public services. Parks could

City of Homer

really use another seasonal employee. The top, critical priorities from my perspective are filling the Police patrol and building maintenance positions.

- Depreciation: It is the Council's adopted policy to provide significant funds for depreciation and I could not agree more. This should be addressed if more revenues become available.

Fiscal Policy Considerations

There are several important General Fund policy consideration that I believe the Council should take into consideration as it moves ahead with budget discussions.

- **Health Care Costs:** Rapidly escalating health insurance costs continue to consume more and more of the available revenues despite recent steps that were taken to restrain or reduce costs. This puts significant constraints on the City's ability to address program and service delivery needs and threatens fiscal stability. The Administration believes the recommendation it has put forward as part of this budget approval process will help to stabilize this situation. We look forward to your response.
- **Core Programs:** There has been a good deal of discussion lately about new programs and services that the public wants but the City cannot afford. The public has been asked to identify where the money would come from or to show that they were willing to pay for it. I think at this point, it would be useful to note that the City needs additional revenue just to take care of its most basic services and functions. The fact that we are continually talking about the lack of funds for depreciation, maintenance and repair, replacement of aging equipment, vacant positions and competitive compensation packages should be an indicator.
- **The Disconnect:** There continues to be a huge disconnect between what the public wants and what it is willing to pay for and maintain. Everyone loves capital projects. There is no shortage of ideas about new programs, new services, and new infrastructure. There are many examples and the pressure continues to grow. We continue to build new stuff and make requests for more. Unfortunately, all of that new stuff requires money and increased staffing for maintenance and operations. The City's maintenance and operations responsibilities continue to grow while the budget and staffing levels continue to stagnate and in some cases, decrease. The City staff has done an excellent job of increasing efficiency and "doing more with less." However, we are getting very close to our limits and the point of diminishing returns. This needs further public discussion.
- **Depreciation:** This is the second year in a row the budget does not include transfers to depreciation and fleet reserve accounts. This is not sustainable and sooner or later the City and the taxpayers will pay even more to replace aging buildings, facilities, vehicles, and equipment if it is neglected. The City cannot continue to kick this can down the road.
- **Employee Compensation:** We have had numerous conversations about how the City is beginning to have trouble with recruitment and retention of qualified employees. This is due in large part to the City's declining competitive position regarding compensation and benefits. This budget does not address parity issues discussed by the Council nor does it contain a COLA, which exacerbates the situation. The City recently hired a new person in the motor pool and discovered that we are paying entry level positions a full five dollars per hour less than the State of Alaska. We recently filled an

City of Homer

open police officer position and learned that we pay entry level officers eight dollars less per hour than Kenai. The City has been lucky to have many long term employees in the past. We are now seeing increased and sometimes rapid turnover in some positions. In my view, that is not a good thing. Losing experience and institutional knowledge and increased recruitment and training all have costs associated with them. This is a looming issue that should be addressed.

Port and Harbor Enterprise Fund

The adopted FY 2015 Budget projects that revenues (\$4,871,722) will increase by approximately \$190,470 or 4.1 percent. We believe that number is very conservative and it ultimately could be significantly more due to increased activity at the Deep Water Dock. Most of the increase in revenues is related to activity at the Deep Water Dock. The revenue increases are misleading because a significant proportion are increases in PERS and electricity revenue related to improvements in the harbor; both of which are balanced and negated by increased expenditures. This draft budget does not include fee increases. An increase across the board to cover inflation is recommended. Fee increases recommended by the rate study are being studied by the Port and Harbor Commission and will be implemented gradually over a ten year period. Revenue projections are based on actual revenue receipts in 2013 and receipts to date in 2014. We also take into consideration current revenue trends and business cycles.

The projected revenues are sufficient to cover basic maintenance and operations. The Enterprise Fund is balanced in the sense that expenditures do not exceed revenues. This Budget contains revenues of \$4,871,722 and expenditures of \$ 4,871,722. The budget contains a transfer to depreciation accounts of approximately \$699,000 and a transfer to the Bond Payment Reserve of \$300,000. The Overhead Administration Cost Allocation is slightly less than last year (\$605,925).

Expenditures have changed very little from last year. Total expenditures (\$4,871,722) have increased by only 2.5 percent. A significant expenditure reduction can be found in fringe benefits directly related to the proposed changes in employee health insurance. The Port and Harbor staff has been very frugal and efficient when it comes to costs that are within their control. The fee increases instituted in 2012 and 2013 are doing exactly what they were intended to do; cover the cost of bond repayment and provide additional revenue for depreciation. Overall, the Enterprise Fund is in pretty good shape. There are operational needs that cannot be funded at this time but should be identified and prioritized. Chief among them is the need to increase staffing levels and contribute more to depreciation accounts. The Port and Harbor Director has submitted a request for a new roving Harbor Officer Position that is needed but not included at this time.

This draft budget contains several capital expenditures that will improve safety, operations, and service delivery to Port and Harbor customers. They are all explained and justified in the budget document and can be discussed more fully at the Committee of the Whole meeting. Proposed capital improvements include extending a water line in the harbor to serve hundred additional vessels, a new dump box on the fish carcass trailer, new Fish Dock gratings, Fish Dock crane refurbishment, a radio tower on the new office building, and funds for demolition of the old office building.

Budget Priorities

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If the revenue picture were to change in a positive way, there are several priority items that I would recommend be added to the budget or receive increased funding.

- Depreciation: The depreciation account fund balance is insufficient for the amount of assets the Port and Harbor owns and maintains and transfers to this account are far below what is recommended by the auditors.
- Funding for a new Harbor Officer as described in the budget request.

Budget Policy Considerations

- Depreciation: The depreciation fund balance remains insufficient given the assets of the Port and Harbor. The Council recently transferred excess Bond Reserve Account funds and the operating surplus from 2013 into the depreciation account which is a positive. However, this will continue to be a need going forward and the City should gradually implement the recommendations contained in the rate study, as amended by the Port and Harbor Commission, as soon as FY 2016.
- Revenues for Operations: Fees were increased recently to cover anticipated bond payments and depreciation. However, this left little room for additional fee adjustments to cover increasing maintenance and operations costs. The City recently received the rate study it commissioned from Northern Economics. The study addresses maintenance and operations and the level of revenues that are needed to make the enterprise fund sustainable. An automatic fee increase tied to the inflation index is recommended.
- Staffing levels: Staffing levels have not changed for many years but duties and responsibilities have increased dramatically. Most evenings there is only one harbor officer on duty which is a bit risky considering the total value of the port and harbor assets and the private assets mooring in or otherwise using the facilities. Activity at the Deep Water Dock, the barge ramps, the load and launch ramp, and the uplands has increased significantly.
- Revenues Generally: Significant structural changes are occurring in both the commercial and sport fishing industries. It will be important to monitor these changes and their potential impacts upon the revenues and business model of the port and harbor.

Water and Sewer Special Revenue Fund

This is perhaps the most rosy and positive water and sewer budget we have seen for many years. There are several reasons for this. First, the revenue picture is becoming clearer now that the new rate structure has been in place for almost a year. However, we should be cautious because water consumption may have been high due to the weather conditions we experienced this year. The Finance Department reports that revenues have been up overall every month this year compared to the same month last year.

This Budget projects that combined water and sewer revenues will be \$3,945,017 in 2015. This represents a \$43,055 decrease in revenues from the FY 2014 budget. The primary reason is that the sewer revenues this year are coming in far under projections. Those projections appear to have been overly optimistic. Water revenues for next year are projected to increase by \$148,415 or 8.4% while

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sewer revenues are project to decrease (compared to last year's budget) by \$230,629 or -12.0 %. The good news is that although we predict a slight decrease in water and sewer revenues overall compared to last year's budget, revenues appear to be stable, they are up over last year, and we are getting more experience with how the new rate model is working.

The most significant and positive changes are on the expenditure side. Operating expenses for water decrease by -3.5% to \$1,979,379 in this budget. Operating expenses for sewer decrease by -10.3% to \$1,574,471. The budget includes the minimum required contribution of \$200,000 to depreciation; \$100,000 for water and \$100,000 for sewer. There is a surplus of revenues over expenditures of \$391,167. This is something we have not seen for many years. This surplus could be transferred into depreciation and fleet accounts which I would recommend. Council may hear calls to reduce rates because of this but we would recommend keeping the fees the same for now given the relative newness of the rate structure and continued uncertainties regarding future revenue fluctuations.

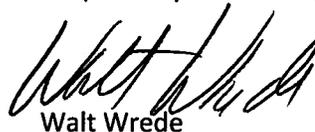
There are a number of reasons for the reduction in expenditures. First of all, the Superintendent has been very frugal and should be commended. You will see many cuts to budget line items as you work your way through the budget. In addition to this, there are three additional factors that are very important. As noted earlier, labor costs have been reallocated between Water and Sewer and the Public Works Department which has resulted in reduced labor costs of approximately \$140,000. The recommended change in health insurance would result in fringe benefit cost savings of about \$65,000. Finally, budget changes and the new overhead allocation formula have resulted in a decrease in payments to the General Fund well in excess of \$100,000. This is all very positive news and makes for a much healthier profile for the Water and Sewer Special Revenue Fund.

The adopted budget contains a number of capital expenditures which will come out of depreciation and fleet reserve accounts. These expenditures include a mid-sized pick-up truck, sandblasting and painting fire hydrants, raw water pump replacements, paving at the water treatment plant, rehabilitation of clarifier skimmers, and lift station safety hatches.

Policy Considerations

- **Increasing Customers:** This has been discussed many times before. One of the fundamental flaws that needs to be addressed is that we have an expensive and expansive treatment, collection and distribution infrastructure and very few customers to pay for maintenance and operations. There are many ideas for increasing the customer base from increasing density, to expanding the system to the rest of the city, to identifying new buyers for bulk water. All of these ideas should be explored further.

Respectfully Submitted,



Walt Wrede

City Manager

Budget Message

City of Homer
Proposed Budget Development Schedule for FY 2015

Council Meeting Date	Time	Event
Monday, June 09, 2014	6:00 PM	Budget Schedule to Council.
Monday, July 28, 2014		Submit to departments , budget work sheets including salary and fringe benefit costs.
Monday, August 11, 2014	5:00 PM	During Committee of the Whole, Council to discuss budget priorities for the coming year.
Monday, August 11, 2014	6:00 PM	Regular Meeting- Public Hearing , Council to seek public input on budget priorities for the coming year.
Monday, August 25, 2014		Complete budget work sheets, including narratives, and justifications from departments to Finance.
Monday, September 08, 2014	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund.
Monday, September 08, 2014		Compile data and return copy to departments for review.
Monday, September 08, 2014	Week of	City Manager, Finance Director, Department Heads - budget review
Monday, September 22, 2014		Preliminary budget assumptions to Council.
Monday, October 13, 2014		City Manager submits Draft Proposed Budget to Council .
Monday, October 13, 2014	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour.
Monday, October 13, 2014	6:00 PM	Regular Meeting - Public Hearing .
Monday, October 27, 2014	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
Monday, October 27, 2014	6:00 PM	Regular Meeting- Budget Ordinance and Fee/Tariff Resolutions Introduced.
Monday, November 24, 2014	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
Monday, November 24, 2014	6:00 PM	Regular Meeting - Public Hearing .
Monday, December 08, 2014	6:00 PM	Regular Meeting - Public Hearing & adoption of Proposed Budget .

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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.

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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

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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

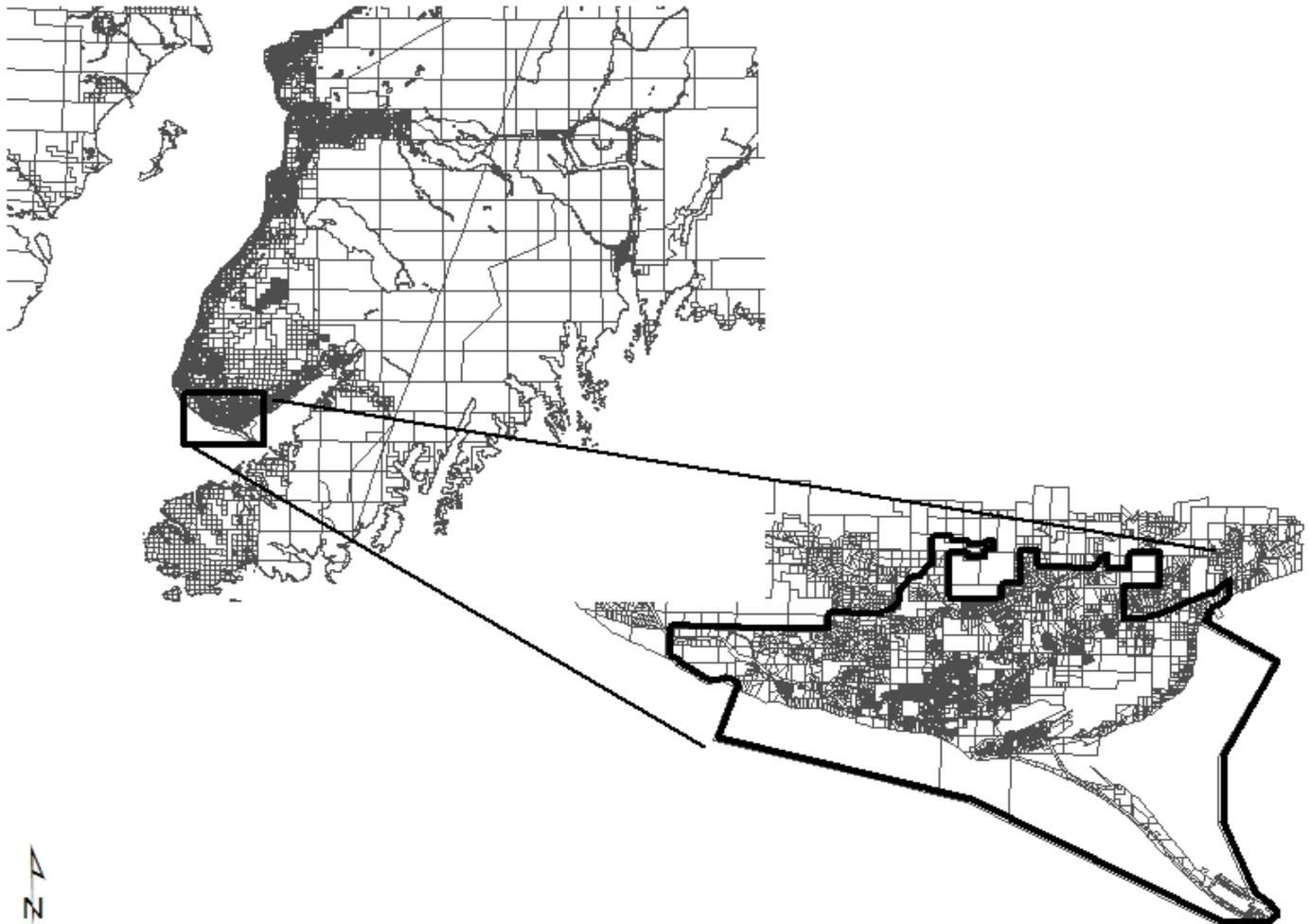
15 square miles of land and 10.5 square miles of water.

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 14-51(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,
APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2015 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 2015 are appropriated as follows:

General Fund	\$12,173,135
Water Fund	\$ 1,979,379
Sewer Fund	\$ 1,574,471
Port/Harbor Fund	\$ 4,871,722
Capital Projects	\$ 2,351,720
Total Expenditures	\$ 22,950,427
Internal Service Funds	\$ 1,775,562

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.

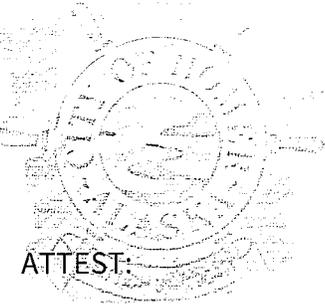
Section 5. The property tax mill levy is set at 4.5 mills for 2015.

Section 6. This Ordinance is limited to approval of the Budget and appropriations for
Calendar Year 2015, is a non code Ordinance and shall become effective January 1, 2015.

PASSED AND ENACTED by the Homer City Council on this 8th day of December, 2014.

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PASSED AND ENACTED by the Homer City Council on this 8th day of December, 2014.



CITY OF HOMER

Mary E Wythe
MARY E. WYTHE, MAYOR

ATTEST:

J. Johnson
JO JOHNSON, MMC, CITY CLERK

Introduction: *10/27/14*
Public Hearing: *11/24/14 & 12/08/14*
Second Reading: *12/08/14*
Effective Date: *01/01/15*

AYES: *6*
NOES: *0*
ABSTAIN: *0*
ABSENT: *0*

Reviewed and approved as to form:

Walt Wrede
Walt Wrede, City Manager

Date: *12/29/14*

Thomas F. Klinkner
Thomas F. Klinkner, City Attorney

Date: *12-31-14*

Fiscal Note: See Line Item Budget and detail.

**City of Homer
2015 Operating Budget**



OVERVIEW

The City of Homer's budget is the city's financial plan, which is governed by Homer Municipal Code (3.05.005 – 3.05.045). The budget quantifies the City's revenue resources and expenditure allocations for the next fiscal year. A budget development schedule is established each year according to the city code requirement. Budgeting at the department or unit level is a decentralized process. Each department or unit is responsible for building its' own budget. The budget process starts in August of each year. The City Manager reviews each individual departmental budget with the department and the Finance Director. Finance Department is responsible for the compilation of the draft [or proposed] budget and the final adopted budget to ensure its completeness and accuracy. The City Manager submits the proposed budget in October to the City Council for final approval and adoption in December.

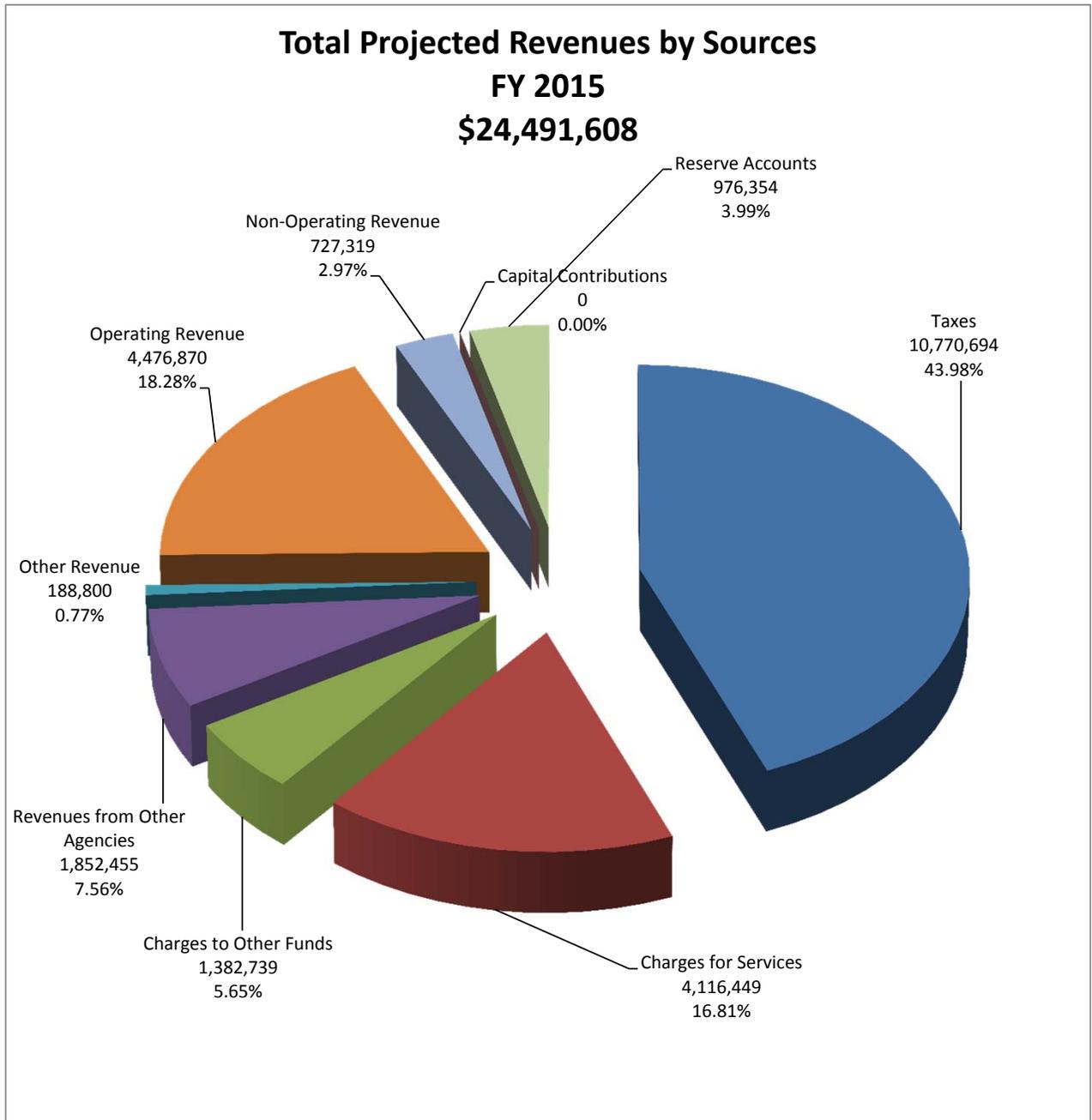
This section of the budget includes:

- **Combined Revenues and Appropriations**
- **Revenue Assumptions**
- **Insurance Distribution and the General Overhead Allocations**
- **Operating Transfer Schedule**

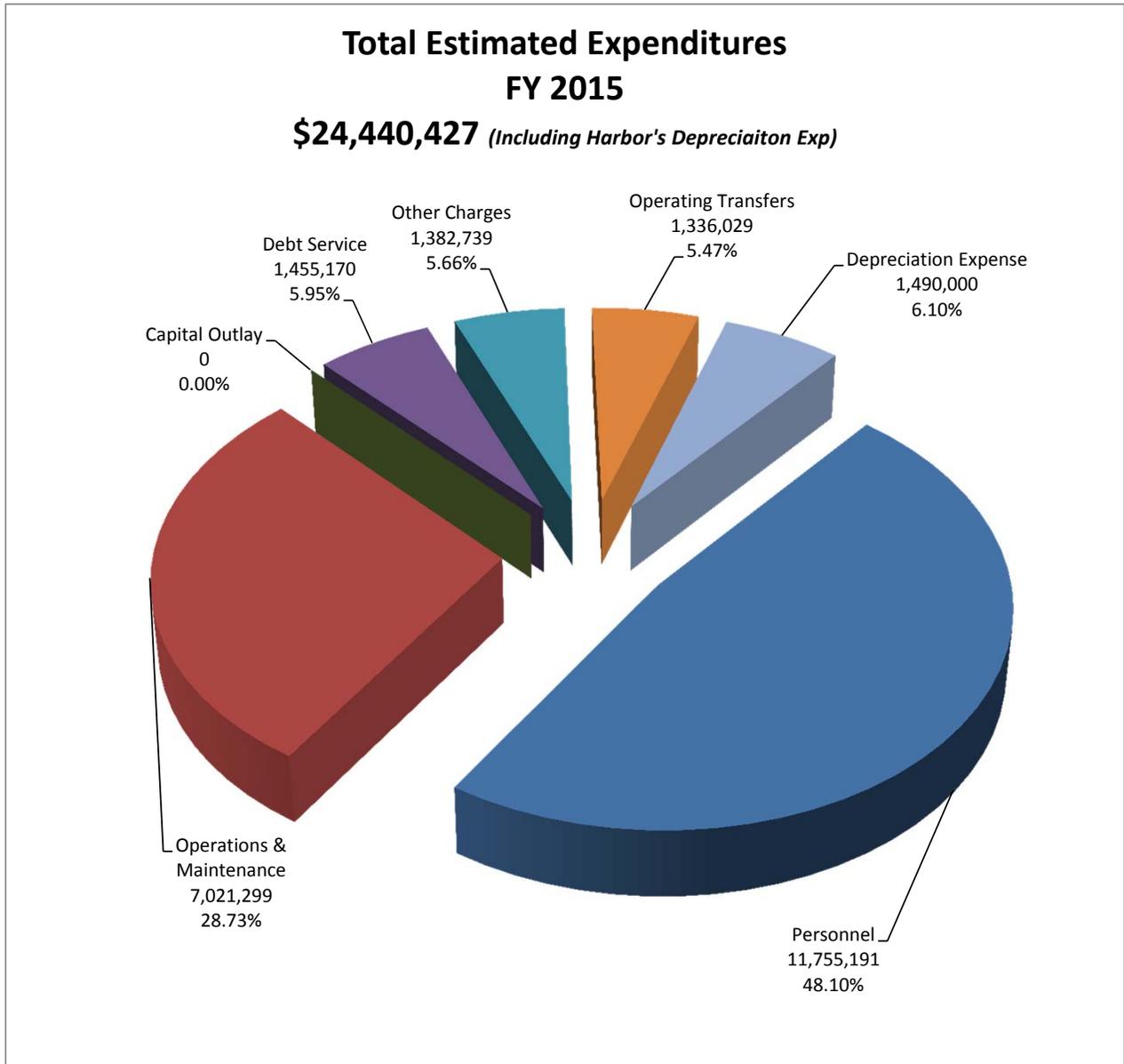
City of Homer
2015 Operating Budget

COMBINED REVENUES AND APPROPRIATIONS						
ALL FUND TYPES						
	General Fund	Special Revenue - Water & Sewer	Enterprise Fund Port & Harbor	Capital Projects Fund	Total	Internal Service Funds
Revenues:						
Taxes	8,245,241			2,525,453	10,770,694	
Charges for Services	503,900	3,612,549			4,116,449	
Charges to Other Funds	1,382,739				1,382,739	1,775,236
Revenues from Other Agencies	1,852,455				1,852,455	
Other Revenue	188,800				188,800	
Operating Revenue			4,476,870		4,476,870	
Non-Operating Revenue		332,468	394,851		727,319	
Capital Contributions					0	
Reserve Accounts				976,354	976,354	
Total Revenues	<u>12,173,135</u>	<u>3,945,017</u>	<u>4,871,722</u>	<u>3,501,806</u>	<u>24,491,680</u>	<u>1,775,236</u>
Expenditure/Expenses						
Personnel	8,213,349	1,720,599	1,821,243		11,755,191	
Operations & Maintenance	3,520,637	1,088,351	1,340,701	1,071,610	7,021,299	1,775,562
Capital Outlay					0	
Debt Service	99,824		363,648	991,698	1,455,170	
Other Charges		488,401	605,925	288,412	1,382,739	
Operating Transfers	339,325	256,499	740,205		1,336,029	
Depreciation Expense			1,490,000		1,490,000	
Total Expenditures/Expenses	<u>12,173,135</u>	<u>3,553,850</u>	<u>6,361,722</u>	<u>2,351,720</u>	<u>24,440,427</u>	<u>1,775,562</u>
Change in Fund Balance/Net Earnings	<u>0</u>	<u>391,167</u>	<u>(1,490,000)</u>	<u>1,150,086</u>	<u>51,252</u>	<u>(326)</u>
Beginning Fund Balance/Net Assets	5,667,028	2,997,319	36,780,021	8,617,081	54,061,448	386,896
Ending Fund Balance/Net Assets	<u>5,667,028</u>	<u>3,388,485</u>	<u>35,290,021</u>	<u>9,767,167</u>	<u>54,112,701</u>	<u>386,570</u>

City of Homer
2015 Operating Budget



City of Homer
2015 Operating Budget



**City of Homer
2015 Budget**

The goal is to produce realistic and conservative revenue projections for the coming fiscal year. Both qualitative and quantitative forecasting techniques are used when estimating the revenue line items.

- Property Taxes: Values of the real properties and the personal properties
- Sales taxes,
- Other revenue sources
- Fees for Water & Sewer Funds
- Port & Harbor Revenues

GENERAL FUND:

Two major revenue sources are discussed below.

Real Property Taxes: The assessment notices are mailed March 1st each year by the Assessing Department of Kenai Peninsula Borough. State Statutes and Kenai Peninsula Borough Code require property to be assessed at its full and true value as of January 1 of each assessment year. Taxes are payable when billed. The tax bills are mailed July 1st and are due in full on or before October 15th. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of the taxes must be paid on or before September 15th. The second one-half taxes then becomes due on or before November 15th and becomes delinquent thereafter. If the first one-half of the taxes is not paid by September 15th, payment of the taxes in full becomes due on or before October 15th. The mill rate (1/1000 of \$1 and represents one dollar of tax for each 1,000 dollars of taxable assessed value) is 4.5 for the City of Homer.

The city receives a **Certified Main Roll Taxable Value** on Real Property each year. Based on the assessed value, the city projects the tax revenue from real properties. Mandatory exemptions and the City of Homer’s optional exemptions are excluded.

Table I. Real Property Values & Tax Revenue

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	\$617,987,312	\$2,764,399	0.4473%
2014 Budgeted	\$627,963,336	\$2,808,880	0.4473%
2015 Projected	\$624,656,144	\$2,794,807	0.4474%

Sales Tax: The second main revenue source for the General Fund is the sales tax. 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.

**City of Homer
2015 Budget**

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	\$7,425,789
2015 Projected	\$7,576,358

Non-prepared foods are exempt from sales tax for the months of September through May. Kenai Peninsula Borough statistics shows the 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 here, are estimated based on the same principle.

The Alaska Shared Revenue and the Prisoner Care Contract Revenue are actual amounts allocated to the coming fiscal year.

Revenues from the Airport Terminal Services are further reduced from 2014 estimate due to the pullout of Grant Aviation & FedEx.

SPECIAL REVENUE FUNDS (Water & Sewer Fund):

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

Water Fund:

2014 year-to-date consumption [volume] based revenue is going to exceed the budgeted amount by about \$150,000.

Sewer Fund:

2014 year-to-date sewer revenue is not going to meet the budgeted level. The deficit is close to \$200,000.

However, Water & Sewer Fund will have a significant surplus in Fiscal year 2015 due to the reorganization and the Health Insurance change. Detailed discussions are included in the City Manager's Budget Message in the Introduction section of this budget.

ENTERPRISE FUND (Port & Harbor 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-

**City of Homer
2015 Budget**

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 budgetary and accounting unit from the General Fund. The City has one Enterprise Fund, which is Port and Harbor Fund.

Revenue line items are estimated considering the past experiences and the known future economic conditions that will affect particular revenue lines. Total revenue is budgeted for \$4,871,722 for 2015. It is a 4.1% increase from 2014 budget.

**City of Homer
Insurance Distribution - 2015**

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	\$83,221	\$450	\$85,519	\$82,612	\$99,932	\$33,905	\$0	\$0	\$0	\$247,790	\$633,428
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$247,790	\$247,790
Mayor/ Council	-	-	\$1,745	-	-	-	-	-	-	-	\$1,745
Clerk	-	-	\$1,690	-	-	-	-	-	-	-	\$1,690
Manager	-	-	\$1,099	-	-	-	-	-	-	-	\$1,099
Personnel	-	-	\$733	-	-	-	-	-	-	-	\$733
Community Recreation			\$901								\$901
Information System		-	\$1,241	-	-	-	-	-	-	-	\$1,241
Leased Property	\$2,375	-	(\$87)	-	-	-	-	-	-	-	\$2,288
Finance	-	-	\$3,686	-	-	-	-	-	-	-	\$3,686
Planning	-	-	\$2,000	-	-	-	-	-	-	-	\$2,000
City Hall	\$2,856	\$450	\$694	\$885	-	-	-	-	\$0	-	\$4,886
Library	\$5,750	-	\$4,096	-	-	-	-	-	-	-	\$9,846
Airport	\$2,778	-	\$1,041	-	-	-	-	-	-	-	\$3,818
Fire	\$2,068	-	\$4,489	\$18,517	-	-	-	-	-	-	\$25,073
Police-Admin	\$1,570	-	\$14,702	\$15,155	\$17,988	-	-	-	-	-	\$49,415
Police-Jail	-	-	-	-	\$81,944	-	-	-	-	-	\$81,944
Police-Animal	\$745	-	\$739	-	-	-	-	-	-	-	\$1,485
PW	\$2,119	-	\$11,251	\$13,104	-	-	-	\$0	-	-	\$26,474
Water	\$16,719	-	\$8,438	\$13,104	-	-	-	-	\$0	-	\$38,261
Sewer	\$8,247	-	\$7,601	\$13,104	-	-	-	-	\$0	-	\$28,952
Port	\$37,993	-	\$19,460	\$8,743	-	\$33,905	\$0	-	\$0	-	\$100,100
Seawall	-	-	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 83,221	\$ 450	\$ 85,519	\$ 82,612	\$ 99,932	\$ 33,905	\$ -	\$ -	\$ -	\$247,790	\$ 633,428
											\$ 633,428
2013 Budget	75,066	470	121,479	75,873	89,105	33,222	2,300	10,139	-	196,037	603,691
% increase (decrease)	10.86%	-4.26%	-29.60%	8.88%	12.15%	2.05%	-100.00%	-100.00%	#DIV/0!	26.40%	4.93%

**City of Homer
2015 Operating Budget**

Overhead Allocation:

Department	FY 2015
	Amount to be Allocated
Mayor & Council	378,153
City Clerk	401,942
City Manager	228,625
Economic Development	185,492
Personnel	150,984
Information Technology	279,772
Finance	773,334
City Hall Complex	137,055
Janitorial	168,018
Public Works Admin.	180,751
Total Amount To be Allocated	2,884,124

- 1. Allocation:** It is the process of splitting certain expenses between funds and/or Cost Centers (departments or divisions including General Fund itself).
- 2. Purposes** to allocate certain General Fund expenses to other Funds (Port & harbor and Water & Sewer):
 - a. It is to report the true financial performance of each fund or program, which receives DIRECT interdepartmental or inter-fund administrative services.
 - b. It serves as a Cost Recovery mechanism for General Fund to be reimbursed for the services provided.
- 3. Methodology:**
 - a. A **fixed percentage** of the total amount [to be allocated] is applied to for HART [Road and Trail] & HAWSP. The percentages are developed based on historical data and it will be reviewed periodically to assess its appropriateness.
 - b. The **FOUR funds** share the remaining balance of the total amount to be allocated based on the size of each fund's **Operating Budget** (*excluding: PERS Relief, Transfers to Depreciation Reserves, Capital Projects, and the amount to be allocated itself*).

*** Total General Fund Budget 12,173,135

General, Water & Sewer, Port & Harbor	HART - Road	HART - Trail	HAWSP	
90%	4.0%	1.0%	5.0%	100%

	General Fund	Water	Sewer	Port & Harbor	Total Base
Calculated Operating Budget Base	8,344,650	1,524,048	1,190,469	3,367,714	14,426,881
Sharing Ratio	57.8%	10.6%	8.3%	23.3%	100.0%

	General Fund	Water	Sewer	Port & Harbor	HART - Road	HART - Trail	HAWSP	Total
% of Total Allocated Amount	52.1%	9.5%	7.4%	21.0%	4.0%	1.0%	5.0%	100.0%
Amount Allocated to each fund	1,501,385	274,210	214,191	605,925	115,365	28,841	144,206	2,884,124

**City of Homer
2015 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	139,522.00	
Water Admin	200	0400	5106	LEAVE CASH OUT	11,921.00	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	11,094.00	
PH Admin	400	0600	5106	LEAVE CASH OUT	23,038.00	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		139,522.00
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		11,921.00
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		11,094.00
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		23,038.00
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	356,117.46	
PH Harbor	400	0601	5990	TRANSFERS TO	46,352.00	
PH Pioneer Dock	400	0602	5990	TRANSFERS TO	199,756.00	
PH Fish Dock	400	0603	5990	TRANSFERS TO	80,000.00	
PH Deep Water Dock	400	0604	5990	TRANSFERS TO	324,724.00	
PH Outfall Line	400	0605	5990	TRANSFERS TO	2,917.00	
PH Fish Grinder	400	0606	5990	TRANSFERS TO	7,300.00	
PH Admin	400	0000	2309	Principal Payment to GF	57,648.00	
PH Admin	400	0000	5608	Interest Payment to GF	6,000.00	
General Fund	100	0025	4801	Loan Int. PMT from Harbor		6,000.00
General Fund	100	0000	1152	Loan Prin. PMT from Harbor		57,648.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		669,623.00
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	189,101.00	
Airport Terminal	100	0149	5990	TRANSFERS TO	10,571.73	
PW-Admin	100	0170	5990	TRANSFERS TO	131.36	
Water Admin	200	0407	4992	TRANSFERS(OPERT		174,101.00
Public Art Reserve	156	0367	4992	TRANSFERS(OPERT		5,000.00
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	274,210.00	
Sewer Admin	200	0500	5241	TRANSFERS TO	214,191.00	
PH Admin	400	0600	5241	TRANSFERS TO	605,925.00	
HART-Road	160	0766	5241	TRANSFERS TO	115,365.00	
HART-Trail	165	0375	5241	TRANSFERS TO	28,841.00	
HAWSP	205	0375	5241	TRANSFERS TO	144,206.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		274,210.00
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		214,191.00
G/F Admin Service	100	0099	4983	TRANSFERS from PH		605,925.00
G/F Admin Service	100	0099	4984	TRANSFERS from HART		144,206.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		144,206.00

**City of Homer
2015 Operating Budget**



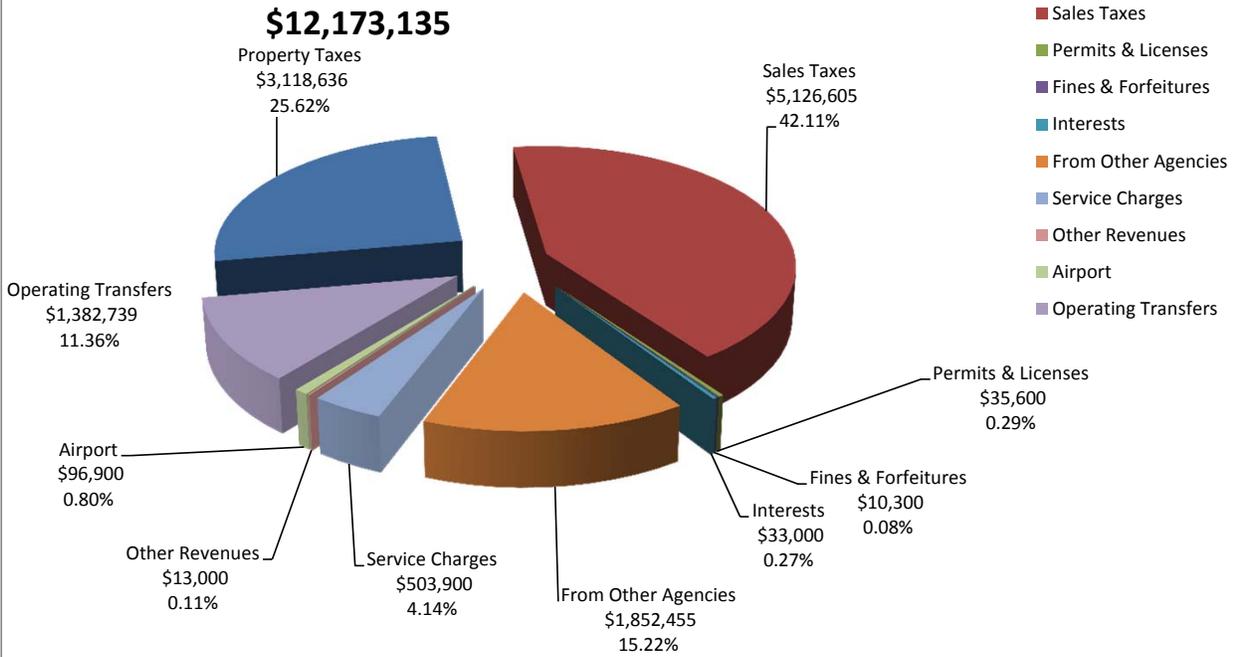
General Fund

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.

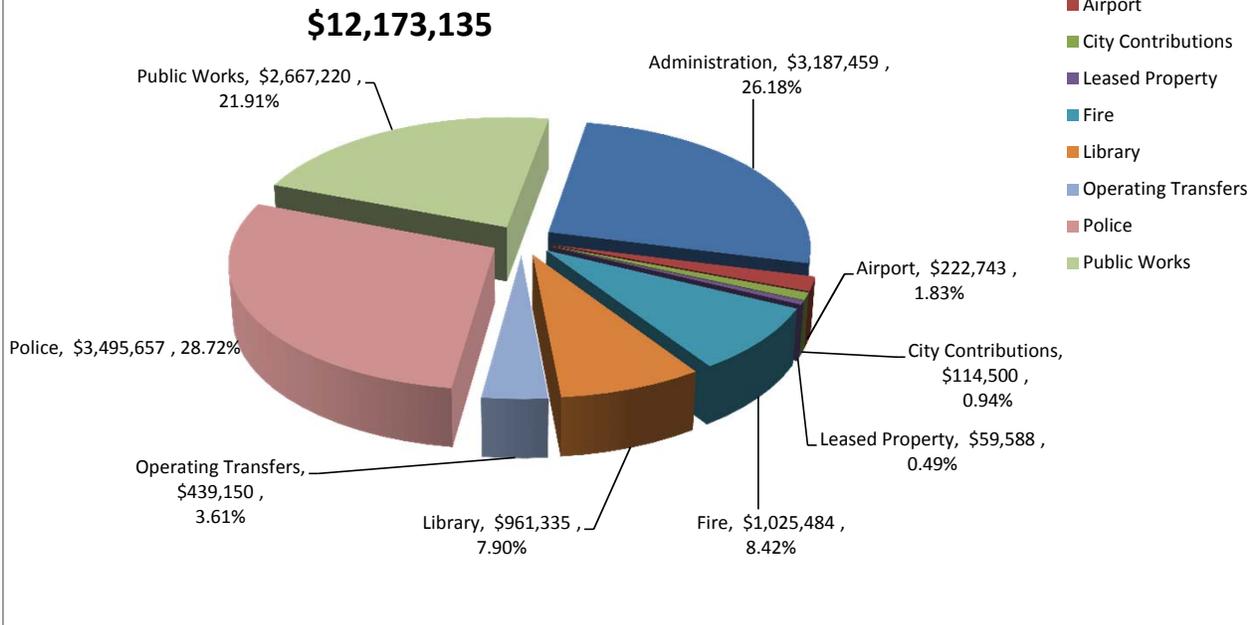
Revenues are recorded by sources, for example, property and sales taxes, airport, etc. General Fund expenditures are made for the current day-to-day operating expenses. Capital expenditures such as building improvements and the purchase of equipment are accounted for in the Depreciation Reserves (Capital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

**City of Homer
2015 Operating Budget**

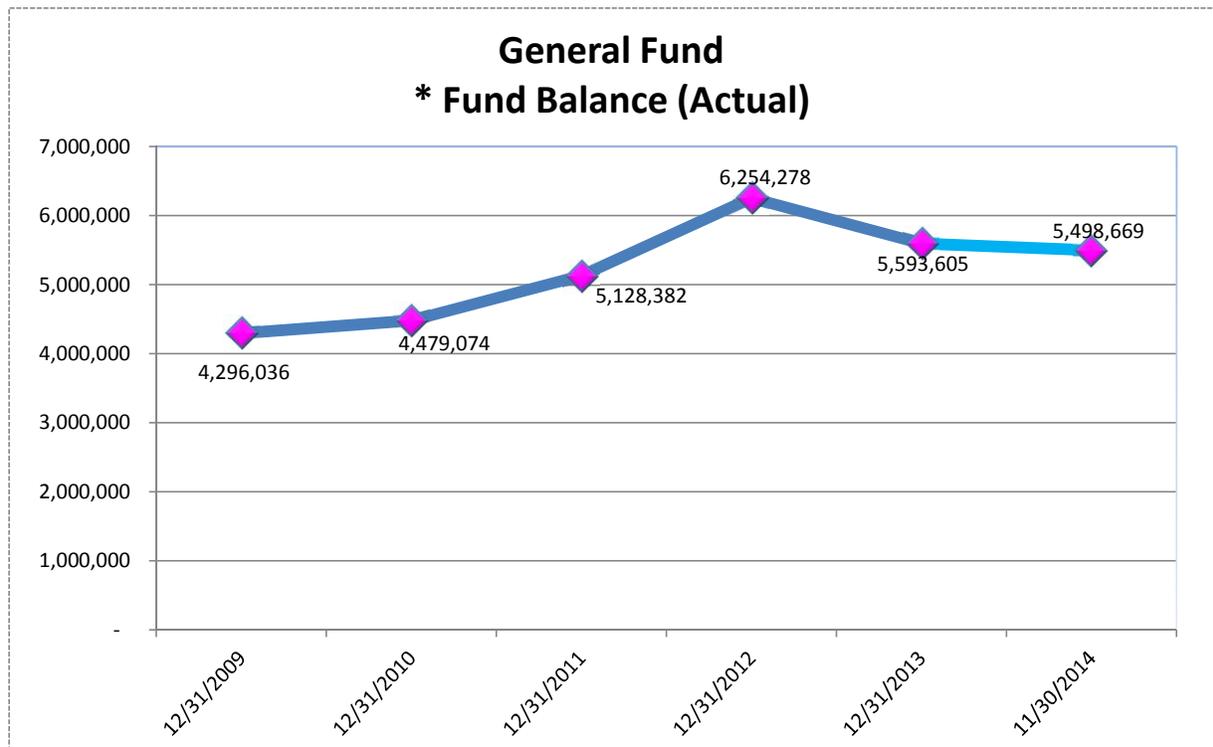
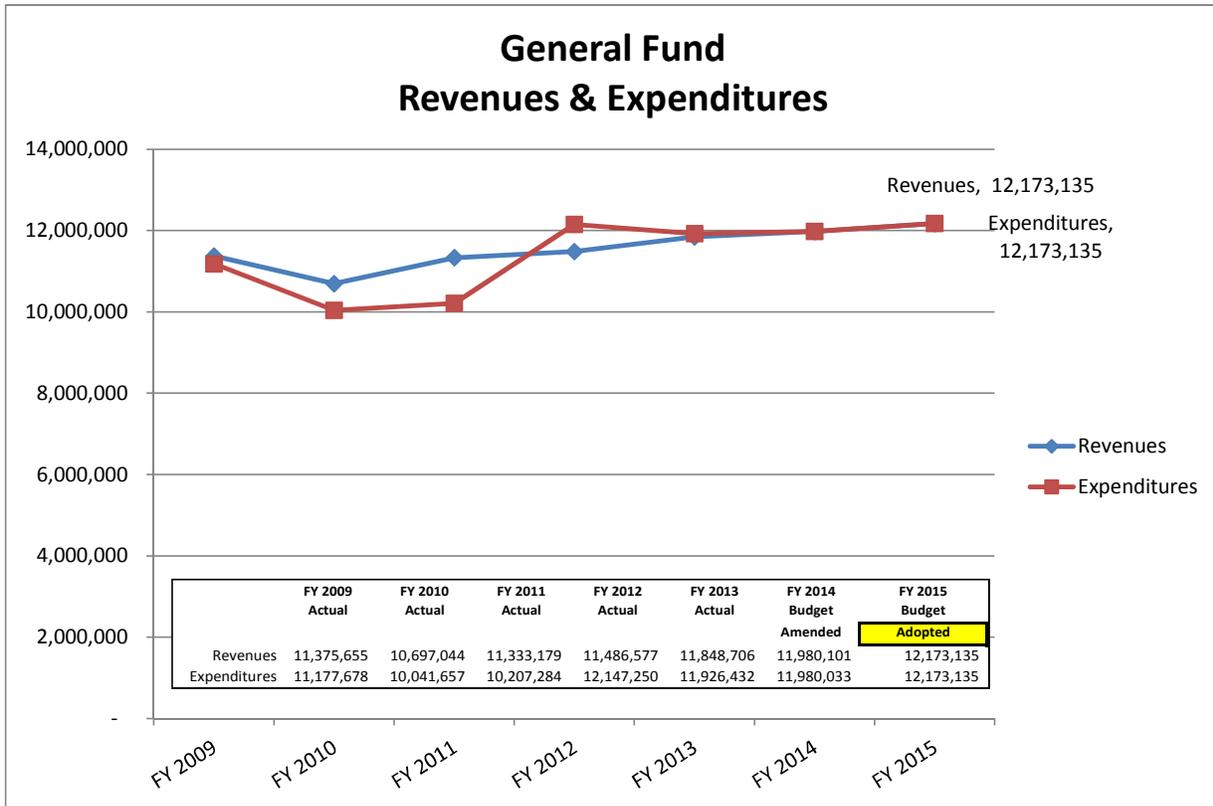
GENERAL FUND, FY 2015 Revenue Projection:



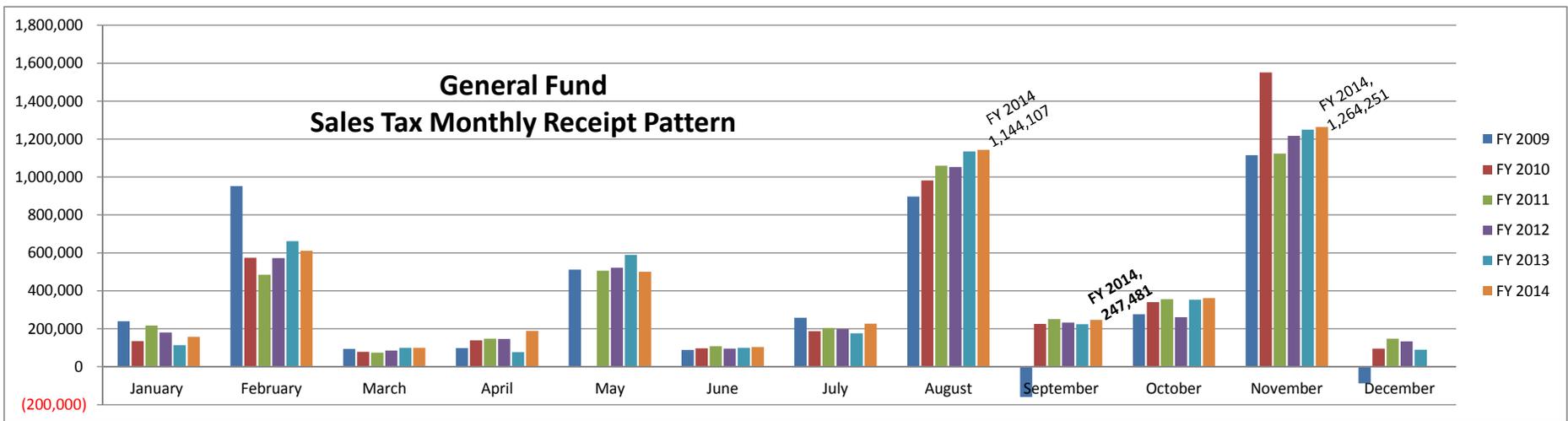
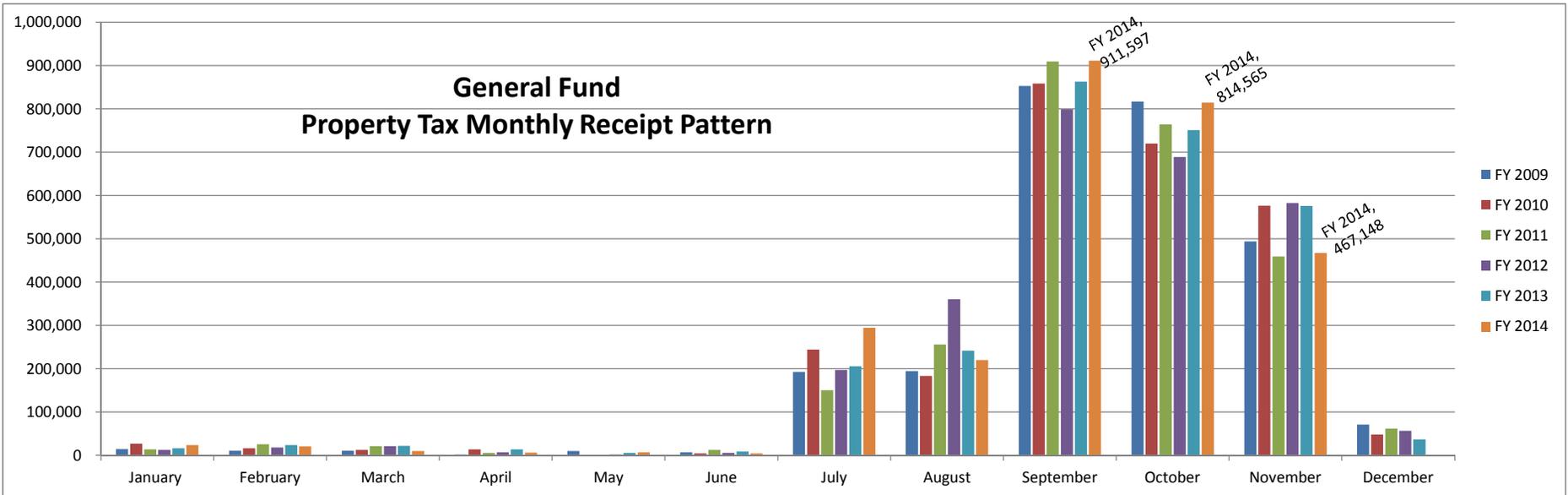
GENERAL FUND, FY 2015 Expenditures Projections:



**City of Homer
2015 Operating Budget**



City of Homer
2015 Operating Budget



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FUND 100					
GENERAL FUND COMBINED STATEMENT					
	12/31/12	12/31/13	Adopted	Amended	Adopted
	Actual	Actual	12/31/14	12/31/14	12/31/15
			Budget	Budget	Budget
REVENUE:					
Property Taxes	3,009,577	3,220,859	3,065,880	3,065,880	3,118,636
Sales & Use Taxes	4,752,288	4,944,776	5,024,526	5,024,526	5,126,605
Permits & Licenses	22,248	35,706	33,300	33,300	35,600
Fines & Forfeitures	8,065	10,469	10,000	10,000	10,300
Use of Money & Property	27,159	(109,384)	27,000	27,000	33,000
Revenues from Other Agencies	1,687,880	1,754,771	1,715,069	1,715,069	1,852,455
Charges for Services	376,397	491,468	467,600	467,600	503,900
Other Revenue	42,226	41,909	13,000	13,000	13,000
Airport	170,609	138,227	141,000	141,000	96,900
Total General Fund Revenue	10,096,448	10,528,801	10,497,375	10,497,375	10,790,396
Total Transfer from other Funds	1,390,129	1,319,905	1,482,726	1,482,726	1,382,739
Total Revenues & Transfers	11,486,577	11,848,706	11,980,101	11,980,101	12,173,135
EXPENDITURES:					
Personnel	7,483,328	7,761,552	8,101,206	8,101,206	8,213,349
Operations & Maintenance	3,267,666	3,045,003	3,465,923	3,465,923	3,520,637
Debt Service	99,824	99,824	99,824	99,824	99,824
Total Operating Expenditures	10,850,818	10,906,379	11,666,953	11,666,953	11,833,810
Operating Surplus/Deficit before Transfers	635,759	942,327	313,148	313,148	339,325
Operating Transfers To:					
384 City Hall Depreciation Reserve	38,058				
385 Parks & Recreation Res.	60,000				
387 Planning Projects Reserve	31,472				
388 Airport Terminal Depreciation Reserve	45,000				
390 Library Depreciation Reserve	45,000				
393 Fire Depreciation Reserve	90,000				
394 Police Depreciation Reserve	90,000				
395 PW Depreciation Reserve	150,000				
396 Leased Property Depreciation	20,000				
396 Fishing Hole	100,000				
Information Tech Reserve		10,000			
380-383 Fleet Allocation Reserve	249,019				
367 Public Arts Reserve	8,000				5,000
369 Seawall Maintenance Reserve	70,000	10,000	10,000	10,000	10,000
Animal Control Debt	52,754				
Other Transfers	122,910	867,930			
Transfer to Water Hydrants			180,499	180,499	174,101
620 Revolving Energy Fund Repayment	10,867	10,703	10,703	10,703	10,703
360 Leave Cash Out Bank	113,352	141,655	111,878	111,878	139,522
Total Operating Transfers:	1,296,432	1,040,288	313,080	313,080	339,326
Total Expenditures & Operating Transfers	12,147,250	11,946,667	11,980,033	11,980,033	12,173,136
Total Deficit/Surplus	(660,673)	(97,961)	68	68	(1)
Beginning Fund Balance	6,425,594	5,764,921	5,666,960	5,666,960	5,667,028
Ending Fund Balance *	5,764,921	5,666,960	5,667,028	5,667,028	5,667,027

*Fund Balance (Unadjusted, different from Audited and the Unassigned)

City of Homer
2015 Operating Budget

General Fund (100) Revenue Detail				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Revenue Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
0005	PROPERTY TAXES:							
4101	Real Property Taxes	2,750,837	2,764,399	2,808,880	2,808,880	2,794,807	(14,073)	-0.5%
4102	Personal Property Taxes	164,506	162,330	164,000	164,000	211,029	47,029	28.7%
4103	Vehicle Property Taxes	46,560	53,598	46,000	46,000	53,500	7,500	16.3%
4104	Prior Years Taxes	29,327	47,596	29,000	29,000	47,500	18,500	63.8%
4105	Penalty & Interest Prop. Taxes	18,346	11,850	18,000	18,000	11,800	(6,200)	-34.4%
4106	Boat Flat Tax	-	-	-	-	-	0	0.0%
4107	OIL TAX		181,087					
	TOTAL PROPERTY TAXES	3,009,577	3,220,859	3,065,880	3,065,880	3,118,636	52,756	1.7%
0010	SALES & USE TAXES:							
4201	Sales Tax	4,698,721	4,868,983	4,950,526	4,950,526	5,050,905	100,379	2.0%
4202	Public Utility Tax	27,672	49,343	49,000	49,000	49,300	300	0.6%
4203	Liquor License	25,750	22,450	22,000	22,000	22,400	400	1.8%
4204	Gaming Permits	-	-	-	-	-	0	0.0%
4205	Sales Tax Commissions	145	4,000	3,000	3,000	4,000	1,000	33.3%
	TOTAL SALES & USE TAXES:	4,752,288	4,944,776	5,024,526	5,024,526	5,126,605	102,079	2.0%
0015	PERMITS & LICENSES:							
4301	Driveway Permits	1,035	1,325	1,000	1,000	1,300	300	30.0%
4302	Sign Permits	1,400	300	300	300	300	0	0.0%
4303	Building Permits	11,400	12,700	12,000	12,000	12,700	700	5.8%
4304	Peddler Permits	-	1,831	1,000	1,000	1,800	800	80.0%
4305	Animal Licenses	-	-	-	-	-	0	0.0%
4306	Develop. Permits	-	-	-	-	-	0	0.0%
4307	Wetland Permits	-	-	-	-	-	0	0.0%
4308	Zoning Fees	5,700	18,350	18,000	18,000	18,300	300	1.7%
4309	Right of Way Permits	1,600	-	-	-	-	0	0.0%
4314	Taxi/Chauffeurs/safety inspection	1,113	1,200	1,000	1,000	1,200	200	20.0%
	TOTAL PERMITS & LICENSES	22,248	35,706	33,300	33,300	35,600	2,300	6.9%
0020	FINES & FORFEITURES:							
4401	Fines & Forfeitures	6,208	10,373	10,000	10,000	10,300	300	3.0%
4402	Non-Moving Fines	1,857	96	-	-	-	0	0.0%
	TOTAL FINES & FORFEITURES:	8,065	10,469	10,000	10,000	10,300	300	3.0%
0025	USE OF MONEY:							
4801	Interest on Investments	27,159	(109,384)	27,000	27,000	33,000	6,000	22.2%
4802	Penalties & Interest	-	-	-	-	-	0	0.0%
	TOTAL USE OF MONEY	27,159	(109,384)	27,000	27,000	33,000	6,000	22.2%
0030	REVENUES-OTHER AGENCIES:							
4501	Alaska Shared Revenue	485,141	341,161	341,000	341,000	341,037	37	0.0%
4502	Safe Communities (Muni Assist.)	-	-	-	-	-	0	0.0%
4503	Prisoner Care Contract	497,503	695,314	753,410	753,410	753,410	0	0.0%
4504	Borough 911	51,360	51,360	51,000	51,000	51,300	300	0.6%
4505	Police Special Services	36,000	36,000	36,000	36,000	36,000	0	0.0%
4507	Library State Grant	6,500	278	6,500	6,500	6,650	150	2.3%
4508	Library State Grant (Senior Employment)	-	-	-	-	-	0	0.0%
4511	P/W Street Maint Cont DOT	34,000	-	34,000	34,000	34,000	0	0.0%
4512	Reimbursement For Expenses	-	600	-	-	-	0	0.0%
4513	Bureau of Justice Grant	-	-	-	-	-	0	0.0%
4514	Other Grants	13,500	-	13,000	13,000	-	(13,000)	-100.0%
4527	PERS Revenue	563,877	630,058	480,159	480,159	630,058	149,899	31.2%
4909	Restitution	-	-	-	-	-	0	0.0%
	TOTAL REVENUES-OTHER AGENCIES	1,687,880	1,754,771	1,715,069	1,715,069	1,852,455	137,386	8.0%
0035	CHARGES FOR SERVICES:							
4311	Library Cards	-	375	-	-	-	0	0.0%
4315	Project Administration Fee	201	-	-	-	-	0	0.0%
4316	LID Application Fee	400	100	-	-	100	100	0.0%
4317	Billing Fee	990	1,095	1,000	1,000	1,000	0	0.0%
4516	Public Works Eq & Services	2,106	3,728	7,000	7,000	3,700	(3,300)	-47.1%

City of Homer
2015 Operating Budget

General Fund (100) Revenue Detail				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Revenue Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
4599	Pioneer Beautification	480	555	-	-	500	500	0.0%
4601	Ambulance Fees	99,508	194,877	175,000	175,000	194,800	19,800	11.3%
4602	Fire Contracts (KESA)	2,772	4,027	4,000	4,000	4,000	0	0.0%
4603	Fire Contracts (Kachemak City)	69,376	66,773	66,000	66,000	66,700	700	1.1%
4604	EMS Class Fees	-	875	-	-	1,300	1,300	0.0%
4606	Wildland Fires	-	-	-	-	-	0	0.0%
4607	Other Services	-	26,436	26,000	26,000	26,400	400	1.5%
4607	Other- Services City Hall	-	-	-	-	-	0	0.0%
4607	Other-Police Services	-	-	-	-	-	0	0.0%
4607	Other-Fire Services	-	-	-	-	-	0	0.0%
4607	Other-Library Services	24,105	-	-	-	-	0	0.0%
4607	Other-Public Works	-	-	-	-	-	0	0.0%
4608	City Campground Fees	16,580	19,709	19,000	19,000	23,000	4,000	21.1%
4609	Animal Care Fees	6,534	6,027	6,000	6,000	6,000	0	0.0%
4610	Sale of Plans & Spec	-	100	-	-	-	0	0.0%
4611	City Clerk Fees	959	1,375	1,000	1,000	1,300	300	30.0%
4612	Publication Fees-Planning	-	-	-	-	-	0	0.0%
4613	Cemetery Plots	1,800	1,600	1,600	1,600	1,600	0	0.0%
4614	Community Schools Class Fees	26,505	32,165	32,000	32,000	32,100	100	0.3%
4650	Rent & Leases-Spit Property	3,000	9,000	7,000	7,000	9,000	2,000	28.6%
4654	Spit Camping Fees	112,491	121,251	121,000	121,000	131,000	10,000	8.3%
4660	C.S. Advertising Revenue	1,840	1,400	1,000	1,000	1,400	400	40.0%
4902	Other Revenue	-	-	-	-	-	0	0.0%
4905	Donations/Gifts	-	-	-	-	-	0	0.0%
4907	Old School Lease Fees	6,750	-	-	-	-	0	0.0%
	TOTAL CHARGES FOR SERVICES	376,397	491,468	467,600	467,600	503,900	36,300	7.8%
0040	OTHER REVENUE:							
4901	Sale of Property-City Wide	25,295	3,556	-	-	-	0	0.0%
4902	Other Revenue	16,931	13,800	13,000	13,000	13,000	0	0.0%
4903	Planning Trust	-	-	-	-	-	0	0.0%
4905	Donations/Gifts	-	100	-	-	-	0	0.0%
4906	Proceeds-Law Suits	-	24,453	-	-	-	0	0.0%
	TOTAL OTHER REVENUE	42,226	41,909	13,000	13,000	13,000	-	0.0%
0045	AIRPORT TERMINAL REVENUES:							
4655	Air Carrier Leases	92,353	65,268	71,000	71,000	35,000	(36,000)	-50.7%
4656	Concessions	1,150	1,569	1,000	1,000	900	(100)	-10.0%
4657	Car Rental Commissions	39,691	33,525	33,000	33,000	26,000	(7,000)	-21.2%
4658	Parking Fees	37,416	36,815	36,000	36,000	35,000	(1,000)	-2.8%
4659	Vending Machines Fees	-	-	-	-	-	0	0.0%
4660	Advertisement	-	1,050	-	-	-	0	0.0%
	TOTAL AIRPORT	170,609	138,227	141,000	141,000	96,900	(44,100)	-31.3%
	TOTAL GENERAL FUND OPR. REV.	10,096,448	10,528,801	10,497,375	10,497,375	10,790,396	293,021	2.8%
0099	OPERATING TRANSFERS							
4981	G/F Admin Services from Water	226,432	241,203	330,646	330,646	274,210	(56,436)	-17.1%
4982	G/F Admin Services from Sewer	310,086	319,102	342,409	342,409	214,191	(128,218)	-37.4%
4983	G/F Admin Services from P & H	393,483	532,436	601,112	601,112	605,925	4,813	0.8%
4984	G/F ADMIN HART	161,590	75,737	93,476	93,476	115,365	21,889	23.4%
4985	G/F Admin Services From HAWSP	277,595	143,012	104,697	104,697	144,206	39,509	37.7%
4987	G/F ADMIN HART -TRAILS	17,954	8,415	10,386	10,386	28,841	18,455	177.7%
4986	Other Financing Source	-	-	-	-	-	0	0.0%
4990	Transfers (Operating	2,989	-	-	-	-	0	0.0%
4992	Transfers (Operating	-	-	-	-	-	0	0.0%
	TOTAL OPERATING TRANSFERS	1,390,129	1,319,905	1,482,726	1,482,726	1,382,739	(99,987)	-6.7%
	GRAND TOTAL GENERAL FUND REVENUES	11,486,577	11,848,706	11,980,101	11,980,101	12,173,135	193,034	1.6%

**City of Homer
2015 Operating Budget**

100 General Fund Expenditures - Combined		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	3,860,312	4,005,266	4,352,004	4,352,004	4,542,792	190,788	4.4%
5102	Fringe Benefits	2,918,009	2,486,607	2,663,924	2,663,924	2,388,491	(275,433)	-10.3%
5112	PERS RELIEF	0	630,058	480,159	480,159	630,058	149,899	31.2%
5103	Part Time Empl	303,675	240,846	272,482	272,482	270,291	(2,191)	-0.8%
5104	Fringe Ben P/T	54,472	33,310	69,291	69,291	77,301	8,010	11.6%
5105	Overtime	330,797	359,621	251,846	251,846	291,506	39,660	15.7%
5107	Part Time Overtime	16,063	5,843	11,500	11,500	12,910	1,410	12.3%
	Total Salaries and Benefits	7,483,328	7,761,552	8,101,206	8,101,206	8,213,349	112,143	1.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	43,432	38,587	53,930	53,930	51,350	(2,580)	-4.8%
5202	Opr Supplies	162,987	202,517	216,920	216,920	217,570	650	0.3%
5203	Fuel/Lube	374,049	327,074	298,496	298,496	297,496	(1,000)	-0.3%
5204	Chemicals	78,210	79,296	79,000	79,000	79,000	0	0.0%
5205	Ammunition	13,762	11,749	15,000	15,000	18,000	3,000	20.0%
5206	Food/Staples	32,467	38,091	32,250	32,250	33,350	1,100	3.4%
5207	Vehicle/Boat Maintenance	168,255	176,279	159,500	159,500	185,500	26,000	16.3%
5208	Equipment Maint	20,448	27,766	43,408	43,408	39,658	(3,750)	-8.6%
5209	Building & Grounds Maint.	69,148	56,196	71,100	71,100	72,500	1,400	2.0%
5210	Prof & Spec Svc	887,253	667,175	702,731	702,731	712,050	9,319	1.3%
5211	Audit Services	40,424	41,930	46,335	46,335	47,552	1,217	2.6%
5213	Survey/Appraisal	3,555	286	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	100,986	94,085	109,000	109,000	109,750	750	0.7%
5215	Communications	126,919	143,315	136,690	136,690	139,480	2,790	2.0%
5216	Postage/Freight	21,731	16,379	25,500	25,500	32,400	6,900	27.1%
5217	Electricity	198,403	196,524	218,043	218,043	216,536	(1,507)	-0.7%
5218	Water	36,054	35,417	48,833	48,833	41,520	(7,313)	-15.0%
5219	Sewer	35,146	30,822	44,577	44,577	45,640	1,063	2.4%
5220	Refuse/Disposal	4,459	4,455	12,650	12,650	12,200	(450)	-3.6%
5221	Property Ins	16,640	18,709	20,127	20,127	20,261	134	0.7%
5222	Auto Insurance	37,854	43,431	46,182	46,182	47,631	1,449	3.1%
5223	Liability Ins	177,093	163,472	168,762	168,762	148,858	(19,904)	-11.8%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	17,447	20,971	46,850	46,850	43,750	(3,100)	-6.6%
5228	Books&subscriptions	31,196	39,610	50,200	50,200	54,250	4,050	8.1%
5229	Periodicals	11,527	5,772	12,494	12,494	12,500	6	0.0%
5230	Audio/Visual Mat	7,202	15,142	16,420	16,420	18,000	1,580	9.6%
5231	Tools/Equip	69,163	76,814	96,250	96,250	103,400	7,150	7.4%
5233	Computer Related Items	32,839	33,271	31,490	31,490	41,317	9,827	31.2%
5234	Record/Permits	133	64	1,000	1,000	1,500	500	50.0%
5235	Membership/Dues	16,815	15,975	19,400	19,400	21,750	2,350	12.1%
5236	Transportation	23,271	41,051	42,450	42,450	47,400	4,950	11.7%
5237	Subsistence	5,449	7,360	18,618	18,618	19,000	382	2.1%
5238	Printing/Binding	5,238	5,540	11,450	11,450	10,750	(700)	-6.1%
5242	Janitorial	7	22	675	675	675	0	0.0%
5243	Courier	0	0	0	0	0	0	0.0%
5244	Snow Removal	19,412	23,070	23,000	23,000	28,500	5,500	23.9%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5251	Pioneer Beautif	672	949	750	750	750	0	0.0%
5252	Credit Card Expenses	364	315	372	372	292	(80)	-21.5%
5254	Over/Short	(0)	(0)	50	50	81	31	62.0%
5280	Volunteer Incen	35,775	21,237	43,500	43,500	43,500	0	0.0%
5282	City Hall Bld M	1,502	4,735	8,000	8,000	15,000	7,000	87.5%
5283	Library Bld Mnt	11,956	13,814	15,000	15,000	25,000	10,000	66.7%
5284	Police Bld Mait	2,374	2,503	5,000	5,000	6,000	1,000	20.0%
5285	Fire Bld Maint	869	606	2,700	2,700	3,700	1,000	37.0%

City of Homer
2015 Operating Budget

100 General Fund Expenditures - Combined			Adopted	Amended	Adopted	Increase/Decrease		
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
5286	Old School Main	7,108	3,029	2,500	2,500	3,000	500	20.0%
5287	Animal Control Maint.	670	195	3,000	3,000	3,000	0	0.0%
5292	City Hall Mpool	948	0	500	500	500	0	0.0%
5293	Police Mpool	12,233	7,212	21,000	21,000	21,000	0	0.0%
5294	Fire Mpool	7,841	10,619	15,500	15,500	15,500	0	0.0%
5601	Clothng/Uniform	28,440	27,729	35,300	35,300	36,300	1,000	2.8%
5602	Safety Equipment	28,172	10,283	33,850	33,850	37,350	3,500	10.3%
5603	Employee Training	83,498	81,928	116,720	116,720	122,120	5,400	4.6%
5604	Public Education	1,972	913	2,500	2,500	2,500	0	0.0%
5611	ADA Compliance	0	2,988	3,000	3,000	3,000	0	0.0%
5614	Car Allowance	4,504	2,756	2,550	2,550	300	(2,250)	-88.2%
5621	Unidentified Credit Card Amt	391	(79)	0	0	0	0	0.0%
5625	Impound Costs	800	2,281	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	0	6,609	5,500	5,500	6,700	1,200	21.8%
5630	Haven House	12,350	12,350	12,350	12,350	14,000	1,650	13.4%
5632	Wellness Program	6,895	24,603	20,000	20,000	20,000	0	0.0%
5633	Phones	0	0	8,000	8,000	8,000	0	0.0%
5634	Networking	0	0	5,000	5,000	3,000	(2,000)	-40.0%
5635	Software	0	0	30,000	30,000	8,500	(21,500)	-71.7%
5636	Servers/Storage	0	0	37,500	37,500	5,000	(32,500)	-86.7%
5801	Pratt Museum	78,439	69,054	66,500	66,500	66,500	0	0.0%
5804	Homer Chamber of Comm.	0	0	0	0	0	0	0.0%
5814	Homer Hockey Association	10,567	0	0	0	14,000	14,000	0.0%
5815	Parks & Recreation Board	526	584	2,000	2,000	2,000	0	0.0%
5823	Fish Stocking	250	0	0	0	0	0	0.0%
xxxxa	Homer Senior Center					10,000	10,000	0.0%
xxxxb	Park/Rec Picnic Shelter					5,000	5,000	0.0%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0	0.0%
	Total Maint. and Operations	3,267,666	3,045,003	3,465,923	3,465,923	3,520,637	54,714	1.6%
	Capital Outlay, Transfers and Reserves							
5901	C/O Equipment	707	0	0	0	0	0	0.0%
5903	C/O Buildings	57,064	468	0	0	0	0	0.0%
5106	Leave Cash Out	113,352	141,655	111,878	111,878	139,522	27,644	24.7%
5990	Transfers To	1,125,309	877,930	201,202	201,202	199,803	(1,399)	-0.7%
	Total C/O, Transfers & Reserves	1,296,432	1,020,053	313,080	313,080	339,326	26,246	8.4%
5607	Debt Repayment	41,643	43,361	41,478	41,478	41,478	0	0.0%
5608	Interest Exp	58,181	56,463	58,346	58,346	58,346	0	0.0%
	Total Debt Repayment	99,824	99,824	99,824	99,824	99,824	0	0.0%
	Total General Fund Expenses	12,147,250	11,926,432	11,980,033	11,980,033	12,173,135	193,102	1.6%

**City of Homer
2015 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
2015 Operating Budget**

0100 MAYOR - COUNCIL				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	4,575	4,400	4,500	4,500	13,000	8,500	188.9%
5102	Fringe Benefits	371	357	410	410	1,056	646	157.5%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>4,946</u>	<u>4,757</u>	<u>4,910</u>	<u>4,910</u>	<u>14,056</u>	<u>9,146</u>	186.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	445	418	1,000	1,000	1,000	0	0.0%
5206	Food/Staples	1,247	1,583	1,500	1,500	1,600	100	6.7%
5210	Prof & Spec Svc	527,309	277,917	271,766	271,766	266,000	(5,766)	-2.1%
5211	Audit Services	40,424	41,930	44,335	44,335	46,552	2,217	5.0%
5215	Communications	7	343	600	600	600	0	0.0%
5216	Postage/Freight	-	-	400	400	400	0	0.0%
5223	Liability Ins	1,983	2,208	2,039	2,039	1,745	(294)	-14.4%
5227	Advertising	138	-	500	500	500	0	0.0%
5233	Computer Related Items	199	-	500	500	500	0	0.0%
5235	Membership/Dues	7,037	5,730	7,200	7,200	7,200	0	0.0%
5236	Transportation	3,601	3,102	4,000	4,000	4,500	500	12.5%
5237	Subsistence	683	418	2,500	2,500	2,500	0	0.0%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5280	Volunteer Incen	4,287	-	8,500	8,500	8,500	0	0.0%
5603	Employee Train	275	600	-	-	500	500	0.0%
5901	C/O Equipment	-	-	-	-	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>607,760</u>	<u>354,374</u>	<u>366,840</u>	<u>366,840</u>	<u>364,097</u>	<u>(2,743)</u>	<u>-0.7%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	799,548	775,087	190,499	190,499	189,101	(1,398)	-0.7%
	<i>156-0367, Public Art Reserves</i>					5,000		
	<i>156-0369, Seawall</i>			10,000	10,000	10,000		
	<i>200-0400-4902, Water Hydrants</i>			180,499	180,499	174,101		
	<u>Total C/O, Transfers & Reserves</u>	<u>799,548</u>	<u>775,087</u>	<u>190,499</u>	<u>190,499</u>	<u>189,101</u>	<u>(1,398)</u>	<u>-0.7%</u>
	<u>Total</u>	<u>1,412,255</u>	<u>1,134,218</u>	<u>562,249</u>	<u>562,249</u>	<u>567,253</u>	<u>5,004</u>	<u>0.9%</u>

- 5211: The cost for the annual independent financial audit is shared by the General Fund (60%), Utility Special Revenue Fund (Water & Sewer, 40%), and the Enterprise Fund (Port & Harbor 40%)
- 5280: \$4,000 is allocated to Citizens Academy (supplies & other disposables) and \$4,500 is allocated to the Volunteer Appreciation Event
- 12/8/14, Council Decision: Fund Public Art Reserve for \$5000

**City of Homer
2015 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
2015 Operating Budget**

0101 CITY CLERK				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	175,769	187,269	199,124	199,124	207,758	8,634	4.3%
5102	Fringe Benefits	127,712	110,847	116,354	116,354	102,663	(13,691)	-11.8%
5112	PERS RELIEF	-	28,093	21,166	21,166	28,093	6,927	32.7%
5103	P/T Employees	-	-	-	-	0	-	0.0%
5104	Fringe Benefits P/T	-	1,224	-	-	0	-	0.0%
5105	Overtime	7,641	6,296	8,000	8,000	8,000	-	0.0%
5107	P/T Overtime	-	-	-	-	0	-	0.0%
Total Salaries and Benefits		311,122	333,729	344,644	344,644	346,514	1,870	0.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,075	2,751	3,250	3,250	3,250	0	0.0%
5206	Food/Staples	-	-	-	-	0	0	0.0%
5208	Equipment Maint	1,906	1,680	3,000	3,000	3,000	0	0.0%
5210	Prof & Spec Svc	296	16,018	12,500	12,500	26,542	14,042	112.3%
5215	Communications	485	561	-	-	650	650	0.0%
5216	Postage/Freight	38	178	3,000	3,000	3,000	0	0.0%
5223	Liability Ins	2,299	2,103	2,084	2,084	1,690	(394)	-18.9%
5227	Advertising	9,078	8,243	13,500	13,500	13,500	0	0.0%
5231	Tools/Equip	446	543	1,500	1,500	1,500	0	0.0%
5233	Computer/Related Items	-	-	1,000	1,000	1,000	0	0.0%
5234	Record/Permits	133	64	1,000	1,000	1,500	500	50.0%
5235	Membership/Dues	835	765	1,200	1,200	1,200	0	0.0%
5236	Transportation	2,707	3,434	4,000	4,000	5,000	1,000	25.0%
5237	Subsistence	1,361	500	2,700	2,700	3,250	550	20.4%
5238	Printing/Binding	1,395	488	1,500	1,500	1,500	0	0.0%
5252	Credit Card Expenses	22	34	50	50	50	0	0.0%
5603	Employee Train	2,085	2,289	3,300	3,300	3,800	500	15.2%
Total Maint. and Operations		25,162	39,651	53,584	53,584	70,432	16,848	31.4%
Total		336,284	373,380	398,228	398,228	416,946	18,718	4.7%

5210:

1. Includes \$2,500 maintenance fee for city code codification services from Code Publishing and \$1,500 for Laserfiche Software Assurance Plan renewal cost and support services.
2. Additional \$22,542 is the cost for preparation, scanning, naming, and storing an estimated 93 boxes of permanent historic public records into the Laserfiche electronic document management system. The Laserfiche system includes a search mechanism, retrieval, and display of record images. The Laserfiche system ensures document disaster recovery in the event of a catastrophic event. Converting the estimated 93 boxes of records will complete the backlog of paper records, bringing all of the City's historic records into the Laserfiche system.

In 2014, the Council allocated \$10,000 to purchase Laserfiche software and scan permanent historic records. For permanent records 2014 forward the Clerks have scanned, named, and stored historic public records into the Laserfiche management system.

**City of Homer
2015 Operating Budget**

0102 CITY ELECTIONS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	95	-	-	-	0	0	0.0%
5102	Fringe Benefits	1	-	-	-	0	0	0.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	757	868	1,644	1,644	1,644	0	0.0%
5104	Fringe Benefits P/T	5	6	245	245	245	0	0.0%
5105	Overtime	78	-	-	-	0	0	0.0%
5107	P/T Overtime	573	780	3,000	3,000	3,000	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>1,509</u>	<u>1,654</u>	<u>4,889</u>	<u>4,889</u>	<u>4,889</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	26	7	300	300	300	0	0.0%
5206	Food/Staples	173	188	350	350	350	0	0.0%
5208	Equipment Maintenance	834	851	1,500	1,500	1,500	0	0.0%
5210	Prof & Spec Svc	-	-	150	150	150	0	0.0%
5216	Postage/Freight	19	-	-	-	-	0	0.0%
5227	Advertising	630	517	1,500	1,500	1,500	0	0.0%
5238	Printing/Binding	2,014	2,024	4,400	4,400	4,400	0	0.0%
	<u>Total Maint. and Operations</u>	<u>3,695</u>	<u>3,587</u>	<u>8,200</u>	<u>8,200</u>	<u>8,200</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>5,204</u>	<u>5,241</u>	<u>13,089</u>	<u>13,089</u>	<u>13,089</u>	<u>0</u>	<u>0.0%</u>

Budget for two elections in the event of a special election

**City of Homer
2015 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.

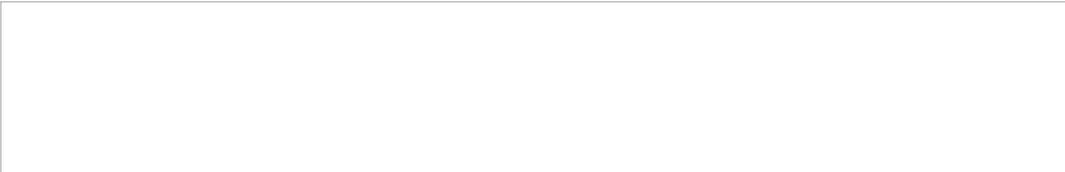
These services include police, fire, emergency medical services, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

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 2015 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
2015 Operating Budget**

0110 City Manager		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	154,492	135,932	139,777	139,777	140,978	1,201	0.9%
5102	Fringe Benefits	114,329	71,353	73,470	73,470	64,573	(8,897)	-12.1%
5112	PERS RELIEF	-	23,893	15,658	15,658	23,893	8,235	52.6%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	913	155	-	-	375	375	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		269,734	231,333	228,905	228,905	229,819	914	0.4%
Maintenance and Operations								
5201	Office Supplies	976	989	1,000	1,000	1,000	0	0.0%
5202	Opr Supplies	-	-	-	-	0	0	0.0%
5206	Food/Staples	2,553	3,220	3,000	3,000	4,000	1,000	33.3%
5208	Equipment Maint	152	84	400	400	400	0	0.0%
5210	Prof & Spec Svc	4,063	1,739	2,000	2,000	2,000	0	0.0%
5215	Communications	1,554	1,771	2,000	2,000	2,000	0	0.0%
5216	Postage/Freight	151	136	200	200	200	0	0.0%
5223	Liability Ins	1,803	1,432	1,355	1,355	1,099	(256)	-18.9%
5227	Advertising	-	603	1,500	1,500	1,500	0	0.0%
5229	Periodicals	256	195	500	500	500	0	0.0%
5231	Tools/Equip	927	1,200	1,000	1,000	1,000	0	0.0%
5235	Membership/Dues	875	773	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,726	5,942	3,000	3,000	3,000	0	0.0%
5237	Subsistence	116	509	1,000	1,000	1,000	0	0.0%
5238	Printing/Binding	-	732	1,000	1,000	1,000	0	0.0%
5248	Lobbying	-	-	-	-	0	0	0.0%
5252	Credit Card Expenses	37	37	-	-	0	0	0.0%
5603	Employee Training	163	994	3,000	3,000	3,000	0	0.0%
5614	Car Allowance	-	-	-	-	0	0	0.0%
Total Maint. and Operations		15,353	20,356	21,955	21,955	22,699	744	3.4%
Total		285,087	251,690	250,860	250,860	252,518	1,658	0.7%



**City of Homer
2015 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.

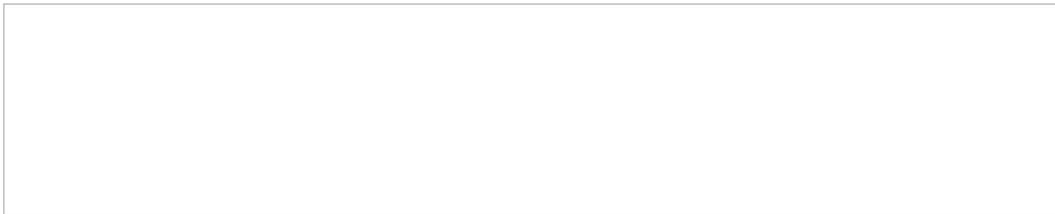
- Recruitment of qualified individuals
- Retention of valuable employees
- Training, development and education to promote individual success and increase overall value to the organization
- Provide and promote a safe and healthful working environment
- Inspire and encourage a high level of employee morale 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!

FY 2015 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
2015 Operating Budget**

0111 PERSONNEL		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	65,321	67,668	70,840	70,840	57,512	(13,328)	-18.8%
5102	Fringe Benefits	50,352	38,583	40,183	40,183	30,657	(9,526)	-23.7%
5112	PERS RELIEF	-	11,760	7,707	7,707	11,760	4,053	52.6%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	18	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	2	2	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	115,673	118,029	118,730	118,730	99,932	(18,798)	-15.8%
Maintenance and Operations								
5201	Office Supplies	960	741	1,000	1,000	3,500	2,500	250.0%
5210	Prof & Spec Svc	9,534	2,473	6,000	6,000	6,000	0	0.0%
5215	Communications	-	-	180	180	180	0	0.0%
5216	Postage/Freight	-	20	50	50	50	0	0.0%
5223	Liability Ins	908	843	904	904	733	(171)	-18.9%
5227	Advertising	-	-	10,000	10,000	6,000	(4,000)	-40.0%
5229	Periodicals	2,794	1,299	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	-	-	2,000	2,000	2,000	0	0.0%
5233	Computer/Related Items	-	-	2,000	2,000	2,000	0	0.0%
5235	Membership/Dues	180	180	200	200	200	0	0.0%
5236	Transportation	703	2,231	2,300	2,300	2,300	0	0.0%
5237	Subsistence	348	644	850	850	850	0	0.0%
5603	Employee Train	1,418	6,098	7,000	7,000	13,000	6,000	85.7%
5611	ADA Compliance	-	2,988	3,000	3,000	3,000	0	0.0%
5632	Wellness Program	6,895	24,603	20,000	20,000	20,000	0	0.0%
	Total Maint. and Operations	23,739	42,120	58,484	58,484	62,813	4,329	7.4%
	Total	139,413	160,149	177,214	177,214	162,745	(14,469)	-8.2%



**City of Homer
2015 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 2015 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
2015 Operating Budget**

0112 ECONOMIC DEVELOPMENT		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	50,617	69,264	73,445	73,445	77,640	4,195	5.7%
5102	Fringe Benefits	28,008	38,351	40,999	40,999	36,767	(4,232)	-10.3%
5112	PERS RELIEF	-	12,132	7,950	7,950	12,132	4,182	52.6%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	78,625	119,747	122,394	122,394	126,538	4,144	3.4%
Maintenance and Operations								
5201	Office Supplies	160	242	530	530	200	(330)	-62.3%
5206	Food/Staples	-	154	-	-	0	0	0.0%
5210	Prof & Spec Svc	21,595	40,000	51,375	51,375	51,375	0	0.0%
5214	Rents & Leases	-	-	-	-	0	0	0.0%
5215	Communications	-	265	160	160	600	440	275.0%
5216	Postage/Freight	76	16	-	-	0	0	0.0%
5227	Advertising	300	696	10,250	10,250	10,250	0	0.0%
5229	Periodicals	-	-	-	-	0	0	0.0%
5233	Computers and Related Items	-	-	840	840	1,840	1,000	119.0%
5235	Membership/Dues	-	1,269	-	-	200	200	0.0%
5236	Transportation	1,142	3,849	4,000	4,000	4,000	0	0.0%
5237	Subsistence	212	457	1,500	1,500	1,500	0	0.0%
5603	Employee Train	-	1,374	1,120	1,120	1,120	0	0.0%
5823	Fish Stocking	250	-	-	-	0	0	0.0%
	Total Maint. and Operations	23,735	48,322	69,775	69,775	71,085	1,310	1.9%
	Total	102,360	168,068	192,169	192,169	197,623	5,454	2.8%



**City of Homer
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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.

**City of Homer
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0113 INFORMATION SYSTEMS		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	64,946	107,183	116,633	116,633	134,152	17,519	15.0%
5102	Fringe Benefits	43,742	68,746	72,522	72,522	67,120	(5,402)	-7.4%
5112	PERS RELIEF	-	19,608	12,849	12,849	19,608	6,759	52.6%
5103	P/T Employees	21,213	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	7,842	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	Part Time Overtime	168	-	-	-	0	0	0.0%
	Total Salaries and Benefits	137,910	195,536	202,004	202,004	220,880	18,876	9.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	244	244	750	750	500	(250)	-33.3%
5210	Prof & Spec Svc	39	-	-	-	0	0	0.0%
5215	Communications	21,499	15,591	19,500	19,500	19,500	0	0.0%
5216	Postage/Freight	-	242	250	250	0	(250)	-100.0%
5223	Liability Ins	1,387	1,367	1,531	1,531	0	(1,531)	-100.0%
5231	Tools/Equip	827	5,877	5,000	5,000	5,000	0	0.0%
5233	Computer/Related Items	32,640	32,758	26,000	26,000	26,000	0	0.0%
5236	Transportation	-	-	600	600	0	(600)	-100.0%
5237	Subsistence	-	-	1,000	1,000	0	(1,000)	-100.0%
5252	Credit Card Charges	80	36	80	80	0	(80)	-100.0%
5602	Safety Equipment	-	297	-	-	0	0	0.0%
5603	Employee Train	43	452	3,000	3,000	3,000	0	0.0%
5614	Car Allowance	2,692	2,156	2,250	2,250	0	(2,250)	-100.0%
5621	Unidentified Credit Card Exp	-	(79)	-	-	0	0	0.0%
5633	Phones	-	-	8,000	8,000	8,000	0	0.0%
5634	Networking	-	-	5,000	5,000	3,000	(2,000)	-40.0%
5635	Software	-	-	30,000	30,000	8,500	(21,500)	-71.7%
5636	Servers/Storage	-	-	37,500	37,500	5,000	(32,500)	-86.7%
5990	Transfers	-	10,000	-	-	0	0	0.0%
	Total Maint. and Operations	59,451	58,940	140,461	140,461	78,500	(61,961)	-44.1%
	Total	197,362	254,476	342,465	342,465	299,380	(43,085)	-12.6%



**City of Homer
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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.

Recent Accomplishments:

Offered over **100** programs and events

Had **3,300** participants and **14,000** visitors in our programs and events

Received **2,925** donated volunteer hours with an estimated value at **\$64,000**

47 individual volunteers who often volunteer for multiple activities and **27** contracted instructors.

Growing programs Every year we are seeing an increase in participation with existing programs and the request for new activities.

- Popeye Youth wrestling (90+)
- Pickle Ball (30+)
- Bruins Youth Basketball (40+)
- Pick Up Basketball (at least 20 participants each night) 3 times a week

NEW Activities

- Co-Ed Volleyball (over 60 participants) for participants ages 16 and older.
- Women's Basketball League (participants 16 and up) (40 participants)
- Zumba Kids & Zumba Kids Jr (summer classes)
- Dodge Ball
- Ball Room dancing
- Contra Dancing

City of Homer
2015 Operating Budget

FY 2015 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 for Community Recreation programs.
- Seek alternate locations for programs when school facilities are unavailable.
- Research and pursue new programs such as summer camps, flag football, dances, community events, etc.

**City of Homer
2015 Operating Budget**

0115 Community Recreation Program				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	52,816	57,873	61,390	61,390	67,039	5,649	9.2%
5102	Fringe Benefits	29,964	32,543	35,064	35,064	31,965	(3,099)	-8.8%
5112	PERS RELIEF	-	-	6,758	6,758	0	(6,758)	-100.0%
5103	P/T Employees	4,947	9,145	8,267	8,267	9,253	986	11.9%
5104	Fringe Benefits P/T	401	742	753	753	754	1	0.1%
5105	Overtime	-	85	-	-	28	28	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		88,127	100,387	112,232	112,232	109,040	(3,192)	-2.8%
Maintenance and Operations								
5201	Office Supplies	101	182	500	500	500	0	0.0%
5202	Opr Supplies	1,269	1,570	2,500	2,500	2,500	0	0.0%
5208	Equipment Maintenance	-	67	500	500	500	0	0.0%
5210	Prof & Spec Svc	11,962	14,609	14,500	14,500	14,500	0	0.0%
5215	Communications	1,626	1,935	1,950	1,950	1,950	0	0.0%
5216	Postage/Freight	-	46	50	50	50	0	0.0%
5223	Liability Ins	897	954	1,048	1,048	1,048	0	0.0%
5227	Advertising	743	930	950	950	950	0	0.0%
5235	Membership/Dues	450	150	150	150	2,650	2,500	1666.7%
5236	Transportation	250	895	1,250	1,250	1,500	250	20.0%
5237	Subsistence	250	250	250	250	250	0	0.0%
5238	Printing/Binding	1,627	1,603	1,800	1,800	1,800	0	0.0%
5603	Employee Training	-	250	600	600	600	0	0.0%
5614	Car Allowance	313	288	300	300	300	0	0.0%
Total Maint. and Operations		19,487	23,729	26,348	26,348	29,098	2,750	10.4%
Total		107,614	124,116	138,580	138,580	138,138	(442)	-0.3%

5235: \$2,500 increase for Hosting Alaska Recreation & Parks Association (ARPA) Annual Conference in Homer

**City of Homer
2015 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 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
2015 Operating Budget**

0120 FINANCE				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	438,102	431,358	462,424	462,424	471,775	9,351	2.0%
5102	Fringe Benefits	307,681	254,761	270,803	270,803	235,603	(35,200)	-13.0%
5112	PERS RELIEF	-	63,692	51,362	51,362	63,692	12,330	24.0%
5103	P/T Employees	-	2,339	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	155	-	-	0	0	0.0%
5105	Overtime	14,077	9,507	11,000	11,000	12,220	1,220	11.1%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	759,859	761,812	795,589	795,589	783,289	(12,300)	-1.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	5,733	4,637	6,500	6,500	6,000	(500)	-7.7%
5202	Opr Supplies	6,303	2,497	2,500	2,500	2,500	0	0.0%
5208	Equipment Maint	-	-	1,500	1,500	1,000	(500)	-33.3%
5210	Prof & Spec Svc	15,098	19,661	17,000	17,000	21,000	4,000	23.5%
5211	Accounting/Audit	-	-	2,000	2,000	1,000	(1,000)	-50.0%
5215	Communications	1,133	1,312	1,300	1,300	1,500	200	15.4%
5216	Postage/Freight	-	179	-	-	150	150	0.0%
5223	Liability Ins	5,228	4,683	4,545	4,545	3,686	(859)	-18.9%
5227	Advertising	-	230	-	-	-	0	0.0%
5231	Tools/Equip	2,789	887	4,000	4,000	3,000	(1,000)	-25.0%
5235	Membership/Dues	1,568	345	1,600	1,600	1,600	0	0.0%
5236	Transportation	944	4,472	2,000	2,000	5,000	3,000	150.0%
5237	Subsistence	206	708	1,000	1,000	1,000	0	0.0%
5238	Printing/Binding	-	50	500	500	300	(200)	-40.0%
5252	Credit Card Expenses	37	22	-	-	-	0	0.0%
5602	Safety Equip.	-	-	-	-	-	0	0.0%
5603	Employee Train	2,181	2,494	8,000	8,000	6,000	(2,000)	-25.0%
5604	Public Education	-	-	-	-	-	0	0.0%
5614	Car Allowance	1,500	313	-	-	-	0	0.0%
	Total Maint. and Operations	42,720	42,489	52,445	52,445	53,736	1,291	2.5%
	Total	802,579	804,300	848,034	848,034	837,025	(11,009)	-1.3%

5210: This is line item is to pay the service for our accounting system and the ambulance billing system. We are in the process to interface the EMS and the Ambulance Billing. In addition, we will add the Improvement District Module to our accounting software. The \$4000 is an estimate for the added costs for FY 2015.

Some line item decreases are anticipated for year 2015. The combined employee training budget (5236, 5237, & 5603) is up by \$1000 from 2014 budget.

**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.

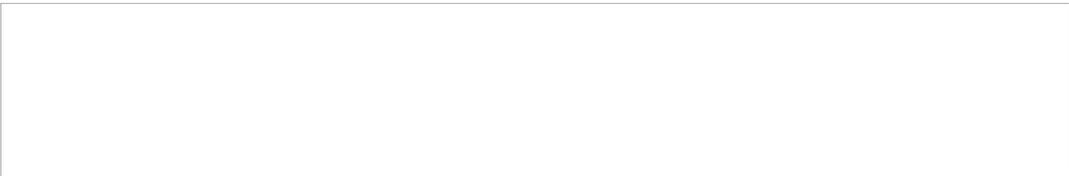
Planning & Zoning implements and/or coordinates city-wide planning and zoning functions that range from proposing changes in City Code, processing Adopted plats to updating the City's comprehensive plan; development and implementation of short and long range land-use planning strategies; revising the 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
2015 Operating Budget**

0130 Planning & Zoning				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	226,585	233,877	254,215	254,215	265,098	10,883	4.3%
5102	Fringe Benefits	166,321	144,186	151,605	151,605	133,268	(18,337)	-12.1%
5112	PERS RELIEF	-	33,963	27,527	27,527	33,963	6,436	23.4%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	614	404	2,500	2,500	2,500	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>393,520</u>	<u>412,429</u>	<u>435,847</u>	<u>435,847</u>	<u>434,829</u>	<u>(1,018)</u>	<u>-0.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,130	1,433	2,500	2,500	2,500	0	0.0%
5202	Opr Supplies	60	-	-	-	-	0	0.0%
5203	Fuel/Lube	-	-	-	-	-	0	0.0%
5206	Food/Staples	150	155	400	400	400	0	0.0%
5208	Equipment Maintenance	1,200	1,596	1,750	1,750	1,700	(50)	-2.9%
5210	Prof & Spec Svc	125	-	4,000	4,000	4,000	0	0.0%
5213	Survey/Appraisal	1,055	-	1,500	1,500	1,500	0	0.0%
5215	Communications	765	939	700	700	700	0	0.0%
5216	Postage/Freight	-	4	150	150	150	0	0.0%
5223	Liability Ins	2,930	3,099	2,466	2,466	2,000	(466)	-18.9%
5227	Advertising	1,446	2,315	2,800	2,800	3,000	200	7.1%
5228	Books&subscriptions	436	527	600	600	600	0	0.0%
5231	Tools/Equip	2,902	727	600	600	600	0	0.0%
5234	Record/Permits	-	-	-	-	-	0	0.0%
5235	Membership/Dues	1,725	2,575	2,000	2,000	2,000	0	0.0%
5236	Transportation	5,552	5,860	6,000	6,000	6,300	300	5.0%
5237	Subsistence	774	692	1,000	1,000	1,000	0	0.0%
5238	Printing&binding	-	-	1,000	1,000	500	(500)	-50.0%
5252	Credit Card Expenses	36	37	36	36	36	0	0.0%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5603	Employee Train	4,745	2,241	3,500	3,500	3,500	0	0.0%
5604	Public Education	-	-	-	-	0	0	0.0%
5621	Unidentified Credit Card Amt	391	-	-	-	0	0	0.0%
<u>Total Maint. and Operations</u>		<u>28,425</u>	<u>22,199</u>	<u>31,002</u>	<u>31,002</u>	<u>30,486</u>	<u>(516)</u>	<u>-1.7%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	10,000	-	-	-	0	0	0.0%
<u>Total C/O, Transfers & Reserves</u>		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<u>Total</u>		<u>431,946</u>	<u>434,628</u>	<u>466,849</u>	<u>466,849</u>	<u>465,315</u>	<u>(1,534)</u>	<u>-0.3%</u>



**City of Homer
2015 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 2015 OBJECTIVES:

The main objective of the library staff in 2015 will be to meet community needs by continuing to improve services in the following areas:

1. Expand and update the library's collection of books, audios, and videos. Conduct a systematic evaluation of the collection and needs.
2. Improve services to children and families by offering excellent programming, adding a check-out station in the Children's Library, and collaborating with community partners to develop early literacy resources.
3. Improve public access to technology by upgrading wifi and landline capacity and by utilizing 12 new grant-funded iPads for programming and public use in the Library.
4. Work with community groups to formulate a plan for beneficial use of Library's western lot.

FY 2014 Accomplishments (8/2013-7/2014):

1. Circulated 123,657 items, an increase of 13% over the previous year. Library attendance also increased by 5%, with 127,410 patrons served.
2. Improved patron access to materials by updating and expanding book, audio, and video collections; increasing check-out limits; and installing better shelving.
3. Provided access to technology for visitors and community members, including: Internet (47,536 sessions); assistance with devices and software; free monthly "tech help" classes; and e-readers and audio players for check-out.
4. Reorganized staff duties and workflow to meet the demands of staff turnover and increased library use.
5. Provided year-round, weekly story hour and baby lap-sit programs to over 3,470 preschool children and adults. From January to May, increased preschool story hour programs to twice weekly.

City of Homer
2015 Operating Budget

6. Increased children's librarian's presence in the Children's Library, particularly after school.
7. 295 children, 33 teens and 42 adults participated in the 10-week Summer Reading Program. This represents a 16% increase in participation among children and a 7% increase overall from 2013.
8. Installed an ADA-compliant computer station for public use.
9. Recruited, trained and supervised volunteers who generously contributed 2,066 hours to library operations, programs and services.

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.

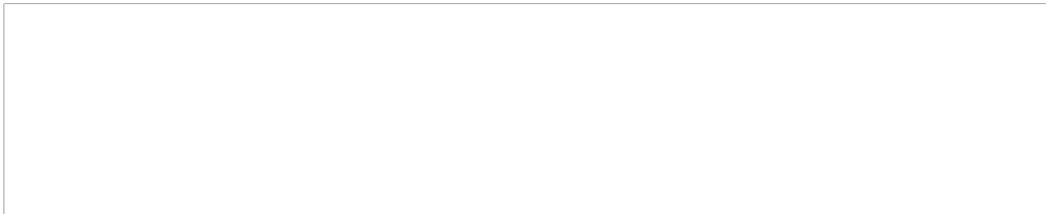
**City of Homer
2015 Operating Budget**

0145 LIBRARY				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	242,202	241,028	281,185	281,185	293,465	12,280	4.4%
5102	Fringe Benefits	169,644	196,622	196,050	196,050	168,278	(27,772)	-14.2%
5112	PERS RELIEF	-	34,788	27,667	27,667	34,788	7,121	25.7%
5103	Part Time Empl	90,250	95,156	80,063	80,063	94,399	14,336	17.9%
5104	Fringe Ben P/T	12,978	7,511	43,394	43,394	47,294	3,900	9.0%
5105	Overtime	42	815	1,000	1,000	1,000	0	0.0%
5107	Part Time Overtime	47	-	-	-	0	0	0.0%
	Total Salaries and Benefits	515,163	575,921	629,359	629,359	639,224	9,865	1.6%
Maintenance and Operations								
5201	Office Supplies	9,650	8,341	10,200	10,200	9,200	(1,000)	-9.8%
5202	Opr Supplies	633	2,028	1,270	1,270	1,270	0	0.0%
5203	Fuel/Lube	37,248	30,353	18,886	18,886	18,886	0	0.0%
5208	Equipment Maint	194	4,286	2,758	2,758	2,758	0	0.0%
5209	Building & Grounds Maint.	3,621	53	500	500	500	0	0.0%
5210	Prof & Spec Svc	20,681	13,973	13,500	13,500	7,853	(5,647)	-41.8%
5214	Rents & Leases	5,525	5,100	7,000	7,000	6,500	(500)	-7.1%
5215	Communications	4,289	4,315	6,500	6,500	6,500	0	0.0%
5216	Postage/Freight	4,431	4,594	5,000	5,000	5,000	0	0.0%
5217	Electricity	28,227	29,760	30,000	30,000	30,000	0	0.0%
5218	Water	1,210	1,358	1,100	1,100	1,320	220	20.0%
5219	Sewer	1,249	1,413	1,180	1,180	1,440	260	22.0%
5221	Property Ins	5,792	6,268	6,666	6,666	5,750	(916)	-13.7%
5223	Liability Ins	5,807	5,168	5,051	5,051	4,096	(955)	-18.9%
5227	Advertising	263	274	400	400	400	0	0.0%
5228	Books	24,221	31,691	43,000	43,000	47,000	4,000	9.3%
5229	Periodicals	8,477	4,278	8,994	8,994	9,000	6	0.1%
5230	Audio/Visal Mat	7,202	15,142	16,420	16,420	18,000	1,580	9.6%
5231	Tools/Equip	2,441	4,627	6,600	6,600	4,000	(2,600)	-39.4%
5233	Computer related items	-	-	-	-	8,827	8,827	0.0%
5235	Membership/Dues	1,199	951	1,400	1,400	1,400	0	0.0%
5236	Transportation	2,106	2,507	5,500	5,500	5,500	0	0.0%
5237	Subsistence	160	405	1,218	1,218	1,800	582	47.8%
5238	Printing/Binding	202	510	500	500	500	0	0.0%
5242	Janitorial	7	22	75	75	75	0	0.0%
5244	Snow Removal	9,060	9,760	14,000	14,000	14,000	0	0.0%
5252	Credit Card Expenses	37	37	31	31	31	0	0.0%
5254	Over/Short	(0)	-	-	-	31	31	0.0%
5603	Employee Train	1,970	1,112	5,100	5,100	4,000	(1,100)	-21.6%
	Total Maint. and Operations	185,901	188,324	212,849	212,849	215,637	2,788	1.3%
Capital Outlay, Transfers and Reserves								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	15,000	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	15,000	-	-	-	-	0	0.0%
5607	Debt Repayment	41,643	43,361	41,478	41,478	41,478	0	0.0%
5608	Interest Exp	58,181	56,463	58,346	58,346	58,346	0	0.0%
	Total Debt Repayment	99,824	99,824	99,824	99,824	99,824	0	0.0%
	Total	815,888	864,070	942,032	942,032	954,685	12,653	1.3%

5201: Moved \$1,000 to 5228 to compensate for changes in ordering.
5210: OCLC, ILL, MARC, State of AK 8% est. increase; moved the rest to 5233.
5228: \$1,000 from 5201 to cover vendor processing of books + 10% increase adult materials
5230: 10% increase adult materials (price increases + Staff request)
5231: Moved to 5233. 5233: Cassie, Equinox, CLIO, Bowker 8% est. increase

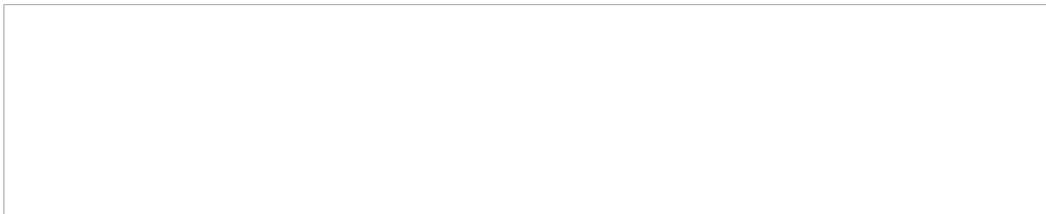
**City of Homer
2015 Operating Budget**

0146 LIBRARY GRANT				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees					0	-	0.0%
5102	Fringe Benefits					0	-	0.0%
5112	PERS RELIEF					0	-	0.0%
5103	P/T Employees					0	-	0.0%
5104	Fringe Benefits P/T					0	-	0.0%
5105	Overtime					0	-	0.0%
5107	P/T Overtime					0	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5227	Advertising	-	-	-	-	0	0	0.0%
5228	Books	6,539	7,392	6,600	6,600	6,650	50	0.8%
5229	Periodicals	-	-	-	-	0	0	0.0%
5230	Audio/Visual Materials	-	-	-	-	0	0	0.0%
5236	Transportation	-	-	-	-	0	0	0.0%
5603	Employee Training(Senior Grant	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	6,539	7,392	6,600	6,600	6,650	50	0.8%
	Total	6,539	7,392	6,600	6,600	6,650	50	0.8%



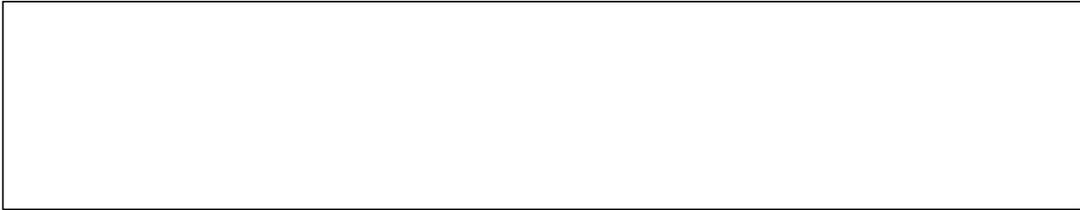
**City of Homer
2015 Operating Budget**

0114 LEASED PROPERTY				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees					0	-	0.0%
5102	Fringe Benefits					0	-	0.0%
5112	PERS RELIEF					0	-	0.0%
5103	Part Time Empl					0	-	0.0%
5104	Fringe Ben P/T					0	-	0.0%
5105	Overtime					0	-	0.0%
5107	Part Time Overtime					0	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5203	Fuel/Lube	45,922	39,547	28,000	28,000	32,000	4,000	14.3%
5208	Equipment Maint	-	-	700	700	0	(700)	-100.0%
5209	Bldg/Grds Maint	3,377	887	3,000	3,000	4,000	1,000	33.3%
5210	Prof & Spec Svc	3,681	2,924	2,000	2,000	3,600	1,600	80.0%
5215	Telephone	464	547	700	700	700	0	0.0%
5217	Electricity	17,381	15,364	9,000	9,000	15,000	6,000	66.7%
5218	Water	1,131	944	1,000	1,000	1,000	0	0.0%
5219	Sewer	1,069	862	1,000	1,000	1,000	0	0.0%
5220	Refuse/Disposal	-	-	200	200	0	(200)	-100.0%
5221	Property Ins	1,890	2,051	2,139	2,139	2,375	236	11.0%
5223	Liability Ins	331	58	-	-	(87)	(87)	0.0%
5227	Advertising	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	75,245	63,183	47,739	47,739	59,588	11,849	24.8%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	0	0.0%
	Total	75,245	63,183	47,739	47,739	59,588	11,849	24.8%



**City of Homer
2015 Operating Budget**

0140 CITY HALL				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	Part Time Empl					0	0	0.0%
5104	Fringe Ben P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	Part Time Overtime					0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	6,827	3,506	8,000	8,000	5,000	(3,000)	-37.5%
5202	Opr Supplies	4,801	5,202	4,300	4,300	4,000	(300)	-7.0%
5203	Fuel/Lube	13,593	12,454	10,000	10,000	7,000	(3,000)	-30.0%
5208	Equipment Maint	563	447	1,000	1,000	1,000	0	0.0%
5209	Bldg/Grds Maint	2,434	2,530	2,600	2,600	4,000	1,400	53.8%
5210	Prof & Spec Svc	7,336	5,071	9,800	9,800	6,000	(3,800)	-38.8%
5214	Rents & Leases	29,622	37,998	30,000	30,000	30,000	0	0.0%
5215	Communications	22,831	27,292	27,000	27,000	27,000	0	0.0%
5216	Postage/Freight	11,334	5,031	10,000	10,000	17,000	7,000	70.0%
5217	Electricity	18,225	17,364	22,000	22,000	20,000	(2,000)	-9.1%
5218	Water	1,052	1,082	1,500	1,500	1,100	(400)	-26.7%
5219	Sewer	1,074	1,107	1,500	1,500	1,100	(400)	-26.7%
5220	Refuse/Disposal	569	572	1,000	1,000	1,000	0	0.0%
5221	Property Ins	1,974	2,615	3,013	3,013	2,856	(157)	-5.2%
5222	Auto Insurance	844	904	1,002	1,002	855	(147)	-14.7%
5223	Liability Ins	1,737	962	856	856	694	(162)	-18.9%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	123	391	-	-	0	0	0.0%
5231	Tools/Equip	5,042	-	-	-	0	0	0.0%
5236	Transportation	58	-	-	-	0	0	0.0%
5243	Courier	-	-	-	-	0	0	0.0%
5244	Snow Removal	7,150	6,965	4,000	4,000	8,000	4,000	100.0%
5254	Over/Short	-	1	-	-	0	0	0.0%
5295	Global Warming	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	137,641	131,945	138,021	138,021	137,055	(966)	-0.7%
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment	707	-	-	-	0	0	0.0%
5903	C/O Buildings	57,064	468	-	-	0	0	0.0%
5990	Transfers To	10,000	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	67,771	468	-	-	-	0	0.0%
	Total	205,411	132,413	138,021	138,021	137,055	(966)	-0.7%



**City of Homer
2015 Operating Budget**

0149 AIRPORT FACILITIES		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
	Salaries and Benefits							
5101	Reg Employees	28,109	34,460	28,034	28,034	30,023	1,989	7.1%
5102	Fringe Benefits	23,929	24,332	18,771	18,771	18,433	(338)	-1.8%
5112	PERS RELIEF	-	5,391	3,552	3,552	5,391	1,839	51.8%
5103	Part Time Empl	4,473	4,706	5,000	5,000	13,517	8,517	170.3%
5104	Fringe Ben P/T	888	789	600	600	1,845	1,245	207.5%
5105	Overtime	3,566	4,055	4,000	4,000	4,135	135	3.4%
5107	Part Time Overtime	2,943	1,124	1,500	1,500	1,757	257	17.1%
	Total Salaries and Benefits	63,907	74,857	61,457	61,457	75,102	13,645	22.2%
	Maintenance and Operations							
5202	Opr Supplies	1,704	1,865	3,000	3,000	3,000	0	0.0%
5203	Fuel/Lube	41,652	23,829	22,000	22,000	18,000	(4,000)	-18.2%
5208	Equipment Maint	899	3,372	4,100	4,100	4,100	0	0.0%
5209	Bldg/Grds Maint	12,189	13,714	11,500	11,500	11,500	0	0.0%
5210	Prof & Spec Svc	5,681	2,040	4,300	4,300	4,300	0	0.0%
5214	Rents & Leases	19,540	20,034	19,500	19,500	20,050	550	2.8%
5215	Communications	1,494	1,919	1,550	1,550	1,550	0	0.0%
5217	Electricity	31,177	30,445	45,000	45,000	40,000	(5,000)	-11.1%
5218	Water	12,019	10,741	17,000	17,000	10,000	(7,000)	-41.2%
5219	Sewer	13,180	7,508	16,000	16,000	17,500	1,500	9.4%
5220	Refuse/Disposal	582	582	2,000	2,000	2,000	0	0.0%
5221	Property Ins	2,011	2,276	2,465	2,465	2,778	313	12.7%
5223	Liability Ins	1,523	1,331	1,283	1,283	1,041	(242)	-18.9%
5227	Advertising	931	-	-	-	0	0	0.0%
5231	Tools/Equip	1,370	594	1,250	1,250	1,250	0	0.0%
	Total Maint. and Operations	145,952	120,252	150,948	150,948	137,069	(13,879)	-9.2%
	Capital Outlay, Transfers and Reserves							
5990	Transfers To	25,594	10,572	10,572	10,572	10,572	(0)	0.0%
	Total C/O, Transfers & Reserves	25,594	10,572	10,572	10,572	10,572	(0)	0.0%
	Total	235,453	205,681	222,977	222,977	222,743	(234)	-0.1%

5103: Labor reallocation for snow plowing.

**City of Homer
2015 Operating Budget**

0350 CONTRIBUTIONS				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	P/T Employees					0	0	0.0%
5104	Fringe Benefits P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	P/T Overtime					0	0	0.0%
	<u>Total Salaries and Benefits</u>	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5801	Museum	78,439	69,054	66,500	66,500	66,500	0	0.0%
5804	Homer Chamber of Commerce	-	-	-	-	0	0	0.0%
5813	North Pacific Fisheries	-	-	-	-	0	0	0.0%
5814	Homer Hockey Association	10,567	-	-	-	14,000	14,000	0.0%
xxxa	Homer Senior Center					10,000	10,000	0.0%
xxxb	Park/Rec Picnic Shelter					5,000	5,000	0.0%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0	0.0%
	<u>Total Maint. and Operations</u>	108,006	88,054	85,500	85,500	114,500	29,000	33.9%
	<u>Total</u>	108,006	88,054	85,500	85,500	114,500	29,000	33.9%

On 11/24/14 and 12/8/14 Council Decision: To reduce the Professional Services Line Budget in 100-0100-5210 to provide funding support to Homer Hockey Association and Homer Senior Center

Line item "xxxb" will be part of the Project section

City of Homer
2015 Operating Budget

0360 LEAVE CASH OUT INT'L SRV FUND				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	P/T Employees					0	0	0.0%
5104	Fringe Benefits P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	P/T Overtime					0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
Capital Outlays, Transfer out								
5106	Leave Cash Out	113,352	141,655	111,878	111,878	139,522	27,644	24.7%
5990	Transfers To	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	113,352	141,655	111,878	111,878	139,522	27,644	24.7%
	Total	113,352	141,655	111,878	111,878	139,522	27,644	24.7%



**City of Homer
2015 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 2015 OBJECTIVES:

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

FY 2014 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 2015 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 2014 Accomplishments:

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

City of Homer
2015 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 2015 OBJECTIVES:

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

FY 2014 Accomplishments:

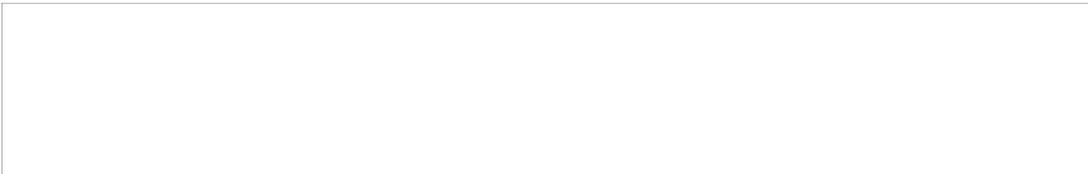
- Conducted an EMT-1 Recruit Class for new members.
- Provided continuing medical education courses to providers.

**City of Homer
2015 Operating Budget**

FIRE - Combined Expenditure				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	377,192	381,401	384,517	384,517	383,611	(906)	-0.2%
5102	Fringe Benefits	305,927	227,917	231,633	231,633	211,880	(19,753)	-8.5%
5112	PERS RELIEF	0	58,388	41,977	41,977	58,388	16,411	39.1%
5103	Part Time Empl	0	0	45,963	45,963	28,722	(17,241)	-37.5%
5104	Fringe Ben P/T	0	0	7,998	7,998	4,446	(3,552)	-44.4%
5105	Overtime	18,882	19,363	34,901	34,901	23,267	(11,634)	-33.3%
5107	Part Time Overtime	0	0	0	0	0	0	0.0%
	Total Salaries and Benefits	702,001	687,070	746,989	746,989	710,315	(36,674)	-4.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,056	3,410	3,500	3,500	3,500	0	0.0%
5202	Opr Supplies	26,078	25,914	32,000	32,000	30,500	(1,500)	-4.7%
5203	Fuel/Lube	7,552	7,904	10,000	10,000	10,000	0	0.0%
5206	Food/Staples	4,522	3,217	5,000	5,000	5,000	0	0.0%
5207	Veh/Boat Maint	4,202	1,553	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	2,349	1,973	7,500	7,500	5,000	(2,500)	-33.3%
5209	Bldg/Grds Maint	4,077	1,697	5,000	5,000	4,000	(1,000)	-20.0%
5210	Prof & Spec Svc	35,776	33,277	43,000	43,000	47,000	4,000	9.3%
5214	Rents & Leases	10,580	4,541	7,000	7,000	7,000	0	0.0%
5215	Communications	11,391	12,573	12,000	12,000	13,000	1,000	8.3%
5216	Postage/Freight	1,514	1,434	1,500	1,500	1,500	0	0.0%
5217	Electricity	19,218	18,325	21,000	21,000	20,000	(1,000)	-4.8%
5218	Water	1,736	1,583	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,833	1,662	2,000	2,000	2,000	0	0.0%
5220	Refuse/Disposal	1,060	1,117	1,750	1,750	1,500	(250)	-14.3%
5221	Property Ins	1,550	1,723	1,834	1,834	2,068	234	12.8%
5222	Auto Insurance	16,688	17,054	16,353	16,353	18,517	2,164	13.2%
5223	Liability Ins	6,786	5,977	5,535	5,535	4,489	(1,046)	-18.9%
5227	Advertising	426	2,037	1,000	1,000	1,500	500	50.0%
5231	Tools/Equip	6,733	20,410	20,000	20,000	22,000	2,000	10.0%
5235	Membership/Dues	1,941	2,207	2,650	2,650	2,300	(350)	-13.2%
5236	Transportation	997	982	3,500	3,500	4,000	500	14.3%
5237	Subsistence	245	877	3,500	3,500	3,750	250	7.1%
5252	Credit Card Expenses	39	37	45	45	45	0	0.0%
5280	Volunterr Incen	31,488	21,237	35,000	35,000	35,000	0	0.0%
5601	Clothng/Uniform	492	150	4,500	4,500	4,500	0	0.0%
5602	Safety Equip	22,940	3,955	25,000	25,000	27,000	2,000	8.0%
5603	Employee Train	27,534	27,492	30,000	30,000	31,000	1,000	3.3%
5604	Public Ed	1,972	913	2,000	2,000	2,000	0	0.0%
5621	Unidentified Credit Card Amt	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	253,775	225,232	309,167	309,167	315,169	6,002	1.9%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	45,000	15,000	0	0	0	0	0.0%
	Total C/O, Transfers & Reserves	45,000	15,000	0	0	0	0	0.0%
<u>Debt Payment</u>								
5607	Debt Payments	0	0	0	0	0	0	0.0%
5608	Interest Exp	0	0	0	0	0	0	0.0%
	Total Debt Payment	0	0	0	0	0	0	0.0%
	Total	1,000,776	927,302	1,056,156	1,056,156	1,025,484	(30,672)	-2.9%

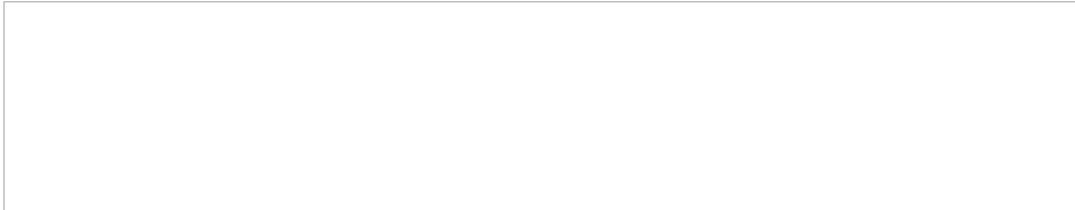
**City of Homer
2015 Operating Budget**

0150 FIRE - ADMINISTRATION				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	131,017	129,668	134,119	134,119	136,260	2,141	1.6%
5102	Fringe Benefits	129,081	77,565	78,201	78,201	72,891	(5,310)	-6.8%
5112	PERS RELIEF	-	20,972	15,078	15,078	20,972	5,894	39.1%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	9,673	11,640	13,041	13,041	8,694	(4,347)	-33.3%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	269,771	239,846	240,439	240,439	238,817	(1,622)	-0.7%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,056	3,410	3,500	3,500	3,500	0	0.0%
5202	Opr Supplies	1,938	3,730	6,000	6,000	4,500	(1,500)	-25.0%
5203	Fuel/Lube	7,552	7,904	10,000	10,000	10,000	0	0.0%
5206	Food/Staples	4,522	3,217	5,000	5,000	5,000	0	0.0%
5207	Veh/Boat Maint	4,202	1,553	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	2,349	1,973	7,500	7,500	5,000	(2,500)	-33.3%
5209	Bldg/Grds Maint	4,077	1,697	5,000	5,000	4,000	(1,000)	-20.0%
5210	Prof & Spec Svc	9,776	13,967	10,000	10,000	14,000	4,000	40.0%
5214	Rents & Leases	10,580	4,541	7,000	7,000	7,000	0	0.0%
5215	Communications	11,391	12,573	12,000	12,000	13,000	1,000	8.3%
5216	Postage/Freight	1,514	1,434	1,500	1,500	1,500	0	0.0%
5217	Electricity	19,218	18,325	21,000	21,000	20,000	(1,000)	-4.8%
5218	Water	1,736	1,583	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,833	1,662	2,000	2,000	2,000	0	0.0%
5220	Refuse/Disposal	1,060	1,117	1,750	1,750	1,500	(250)	-14.3%
5221	Property Ins	1,550	1,723	1,834	1,834	2,068	234	12.8%
5222	Auto Insurance	16,688	17,054	16,353	16,353	18,517	2,164	13.2%
5223	Liability Ins	6,786	5,977	5,535	5,535	4,489	(1,046)	-18.9%
5227	Advertising	426	2,037	1,000	1,000	1,500	500	50.0%
5231	Tools/Equip	936	3,717	8,000	8,000	8,000	0	0.0%
5235	Membership/Dues	853	924	1,250	1,250	1,000	(250)	-20.0%
5236	Transportation	997	982	1,000	1,000	1,500	500	50.0%
5237	Subsistence	245	729	1,000	1,000	1,250	250	25.0%
5252	Credit Card Expenses	39	37	45	45	45	0	0.0%
5280	Volunteer Incen	31,488	21,237	35,000	35,000	35,000	0	0.0%
5601	Clothing/Uniform	-	-	1,500	1,500	1,500	0	0.0%
5602	Safety Equip	-	-	-	-	-	0	0.0%
5603	Employee Train	3,715	2,561	2,500	2,500	3,500	1,000	40.0%
5621	Unidentified Credit Card Amt	-	-	-	-	-	0	0.0%
	Total Maint. and Operations	147,526	135,666	174,267	174,267	176,369	2,102	1.2%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	45,000	15,000	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	45,000	15,000	-	-	-	-	0.0%
	Total	462,297	390,512	414,706	414,706	415,186	480	0.1%



**City of Homer
2015 Operating Budget**

0151 FIRE SERVICES				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	123,168	125,867	125,199	125,199	123,676	(1,523.31)	-1.2%
5102	Fringe Benefits	72,538	75,187	76,716	76,716	69,495	(7,221.30)	-9.4%
5112	PERS RELIEF	-	18,748	13,478	13,478	18,748	5,269.78	39.1%
5103	P/T Employees	-	-	-	-	14,361	14,361.14	0.0%
5104	Fringe Benefits P/T	-	-	-	-	2,223	2,223.10	0.0%
5105	Overtime	4,605	3,862	10,930	10,930	7,287	(3,643.33)	-33.3%
5107	P/T Overtime	-	-	-	-	0	0.00	0.0%
Total Salaries and Benefits		200,310	223,664	226,323	226,323	235,789	9,466.08	4.2%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	10,514	7,186	10,000	10,000	10,000	0.00	0.0%
5210	Prof & Spec Svc	20,238	12,036	25,000	25,000	25,000	0.00	0.0%
5231	Tools/Equip	4,645	15,346	8,000	8,000	10,000	2,000.00	25.0%
5235	Membership/Dues	1,063	1,259	1,250	1,250	1,200	(50.00)	-4.0%
5236	Transportation	-	-	2,500	2,500	2,500	0.00	0.0%
5237	Subsistence	-	148	2,500	2,500	2,500	0.00	0.0%
5601	Uniforms	492	150	1,500	1,500	1,500	0.00	0.0%
5602	Safety Equip	15,978	1,436	17,500	17,500	20,000	2,500.00	14.3%
5603	Employee Train	8,357	13,451	12,500	12,500	12,500	0.00	0.0%
5604	Public Ed	1,771	913	1,500	1,500	1,500	0.00	0.0%
Total Maint. and Operations		63,057	51,924	82,250	82,250	86,700	4,450.00	5.4%
<u>Debt Payments</u>								
5607	Debt Payments	-	-	-	-	0	0.00	0.0%
5608	Interest Exp	-	-	-	-	0	0.00	0.0%
Total Debt Payments		-	-	-	-	-	0.00	0.0%
Total		263,368	275,588	308,573	308,573	322,489	13,916.08	4.5%



**City of Homer
2015 Operating Budget**

0152 Emergency Medical Services				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	123,007	125,866	125,199	125,199	123,676	(1,523)	-1.2%
5102	Fringe Benefits	104,308	75,165	76,716	76,716	69,495	(7,221)	-9.4%
5112	PERS RELIEF	-	18,668	13,421	13,421	18,668	5,247	39.1%
5103	P/T Employees	-	-	45,963	45,963	14,361	(31,602)	-68.8%
5104	Fringe Benefits P/T	-	-	7,998	7,998	2,223	(5,775)	-72.2%
5105	Overtime	4,604	3,861	10,930	10,930	7,287	(3,643)	-33.3%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		231,920	223,560	280,227	280,227	235,709	(44,518)	-15.9%
Maintenance and Operations								
5202	Opr Supplies	13,626	14,998	16,000	16,000	16,000	0	0.0%
5210	Prof & Spec Svc	5,763	7,273	8,000	8,000	8,000	0	0.0%
5231	Tools/Equip	1,153	1,346	4,000	4,000	4,000	0	0.0%
5235	Membership/Dues	25	25	150	150	100	(50)	-33.3%
5601	Uniforms	-	-	1,500	1,500	1,500	0	0.0%
5602	Safety Equip	6,962	2,519	7,500	7,500	7,000	(500)	-6.7%
5603	Employee Train	15,463	11,480	15,000	15,000	15,000	0	0.0%
5604	Public Ed	201	-	500	500	500	0	0.0%
Total Maint. and Operations		43,192	37,642	52,650	52,650	52,100	(550)	-1.0%
Total		275,112	261,202	332,877	332,877	287,809	(45,068)	-13.5%

5103 & 5104: The drop from last year's budget is due to: The 2014 budget used incorrect hours for the part-time employees. It does not reflect the actual expenditures. FY 15 budget reflects the correct amount of hours.

**City of Homer
2015 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
2015 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
2015 Operating Budget**

Police - Combined Expenditure			Adopted	Amended	Adopted	Increase/Decrease		
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	1,295,849	1,354,802	1,499,073	1,499,073	1,548,907	49,834	3.3%
5102	Fringe Benefits	984,977	823,767	905,194	905,194	800,930	(104,264)	-11.5%
5112	PERS RELIEF	0	221,110	169,013	169,013	221,110	52,097	30.8%
5103	Part Time Empl	90,129	41,649	34,537	34,537	23,092	(11,445)	-33.1%
5104	Fringe Ben P/T	10,735	4,477	3,962	3,962	2,408	(1,554)	-39.2%
5105	Overtime	230,199	286,121	159,500	159,500	196,229	36,729	23.0%
5107	Part Time Overtime	11,568	3,622	7,000	7,000	7,308	308	4.4%
	Total Salaries and Benefits	2,623,457	2,735,547	2,778,279	2,778,279	2,799,984	21,705	0.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	7,172	7,877	11,000	11,000	11,000	0	0.0%
5202	Opr Supplies	17,834	18,745	21,350	21,350	21,600	250	1.2%
5203	Fuel/Lube	71,529	79,076	55,200	55,200	55,200	0	0.0%
5205	Ammunition	13,762	11,749	15,000	15,000	18,000	3,000	20.0%
5206	Food/Staples	23,823	29,575	22,000	22,000	22,000	0	0.0%
5207	Veh/Boat Maint	2,731	4,072	4,500	4,500	5,500	1,000	22.2%
5208	Equipment Maint	2,484	9,449	9,500	9,500	9,500	0	0.0%
5209	Bldg/Grds Maint	11,832	10,286	13,500	13,500	13,500	0	0.0%
5210	Prof & Spec Svc	150,854	157,659	164,240	164,240	164,130	(110)	-0.1%
5214	Rents & Leases	12,850	13,095	13,000	13,000	13,500	500	3.8%
5215	Communications	35,701	46,193	37,200	37,200	37,200	0	0.0%
5216	Postage/Freight	3,372	3,590	3,900	3,900	3,900	0	0.0%
5217	Electricity	34,013	32,983	36,257	36,257	36,750	493	1.4%
5218	Water	3,370	2,979	4,733	4,733	4,600	(133)	-2.8%
5219	Sewer	3,186	3,118	5,897	5,897	5,600	(297)	-5.0%
5220	Refuse/Disposal	1,179	1,163	2,000	2,000	2,000	0	0.0%
5221	Property Ins	1,903	2,092	2,225	2,225	2,315	90	4.0%
5222	Auto Insurance	13,430	13,532	17,355	17,355	15,155	(2,200)	-12.7%
5223	Liability Ins	117,996	109,042	116,473	116,473	115,373	(1,100)	-0.9%
5227	Advertising	2,521	4,106	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	26,860	24,471	28,500	28,500	34,500	6,000	21.1%
5233	Computer related items	0	513	0	0	0	0	0.0%
5235	Membership/Dues	595	688	1,250	1,250	1,250	0	0.0%
5236	Transportation	1,212	4,940	3,900	3,900	3,900	0	0.0%
5237	Subsistence	559	1,193	1,800	1,800	1,800	0	0.0%
5242	Janitorial	0	0	600	600	600	0	0.0%
5244	Snow Removal	3,202	6,345	5,000	5,000	6,500	1,500	30.0%
5252	Credit Card Expenses	36	37	50	50	50	0	0.0%
5254	Over/Short	0	(1)	50	50	50	0	0.0%
5601	Clothing/Uniform	21,496	20,967	25,000	25,000	25,000	0	0.0%
5603	Employee Train	36,767	30,654	39,000	39,000	39,000	0	0.0%
5625	Impound Costs	800	2,281	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry	0	6,609	5,500	5,500	6,700	1,200	21.8%
5630	Haven House	12,350	12,350	12,350	12,350	14,000	1,650	13.4%
5901	C/O Equipment	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	635,420	671,428	683,830	683,830	695,673	11,843	1.7%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	Building/Grounds Improv	0	0	0	0	0	0	0.0%
5990	Transfers To	97,896	15,000	0	0	0	0	0.0%
	Total C/O, Transfers & Reserves	97,896	15,000	0	0	0	0	0.0%
	Total	3,356,774	3,421,975	3,462,109	3,462,109	3,495,657	33,548	1.0%

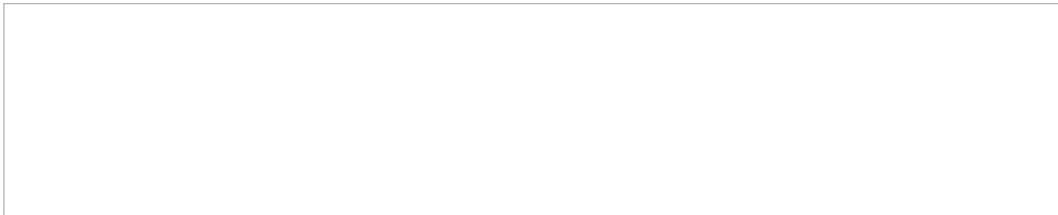
**City of Homer
2015 Operating Budget**

0160 Police - Administration				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	92,952	92,938	94,703	94,703	94,703	(0)	0.0%
5102	Fringe Benefits	212,577	29,878	30,207	30,207	25,543	(4,664)	-15.4%
5112	PERS RELIEF	-	221,110	169,013	169,013	221,110	52,097	30.8%
5103	Part Time Empl	4,308	6,066	12,944	12,944	6,712	(6,232)	-48.1%
5104	Fringe Ben P/T	451	501	1,485	1,485	547	(938)	-63.2%
5105	Overtime	1,460	1,032	1,500	1,500	1,500	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		311,748	351,525	309,852	309,852	350,115	40,263	13.0%
Maintenance and Operations								
5201	Office Supplies	650	877	1,000	1,000	1,000	0	0.0%
5202	Opr Supplies	3,276	7,087	8,250	8,250	8,000	(250)	-3.0%
5203	Fuel/Lube	46,200	52,254	40,000	40,000	40,000	0	0.0%
5205	Ammunition	13,762	11,749	15,000	15,000	18,000	3,000	20.0%
5206	Food/Staples	1,885	1,233	1,500	1,500	1,500	0	0.0%
5207	Veh/Boat Maint	2,212	3,475	4,000	4,000	4,000	0	0.0%
5208	Equipment Maint	2,445	9,371	8,500	8,500	8,500	0	0.0%
5209	Bldg/Grds Maint	5,278	2,865	5,000	5,000	5,000	0	0.0%
5210	Prof & Spec Svc	5,081	9,157	17,000	17,000	17,000	0	0.0%
5214	Rents & Leases	6,082	6,926	6,000	6,000	6,500	500	8.3%
5215	Communications	35,461	45,944	36,000	36,000	36,000	0	0.0%
5216	Postage/Freight	-	89	400	400	400	0	0.0%
5217	Electricity	19,154	18,300	20,000	20,000	20,000	0	0.0%
5218	Water	1,569	1,659	2,500	2,500	2,500	0	0.0%
5219	Sewer	1,492	1,765	3,000	3,000	3,000	0	0.0%
5220	Refuse/Disposal	894	878	1,500	1,500	1,500	0	0.0%
5221	Property Ins	1,185	1,315	1,398	1,398	1,570	172	12.3%
5222	Auto Insurance	13,430	13,532	17,355	17,355	15,155	(2,200)	-12.7%
5223	Liability Ins	38,392	35,046	35,666	35,666	32,690	(2,976)	-8.3%
5227	Advertising	2,521	4,106	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	11,193	12,940	11,000	11,000	15,000	4,000	36.4%
5235	Membership/Dues	490	551	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,212	3,396	2,000	2,000	2,000	0	0.0%
5237	Subsistence	264	800	1,000	1,000	1,000	0	0.0%
5242	Janitorial	-	-	600	600	600	0	0.0%
5244	Snow Removal	3,202	6,345	2,500	2,500	4,000	1,500	60.0%
5252	Credit Card Expenses	36	37	50	50	50	0	0.0%
5254	Over/Short	0	(1)	50	50	50	0	0.0%
5601	Clothing/Uniform	8,467	5,989	8,000	8,000	8,000	0	0.0%
5603	Employee Train	25,523	23,268	25,000	25,000	25,000	0	0.0%
5625	Impound Costs	800	2,281	2,500	2,500	2,500	0	0.0%
5630	Haven House	12,350	12,350	12,350	12,350	14,000	1,650	13.4%
5901	C/O Equipment	-	-	-	-	0	0	0.0%
Total Maint. and Operations		264,508	295,585	293,119	293,119	298,515	5,396	1.8%
Capital Outlay, Transfers and Reserves								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	45,142	15,000	-	-	0	0	0.0%
Total C/O, Transfers & Reserves		45,142	15,000	-	-	-	0	0.0%
Total		621,397	662,109	602,971	602,971	648,630	45,659	7.6%

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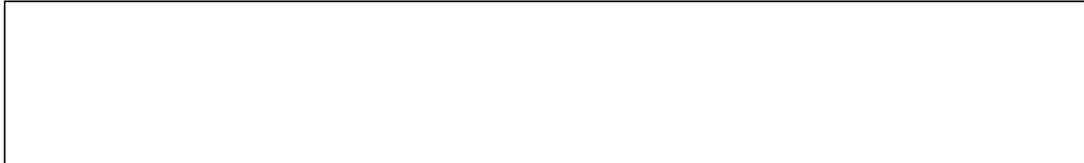
**City of Homer
2015 Operating Budget**

0161 Police - Dispatch				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	241,640	249,729	349,087	349,087	361,395	12,308	3.5%
5102	Fringe Benefits	186,756	142,348	234,413	234,413	199,458	(34,955)	-14.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	1,045	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	85	-	-	0	0	0.0%
5105	Overtime	82,376	120,214	35,000	35,000	50,000	15,000	42.9%
5107	P/T Overtime	-	925	-	-	308	308	0.0%
Total Salaries and Benefits		<u>510,771</u>	<u>514,347</u>	<u>618,500</u>	<u>618,500</u>	<u>611,162</u>	<u>(7,338)</u>	<u>-1.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,881	3,993	8,000	8,000	8,000	0	0.0%
5202	Opr Supplies	3,196	2,928	3,100	3,100	3,100	0	0.0%
5208	Equipment Maint	39	-	-	-	0	0	0.0%
5210	Prof & Spec Svc	344	514	750	750	750	0	0.0%
5214	Rents & Leases	6,768	6,169	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	2,800	3,001	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	8,654	2,595	4,000	4,000	4,000	0	0.0%
5233	Computer related items	-	513	-	-	0	0	0.0%
5235	Membership/Dues	105	137	250	250	250	0	0.0%
5601	Clothing/Uniform	2,242	2,987	4,500	4,500	4,500	0	0.0%
5603	Employee Train	7,713	4,769	11,000	11,000	11,000	0	0.0%
Total Maint. and Operations		<u>36,741</u>	<u>27,607</u>	<u>41,600</u>	<u>41,600</u>	<u>41,600</u>	<u>0</u>	<u>0.0%</u>
Total		<u>547,512</u>	<u>541,954</u>	<u>660,100</u>	<u>660,100</u>	<u>652,762</u>	<u>(7,338)</u>	<u>-1.1%</u>



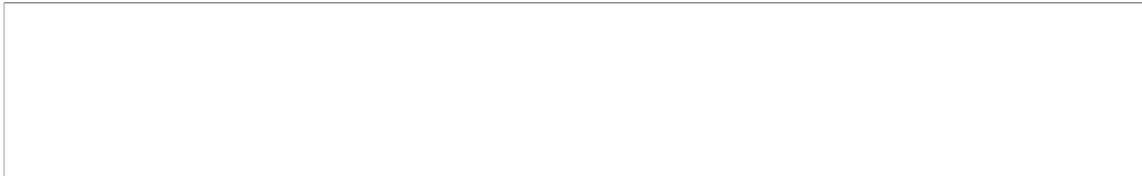
**City of Homer
2015 Operating Budget**

0162 Police - Investigation				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	133,460	138,641	144,704	144,704	148,291	3,587	2.5%
5102	Fringe Benefits	76,201	87,111	79,328	79,328	72,212	(7,116)	-9.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	18,536	24,476	20,000	20,000	20,000	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	<u>228,196</u>	<u>250,227</u>	<u>244,032</u>	<u>244,032</u>	<u>240,503</u>	<u>(3,529)</u>	<u>-1.4%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	7,736	4,291	6,500	6,500	7,000	500	7.7%
5210	Prof & Spec Svc	9,761	18,540	13,000	13,000	13,000	0	0.0%
5231	Tools/Equip	4,506	2,805	5,500	5,500	7,000	1,500	27.3%
5236	Transportation	-	1,350	1,000	1,000	1,000	0	0.0%
5237	Subsistence	295	393	300	300	300	0	0.0%
	Total Maint. and Operations	<u>22,298</u>	<u>27,379</u>	<u>26,300</u>	<u>26,300</u>	<u>28,300</u>	<u>2,000</u>	<u>7.6%</u>
	Total	<u>250,494</u>	<u>277,606</u>	<u>270,332</u>	<u>270,332</u>	<u>268,803</u>	<u>(1,529)</u>	<u>-0.6%</u>



**City of Homer
2015 Operating Budget**

0163 Police - Patrol				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	602,295	580,441	608,005	608,005	572,689	(35,316)	-5.8%
5102	Fringe Benefits	361,499	369,897	363,140	363,140	295,177	(67,963)	-18.7%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	82,112	96,074	70,000	70,000	78,425	8,425	12.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		<u>1,045,906</u>	<u>1,046,412</u>	<u>1,041,145</u>	<u>1,041,145</u>	<u>946,291</u>	<u>(94,854)</u>	<u>-9.1%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	342	-	-	-	0	0	0.0%
5210	Professional & Special Service	794	440	-	-	0	0	0.0%
5601	Clothing/Uniform	7,181	8,280	7,000	7,000	7,000	0	0.0%
5603	Employee Train	556	954	-	-	0	0	0.0%
Total Maint. and Operations		<u>8,873</u>	<u>9,674</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.0%</u>
Total		<u>1,054,779</u>	<u>1,056,085</u>	<u>1,048,145</u>	<u>1,048,145</u>	<u>953,291</u>	<u>(94,854)</u>	<u>-9.0%</u>



**City of Homer
2015 Operating Budget**

0164 Jail				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	225,503	293,053	302,574	302,574	371,829	69,255	22.9%
5102	Fringe Benefits	147,945	194,534	198,106	198,106	208,539	10,433	5.3%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	85,821	34,537	21,593	21,593	16,380	(5,213)	-24.1%
5104	Fringe Benefits P/T	10,284	3,891	2,477	2,477	1,861	(616)	-24.9%
5105	Overtime	45,715	44,325	33,000	33,000	46,304	13,304	40.3%
5107	P/T Overtime	11,568	2,697	7,000	7,000	7,000	0	0.0%
Total Salaries and Benefits		526,836	573,037	564,750	564,750	651,913	87,163	15.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,641	3,007	2,000	2,000	2,000	0	0.0%
5202	Opr Supplies	3,220	4,439	3,500	3,500	3,500	0	0.0%
5203	Fuel/Lube	1,338	2,191	2,000	2,000	2,000	0	0.0%
5206	Food/Staples	21,631	28,342	20,000	20,000	20,000	0	0.0%
5207	Vehicle Maintenance	518	597	500	500	1,500	1,000	200.0%
5208	Equipment Maintenance	-	78	-	-	-	0	0.0%
5209	Bldg/Grds Maint	6,543	4,971	5,500	5,500	5,500	0	0.0%
5210	Prof & Spec Svc	10,352	4,190	3,500	3,500	3,500	0	0.0%
5216	Postage	573	500	500	500	500	0	0.0%
5217	Electricity	9,341	8,907	11,000	11,000	11,000	0	0.0%
5218	Water	565	415	600	600	600	0	0.0%
5219	Sewer	416	441	800	800	800	0	0.0%
5223	Liability Ins	78,056	72,838	79,895	79,895	81,944	2,049	2.6%
5231	Tools/Equip	2,507	6,130	8,000	8,000	8,500	500	6.3%
5236	Transportation	-	194	900	900	900	0	0.0%
5237	Subsistence	-	-	500	500	500	0	0.0%
5601	Clothng/Uniform	3,606	3,711	5,500	5,500	5,500	0	0.0%
5603	Employee Train	2,975	1,662	3,000	3,000	3,000	0	0.0%
5626	Jail Laundry	-	6,609	5,500	5,500	6,700	1,200	21.8%
Total Maint. and Operations		143,283	149,223	153,195	153,195	157,944	4,749	3.1%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	C/O Blding & Improvements	-	-	-	-	0	0	0.0%
5990	Transfers To	-	-	-	-	0	0	0.0%
Total C/O, Transfers & Reserves		-	-	-	-	-	0	0.0%
Total		670,119	722,260	717,945	717,945	809,857	91,912	12.8%



**City of Homer
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0165 Animal Control		Adopted	Amended	Adopted	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees					0		
5102	Fringe Benefits					0		
5112	PERS RELIEF					0		
5103	P/T Employees					0		
5104	Fringe Benefits P/T					0		
5105	Overtime					0		
5107	P/T Overtime					0		
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	65	-	-	-	0	0	0.0%
5203	Fuel/Lube	23,990	24,631	13,200	13,200	13,200	0	0.0%
5206	Food/Staples	308	-	500	500	500	0	0.0%
5208	Equipment Maint	-	-	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	12	2,450	3,000	3,000	3,000	0	0.0%
5210	Prof & Spec Svc	124,522	124,818	129,990	129,990	129,880	(110)	-0.1%
5215	Communications	240	250	1,200	1,200	1,200	0	0.0%
5217	Electricity	5,517	5,775	5,257	5,257	5,750	493	9.4%
5218	Water	1,236	905	1,633	1,633	1,500	(133)	-8.1%
5219	Sewer	1,278	911	2,097	2,097	1,800	(297)	-14.2%
5220	Refuse/Disposal	285	285	500	500	500	0	0.0%
5221	Property Ins	718	777	827	827	745	(82)	-9.9%
5223	Liability Ins	1,548	1,158	912	912	739	(173)	-19.0%
5244	Snow Removal	-	-	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	159,718	161,960	162,616	162,616	162,314	(302)	-0.2%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	52,754	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	52,754	-	-	-	-	0	0.0%
	Total	212,472	161,960	162,616	162,616	162,314	(302)	-0.2%



**City of Homer
2015 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.

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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
2015 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
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Public WORKS - Combined Expenditure				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	683,643	698,752	776,847	776,847	851,832	74,985	9.7%
5102	Fringe Benefits	565,051	454,241	510,866	510,866	485,299	(25,567)	-5.0%
5112	PERS RELIEF	0	117,241	86,973	86,973	117,241	30,268	34.8%
5103	Part Time Empl	91,907	86,983	97,008	97,008	99,664	2,656	2.7%
5104	Fringe Ben P/T	21,623	18,387	12,339	12,339	20,309	7,970	64.6%
5105	Overtime	54,784	32,821	30,945	30,945	43,750	12,805	41.4%
5107	Part Time Overtime	765	318	0	0	844	844	0.0%
Total Salaries and Benefits		1,417,773	1,408,743	1,514,978	1,514,978	1,618,939	103,961	6.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,877	3,808	3,900	3,900	3,900	0	0.0%
5202	Opr Supplies	104,304	144,694	150,000	150,000	152,200	2,200	1.5%
5203	Fuel/Lube	156,553	133,911	154,410	154,410	156,410	2,000	1.3%
5204	Chemicals	78,210	79,296	79,000	79,000	79,000	0	0.0%
5207	Veh/Boat Maint	161,322	170,655	150,000	150,000	175,000	25,000	16.7%
5208	Equipment Maint	9,867	3,961	9,200	9,200	9,200	0	0.0%
5209	Bldg/Grds Maint	31,619	27,030	35,000	35,000	35,000	0	0.0%
5210	Prof & Spec Svc	73,222	79,814	86,600	86,600	87,600	1,000	1.2%
5213	Survey/Appraisal	2,500	286	2,500	2,500	2,500	0	0.0%
5214	Rents & Leases	22,870	13,316	32,500	32,500	32,700	200	0.6%
5215	Communications	23,680	27,758	25,350	25,350	25,850	500	2.0%
5216	Postage/Freight	796	909	1,000	1,000	1,000	0	0.0%
5217	Electricity	50,162	52,283	54,786	54,786	54,786	0	0.0%
5218	Water	15,536	16,730	21,500	21,500	21,500	0	0.0%
5219	Sewer	13,555	15,152	17,000	17,000	17,000	0	0.0%
5220	Refuse/Disposal	1,069	1,021	5,700	5,700	5,700	0	0.0%
5221	Property Ins	1,520	1,684	1,785	1,785	2,119	334	18.7%
5222	Auto Insurance	6,891	11,942	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	25,478	24,245	23,592	23,592	11,251	(12,341)	-52.3%
5227	Advertising	848	629	1,450	1,450	1,650	200	13.8%
5231	Tools/Equip	18,824	17,479	25,800	25,800	28,550	2,750	10.7%
5233	Computer/Related Items	0	0	1,150	1,150	1,150	0	0.0%
5235	Membership/Dues	411	342	750	750	750	0	0.0%
5236	Transportation	2,272	2,838	2,400	2,400	2,400	0	0.0%
5237	Subsistence	535	707	300	300	300	0	0.0%
5238	Printing/Binding	0	133	750	750	750	0	0.0%
5251	Pioneer Beautif	672	949	750	750	750	0	0.0%
5252	Credit Card Expenses	37	37	80	80	80	0	0.0%
5282	City Hall Bld M	1,502	4,735	8,000	8,000	15,000	7,000	87.5%
5283	Library Bld Mnt	11,956	13,814	15,000	15,000	25,000	10,000	66.7%
5284	Police Bld Mait	2,374	2,503	5,000	5,000	6,000	1,000	20.0%
5285	Fire Bld Maint	869	606	2,700	2,700	3,700	1,000	37.0%
5286	Old School Main	7,108	3,029	2,500	2,500	3,000	500	20.0%
5287	Animal Control Maintenance	670	195	3,000	3,000	3,000	0	0.0%
5292	City Hall Mpool	948	0	500	500	500	0	0.0%
5293	Police Mpool	12,233	7,212	21,000	21,000	21,000	0	0.0%
5294	Fire Mpool	7,841	10,619	15,500	15,500	15,500	0	0.0%
5601	Clothng/Uniform	6,452	6,611	5,800	5,800	6,800	1,000	17.2%
5602	Safety Equip	5,232	6,030	8,850	8,850	10,350	1,500	16.9%
5603	Employee Training	6,316	5,880	13,100	13,100	13,600	500	3.8%
5604	Public Education	0	0	500	500	500	0	0.0%
5607	Debt Payments	0	0	0	0	0	0	0.0%
5608	Debt Repayment Interest	0	0	0	0	0	0	0.0%
5815	Parks & Recreation Board	526	584	2,000	2,000	2,000	0	0.0%
Total Maint. and Operations		869,659	893,427	1,002,175	1,002,175	1,048,150	45,975	4.6%
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment						0	0.0%
5990	Transfers To	122,271	52,271	131	131	131	0	0.0%
Total C/O, Transfers & Reserves		122,271	52,271	131	131	131	0	0.0%
Total		2,409,703	2,354,441	2,517,284	2,517,284	2,667,220	149,936	6.0%

**City of Homer
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0170 Public Works - Admin				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	110,272	117,155	170,357	170,357	55,463	(114,894)	-67.4%
5102	Fringe Benefits	177,133	62,117	101,089	101,089	28,870	(72,219)	-71.4%
5112	PERS RELIEF	-	104,982	86,973	86,973	104,982	18,009	20.7%
5103	Part Time Empl	1,486	2,180	-	-	8,768	8,768	0.0%
5104	Fringe Ben P/T	120	135	-	-	7,315	7,315	0.0%
5105	Overtime	74	1,022	450	450	1,060	610	135.6%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		289,086	287,591	358,869	358,869	206,459	(152,410)	-42.5%
Maintenance and Operations								
5201	Office Supplies	1,914	2,861	2,150	2,150	2,150	0	0.0%
5202	Opr Supplies	3,018	5,346	4,200	4,200	4,400	200	4.8%
5207	Veh/Boat Maint	-	-	-	-	0	0	0.0%
5208	Equipment Maint	4,363	-	1,000	1,000	1,000	0	0.0%
5210	Prof & Spec Svc	2,914	1,992	3,900	3,900	3,900	0	0.0%
5214	Rents & Leases	5,817	5,346	5,000	5,000	5,200	200	4.0%
5215	Communications	23,680	27,758	24,000	24,000	24,500	500	2.1%
5216	Postage/Freight	796	909	1,000	1,000	1,000	0	0.0%
5221	Property Ins	1,520	1,684	1,785	1,785	2,119	334	18.7%
5222	Auto Insurance	6,891	11,942	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	25,478	24,245	23,592	23,592	11,251	(12,341)	-52.3%
5227	Advertising	646	430	500	500	500	0	0.0%
5231	Tools/Equip	1,800	573	2,000	2,000	3,750	1,750	87.5%
5235	Membership/Dues	-	-	100	100	100	0	0.0%
5236	Transportation	-	970	900	900	900	0	0.0%
5237	Subsistence	129	707	300	300	300	0	0.0%
5252	Credit Card Expenses	37	37	-	-	0	0	0.0%
5254	Over/Short	-	-	-	-	0	0	0.0%
5602	Safety Equip	596	641	1,600	1,600	1,600	0	0.0%
5603	Employee Train	1,036	550	3,000	3,000	3,500	500	16.7%
Total Maint. and Operations		80,635	85,993	86,499	86,499	79,274	(7,225)	-8.4%
Capital Outlay, Transfers and Reserves								
5990	Transfers To	102,271	52,271	131	131	131	0	0.0%
Total C/O, Transfers & Reserves		102,271	52,271	131	131	131	0	0.0%
5607	Debt Payments	-	-	-	-	0	0	0.0%
5608	Debt Repayment Interest	-	-	-	-	0	0	0.0%
Total Debt Payment		-	-	-	-	-	0	0.0%
Total		471,993	425,856	445,499	445,499	285,864	(159,635)	-35.8%

Due to the reorganization effort, which was started last fiscal year, to Public Works department and the Water & Sewer Fund, the labor costs have been shifted drastically among the cost centers. The goal is to make the budget to accurately reflect the true labor distribution.

PW Admin - total FTEs is down by 1.8. One (1) FTE moves to Engineering & Inspection

5231 - new network server for PW (1/3 PW, 1/3 water, 1/3 sewer)

**City of Homer
2015 Operating Budget**

0171 GENERAL MAINTENANCE				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	106,742	111,052	108,833	108,833	105,936	(2,897)	-2.7%
5102	Fringe Benefits	67,869	79,103	73,451	73,451	60,719	(12,732)	-17.3%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	14,033	14,119	13,500	13,500	5,793	(7,707)	-57.1%
5104	Fringe Benefits P/T	2,752	2,116	1,750	1,750	791	(959)	-54.8%
5105	Overtime	3,714	3,085	1,700	1,700	4,372	2,672	157.2%
5107	P/T Overtime	664	226	-	-	377	377	0.0%
Total Salaries and Benefits		195,775	209,701	199,234	199,234	177,987	(21,247)	-10.7%
Maintenance and Operations								
5202	Opr Supplies	3,909	5,780	5,750	5,750	5,750	0	0.0%
5203	Fuel/Lube	13,656	11,520	12,500	12,500	14,500	2,000	16.0%
5208	Equipment Maint	1,113	2,309	4,200	4,200	4,200	0	0.0%
5209	Bldg/Grds Maint	15,428	13,357	14,500	14,500	14,500	0	0.0%
5210	Prof & Spec Svc	3,718	5,962	8,000	8,000	8,000	0	0.0%
5215	Communications	-	-	500	500	500	0	0.0%
5217	Electricity	23,585	23,279	22,286	22,286	22,286	0	0.0%
5218	Water	3,132	3,595	3,500	3,500	3,500	0	0.0%
5219	Sewer	3,380	3,893	3,000	3,000	3,000	0	0.0%
5220	Refuse/Disposal	878	1,021	1,200	1,200	1,200	0	0.0%
5227	Advertising	-	-	-	-	0	0	0.0%
5231	Tools/Equip	3,379	4,247	3,300	3,300	4,300	1,000	30.3%
5282	City Hall Bld M	1,502	4,735	8,000	8,000	15,000	7,000	87.5%
5283	Library Bld Mnt	11,956	13,814	15,000	15,000	25,000	10,000	66.7%
5284	Police Bld Mait	2,374	2,503	5,000	5,000	6,000	1,000	20.0%
5285	Fire Bld Maint	869	606	2,700	2,700	3,700	1,000	37.0%
5286	Old School Main	7,108	3,029	2,500	2,500	3,000	500	20.0%
5287	Animal Control Maintenance	670	195	3,000	3,000	3,000	0	0.0%
5602	Safety Equip	2,734	3,819	4,500	4,500	5,500	1,000	22.2%
5603	Employee Train	2,116	2,716	4,000	4,000	4,000	0	0.0%
Total Maint. and Operations		101,508	106,378	123,436	123,436	146,936	23,500	19.0%
Total		297,283	316,079	322,670	322,670	324,923	2,253	0.7%

5102/5102 - Organizational changes - re-distribution of work effort
5203 - Increase for 2015 only due to tri-annual cathodic protection testing of underground storage tanks
5231 - Increase for one time share of paint striper
5282 - Increase for City Hall council chambers roof replacement, & share of paint striper. Leaking and has exceeded life expectancy of roof system
5283 - Increase for ventilation duct cleaning & share of paint striper. Needs to be done every 5 years - has not been done yet.
5284 - Increase for one-time share of purchase of paint striper
5285 - Increase for one-time share of purchase of paint striper

**City of Homer
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0172 GRAVEL ROADS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	16,892	17,964	17,663	17,663	70,979	53,316	301.9%
5102	Fringe Benefits	11,106	11,092	11,717	11,717	40,046	28,329	241.8%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	265	359	200	200	344	144	71.9%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		<u>28,262</u>	<u>29,414</u>	<u>29,580</u>	<u>29,580</u>	<u>111,369</u>	<u>81,789</u>	276.5%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	31,067	55,379	48,000	48,000	48,000	0	0.0%
5204	Chemicals	37,130	34,944	37,500	37,500	37,500	0	0.0%
5210	Prof & Spec Svc	4,500	2,133	4,000	4,000	4,000	0	0.0%
5227	Advertising	-	-	-	-	0	0	0.0%
5231	Tools/Equip	1,829	2,624	2,500	2,500	2,500	0	0.0%
Total Maint. and Operations		<u>74,526</u>	<u>95,080</u>	<u>92,000</u>	<u>92,000</u>	<u>92,000</u>	0	0.0%
Total		<u>102,788</u>	<u>124,494</u>	<u>121,580</u>	<u>121,580</u>	<u>203,369</u>	<u>81,789</u>	<u>67.3%</u>

5102/5102 - Organizational changes - re-distribution of work effort.
0.8 FTE is added to this cost center.

**City of Homer
2015 Operating Budget**

0173 PAVED ROADS				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	50,674	49,670	52,990	52,990	83,898	30,908	58.3%
5102	Fringe Benefits	32,145	33,156	35,151	35,151	47,929	12,778	36.4%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	931	866	375	375	941	566	150.8%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		<u>83,750</u>	<u>83,692</u>	<u>88,516</u>	<u>88,516</u>	<u>132,768</u>	<u>44,252</u>	<u>50.0%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	12,298	15,413	24,000	24,000	24,000	0	0.0%
5210	Professional & Special Service	11,416	6,032	9,000	9,000	9,000	0	0.0%
5217	Electricity	18,628	19,350	16,500	16,500	16,500		
5227	Advertising	-	-	200	200	400	200	100.0%
5231	Tools/Equip	2,177	2,921	3,000	3,000	3,000	0	0.0%
Total Maint. and Operations		<u>44,520</u>	<u>43,716</u>	<u>52,700</u>	<u>52,700</u>	<u>52,900</u>	<u>200</u>	<u>0.4%</u>
Total		<u>128,269</u>	<u>127,408</u>	<u>141,216</u>	<u>141,216</u>	<u>185,668</u>	<u>44,452</u>	<u>31.5%</u>

5102/5102 - Organizational changes - re-distribution of work effort
0.5 FTE is added to this cost center.

**City of Homer
2015 Operating Budget**

0174 WINTER ROADS				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	47,887	49,406	49,225	49,225	96,818	47,593	96.7%
5102	Fringe Benefits	44,138	38,166	33,805	33,805	55,812	22,007	65.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	1,844	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	207	-	-	-	0	0	0.0%
5105	Overtime	41,171	19,030	20,000	20,000	25,074	5,074	25.4%
5107	P/T Overtime	6	-	-	-	0	0	0.0%
Total Salaries and Benefits		135,254	106,602	103,030	103,030	177,703	74,673	72.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0	0	0.0%
5202	Opr Supplies	27,248	33,300	32,000	32,000	34,000	2,000	6.3%
5204	Chemicals	41,080	44,352	41,500	41,500	41,500	0	0.0%
5210	Professional & Special Service	-	-	-	-	0	0	0.0%
5214	Rents & Leases	17,053	7,670	25,000	25,000	25,000	0	0.0%
5227	Advertising	108	-	350	350	350	0	0.0%
5231	Tools/Equip	918	346	3,750	3,750	3,750	0	0.0%
Total Maint. and Operations		86,407	85,668	102,600	102,600	104,600	2,000	1.9%
Total		221,661	192,270	205,630	205,630	282,303	76,673	37.3%

5102/5102 - Organizational changes - re-distribution of work effort
0.8 FTE is added to this cost center.

**City of Homer
2015 Operating Budget**

0175 PARKS - CEMETERY				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	91,242	93,835	98,355	98,355	89,456	(8,899)	-9.0%
5102	Fringe Benefits	60,927	51,444	65,177	65,177	51,335	(13,842)	-21.2%
5112	PERS RELIEF	-	12,259	-	-	12,259	12,259	0.0%
5103	P/T Employees	61,593	68,657	83,508	83,508	85,102	1,594	1.9%
5104	Fringe Benefits P/T	14,429	12,848	10,589	10,589	12,204	1,615	15.2%
5105	Overtime	522	290	1,520	1,520	1,520	0	0.0%
5107	P/T Overtime	5	-	-	-	167	167	0.0%
Total Salaries and Benefits		228,718	239,333	259,149	259,149	252,043	(7,106)	-2.7%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	11,550	15,869	19,800	19,800	19,800	0	0.0%
5203	Fuel/Lube	23,426	21,054	26,000	26,000	26,000	0	0.0%
5208	Equipment Maint	279	325	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	16,191	13,673	20,500	20,500	20,500	0	0.0%
5210	Prof & Spec Svc	31,911	38,298	39,000	39,000	39,000	0	0.0%
5214	Rent&leases	-	300	2,500	2,500	2,500	0	0.0%
5215	Communications	-	-	850	850	850	0	0.0%
5217	Electricity	7,949	9,655	16,000	16,000	16,000	0	0.0%
5218	Water	12,404	13,135	18,000	18,000	18,000	0	0.0%
5219	Sewer	10,175	11,259	14,000	14,000	14,000	0	0.0%
5220	Refuse/Disposal	191	-	4,500	4,500	4,500	0	0.0%
5227	Property Ins	94	199	400	400	400	0	0.0%
5231	Tools/Equip	920	972	3,450	3,450	3,450	0	0.0%
5235	Membership/Dues	40	-	250	250	250	0	0.0%
5236	Transportation	630	-	-	-	0	0	0.0%
5237	Subsistence	406	-	-	-	0	0	0.0%
5251	Pioneer Beautif	672	949	750	750	750	0	0.0%
5252	Credit Card Expenses	-	-	80	80	80	0	0.0%
5601	Clothng/Uniform	59	225	300	300	300	0	0.0%
5603	Employee Train	966	-	900	900	900	0	0.0%
5604	Public Education	-	-	500	500	500	0	0.0%
5815	Parks & Recreation Board	526	584	2,000	2,000	2,000	0	0.0%
Total Maint. and Operations		118,389	126,498	170,780	170,780	170,780	0	0.0%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	20,000	-	-	-	0	0	0.0%
Total C/O, Transfers & Reserves		20,000	-	-	-	-	0	0.0%
Total		367,107	365,831	429,929	429,929	422,823	(7,106)	-1.7%

5102/5102 - Organizational changes - re-distribution of work effort

**City of Homer
2015 Operating Budget**

0176 MOTOR POOL				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	84,838	90,250	95,653	95,653	103,843	8,190	8.6%
5102	Fringe Benefits	59,278	62,672	68,716	68,716	61,219	(7,497)	-10.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	12,951	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	3,920	2,709	-	-	0	0	0.0%
5105	Overtime	1,255	549	1,200	1,200	1,425	225	18.8%
5107	P/T Overtime	38	-	-	-	0	0	0.0%
Total Salaries and Benefits		162,280	156,181	165,569	165,569	166,487	918	
<u>Maintenance and Operations</u>								
5202	Opr Supplies	2,015	156	1,250	1,250	1,250	0	0.0%
5203	Fuel/Lube	119,080	101,336	115,660	115,660	115,660	0	0.0%
5207	Veh/Boat Maint	161,322	170,655	150,000	150,000	175,000	25,000	16.7%
5208	Equipment Maint	-	4	-	-	0	0	0.0%
5210	Professional Services	436	513	2,500	2,500	2,500	0	0.0%
5231	Tools/Equip	6,576	5,179	6,000	6,000	6,000	0	0.0%
5292	City Hall Mpool	948	-	500	500	500	0	0.0%
5293	Police Mpool	12,233	7,212	21,000	21,000	21,000	0	0.0%
5294	Fire Mpool	7,841	10,619	15,500	15,500	15,500	0	0.0%
5601	Clothng/Uniform	6,393	6,386	5,500	5,500	6,500	1,000	18.2%
5602	Safety Equip	1,466	851	1,000	1,000	1,500	500	50.0%
5603	Employee Train	2,198	2,614	3,500	3,500	3,500	0	0.0%
Total Maint. and Operations		320,509	305,524	322,410	322,410	348,910	26,500	8.2%
Total		482,788	461,705	487,979	487,979	515,397	27,418	5.6%

5102/5102 - Organizational changes - re-distribution of work effort
5207 - Proposed increase based on trends and actual needed expenses. Lowered in 2014 but actual was in keeping with past years and trending increases. (2014 Steamer work, Volvo Excavator, F550)
5601 - Increase based on actual costs. Last three years have been over \$6000.
5602 - Last 4 of 5 years have been over \$1000.

**City of Homer
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0177 ENGINEERING INSPECTION				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	106,268	100,769	110,945	110,945	172,743	61,798	55.7%
5102	Fringe Benefits	59,509	59,419	64,877	64,877	89,542	24,665	38.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	1,488	1,851	1,500	1,500	1,820	320	21.3%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		<u>167,265</u>	<u>162,039</u>	<u>177,322</u>	<u>177,322</u>	<u>264,105</u>	<u>86,783</u>	<u>48.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	963	947	1,750	1,750	1,750	0	0.0%
5202	Opr Supplies	1,700	654	2,500	2,500	2,500	0	0.0%
5210	Prof & Spec Svc	3,327	2,143	2,200	2,200	2,200	0	0.0%
5213	Survey/Appraisal	2,500	286	2,500	2,500	2,500	0	0.0%
5231	Tools/Equip	441	404	800	800	800	0	0.0%
5233	Computer/Related Items	-	-	1,150	1,150	1,150	0	0.0%
5235	Memberships/Dues	371	342	400	400	400	0	0.0%
5236	Transportation	-	-	-	-	-	0	0.0%
5238	Printing/Binding	-	133	750	750	750	0	0.0%
5602	Safety Equip	-	441	1,000	1,000	1,000	0	0.0%
5603	Employee Train	-	-	1,700	1,700	1,700	0	0.0%
Total Maint. and Operations		<u>9,301</u>	<u>5,350</u>	<u>14,750</u>	<u>14,750</u>	<u>14,750</u>	<u>0</u>	<u>0.0%</u>
Total		<u>176,566</u>	<u>167,388</u>	<u>192,072</u>	<u>192,072</u>	<u>278,855</u>	<u>86,783</u>	<u>45.2%</u>

5102/5102 - Organizational changes - re-distribution of work effort (moved Nelson from admin to eng/inspection) . As the result, 1.0 FTE is added to this cost center.

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0178 JANITORIAL				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	68,829	68,651	72,826	72,826	72,697	(129)	-0.2%
5102	Fringe Benefits	52,946	57,072	56,883	56,883	49,825	(7,058)	-12.4%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	2,028	-	-	0	0	0.0%
5104	Fringe Benefits P/T	194	579	-	-	0	0	0.0%
5105	Overtime	5,362	5,769	4,000	4,000	7,195	3,195	79.9%
5107	P/T Overtime	52	92	-	-	301	301	0.0%
Total Salaries and Benefits		<u>127,384</u>	<u>134,190</u>	<u>133,709</u>	<u>133,709</u>	<u>130,018</u>	(3,691)	-2.8%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	11,498	12,796	12,500	12,500	12,500	0	0.0%
5203	Fuel/Lube	391	-	250	250	250	0	0.0%
5208	Equipment Maint	4,111	1,324	3,000	3,000	3,000	0	0.0%
5209	Building & Grounds Maint	-	-	-	-	0	0	0.0%
5210	Prof & Spec Svc	15,000	22,741	18,000	18,000	19,000	1,000	5.6%
5231	Tools/Equipment	785	213	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,643	1,868	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	435	279	750	750	750	0	0.0%
5603	Employee Training	-	-	-	-	0	0	0.0%
Total Maint. and Operations		<u>33,864</u>	<u>39,220</u>	<u>37,000</u>	<u>37,000</u>	<u>38,000</u>	<u>1,000</u>	<u>2.7%</u>
Total		<u>161,248</u>	<u>173,410</u>	<u>170,709</u>	<u>170,709</u>	<u>168,018</u>	(2,691)	-1.6%

5210 - Increase due to annual carpet cleaning square footages and costs

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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.

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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

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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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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.

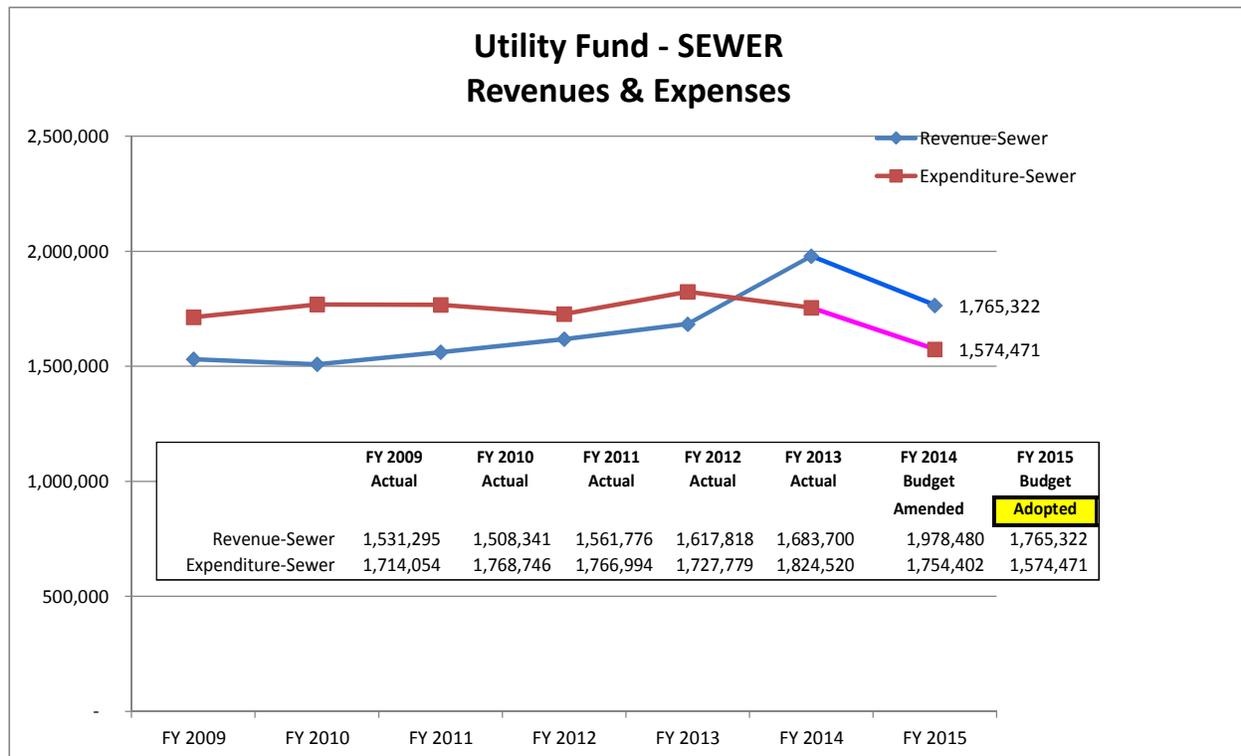
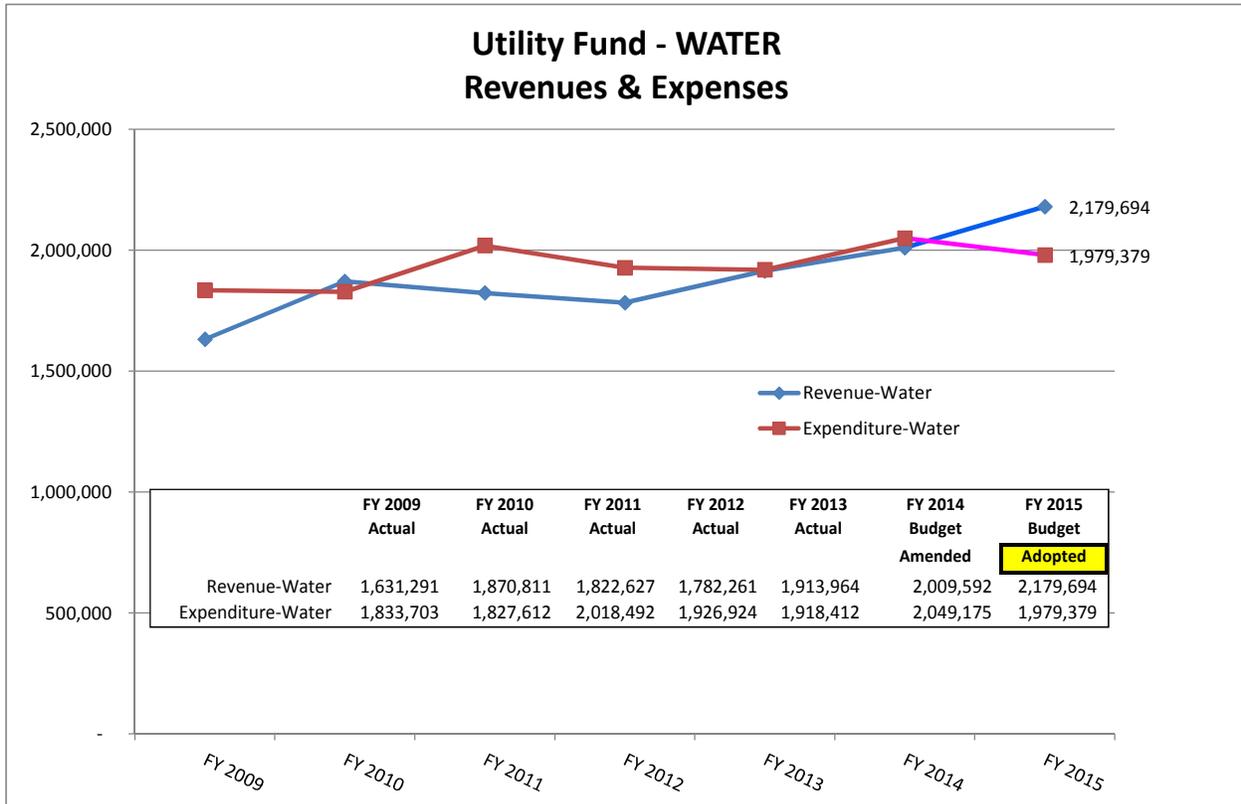
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Utility Special Revenue Funds - All Funds Combined

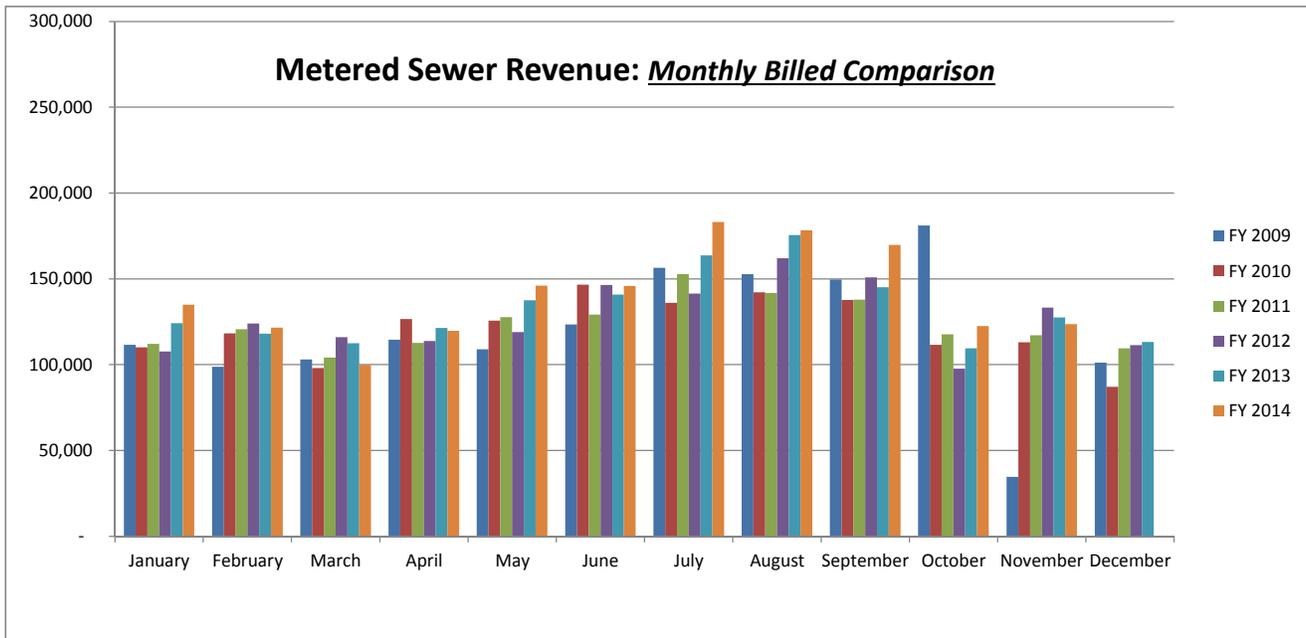
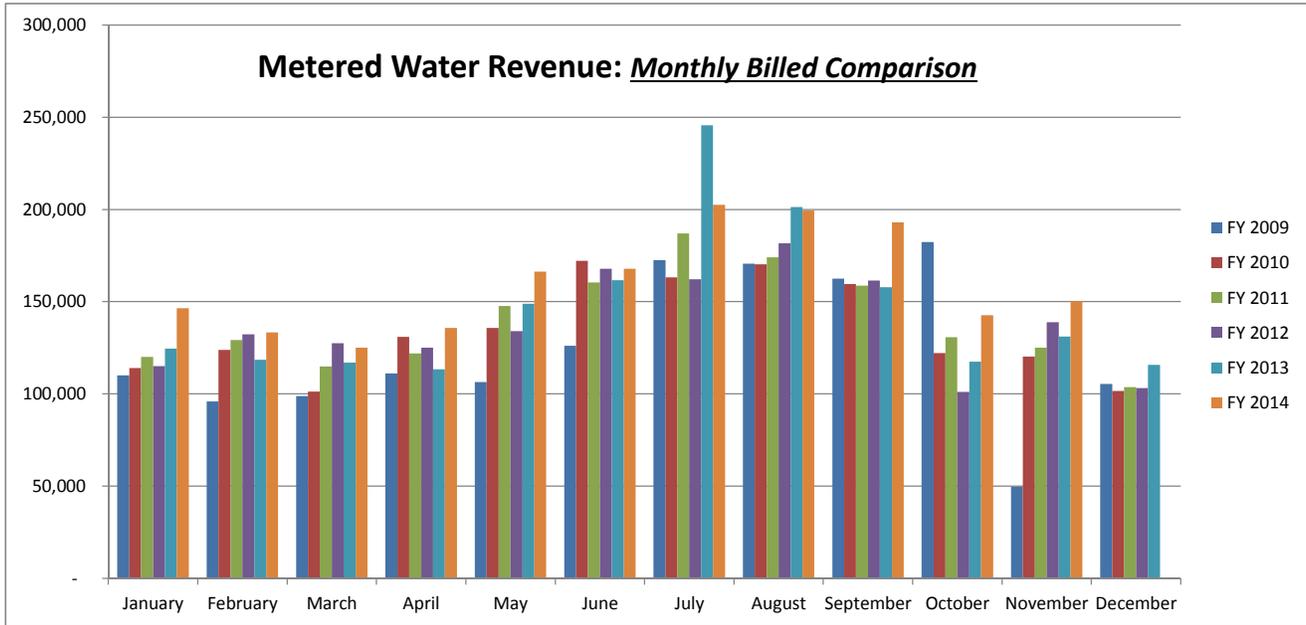
FY 2015

	Water & Sewer Special Revenue Fund 200	Water & Sewer Depreciation Reserve 256	HAWSP (Homer Accelerated Water/Sewer Proj. 205	Total Utility Fund
Revenue				
<u>Total Operating Revenue</u>	<u>3,612,549</u>		<u>1,262,726</u>	<u>4,875,275</u>
Operating Expenses before Depreciation:				
Personnel	1,720,599			1,720,599
Operations & Maintenance	1,088,351	218,066		1,306,417
Debt Service	0		991,698	
Other Charges (Administrative Costs)	488,401		144,206	632,607
<u>Total Operating Expenses</u>	<u>3,297,351</u>	<u>218,066</u>	<u>1,135,904</u>	<u>4,651,321</u>
Earnings from Operations	315,198	(218,066)	126,822	223,954
Total Non - Operating Revenue	332,468	200,000		532,468
Earnings before transfers	647,666	(18,066)	126,822	756,422
Reserves (Fund 256)	(200,000)			(200,000)
Repayment of Energy Fund	(33,484)			(33,484)
Leave Cash Out Bank	(23,015)			(23,015)
Change in Net Assets	391,167	(18,066)	126,822	499,923
Beginning Net Assets (Est. end of 2014)	2,997,319	3,759,804	(2,776,944)	3,980,179
<u>Ending Net Assets</u>	<u>3,388,485</u>	<u>3,741,738</u>	<u>(2,650,122)</u>	<u>4,480,101</u>

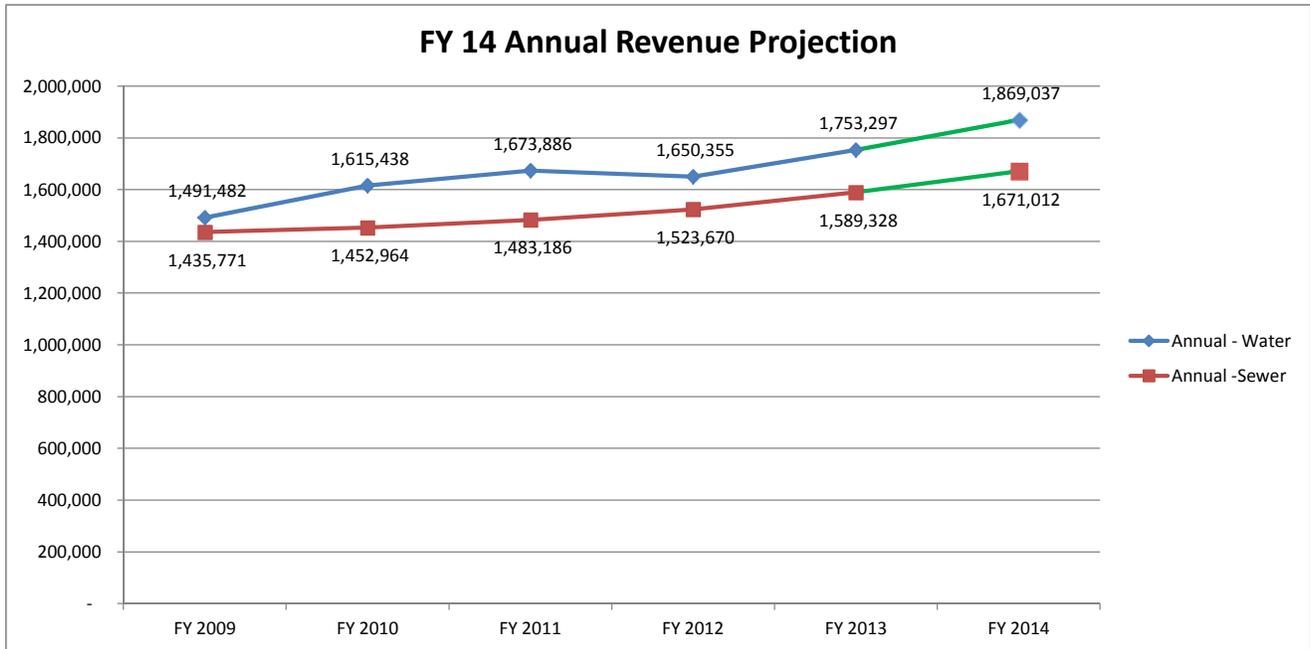
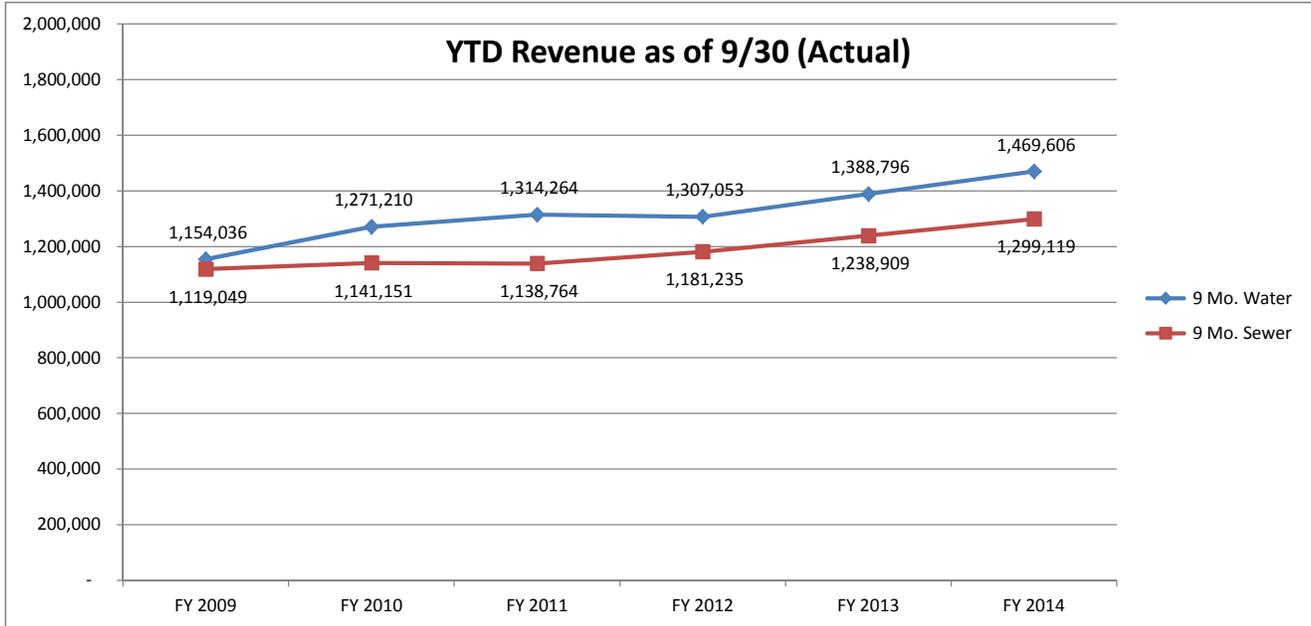
**City of Homer
2015 Operating Budget**



City of Homer
2015 Operating Budget



**City of Homer
2015 Operating Budget**



City of Homer
2015 Operating Budget

Fund 200 Water & Sewer Fund Combined Statement			Adopted	Amended	Adopted	Increase/Decrease	
	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
	Actual	Actual	Budget	Budget	Budget	\$	%
Revenues:							
Water Revenue	1,708,006	1,815,738	1,768,622	1,768,622	1,917,037	148,415	8.4%
Sewer Revenue	1,552,816	1,613,890	1,926,141	1,926,141	1,695,512	(230,629)	-12.0%
Total Operating Revenue:	3,260,822	3,429,627	3,694,763	3,694,763	3,612,549	(82,214)	-2.2%
Operating Expenses before Depreciation :							
Personnel	1,801,416	1,859,440	1,882,499	1,882,499	1,720,599	(161,900)	-8.6%
Operations & Maintenance	1,045,590	1,040,646	985,392	985,392	1,088,351	102,959	10.4%
Debt Service	1,794	1,659	0	0	0	0	0.0%
Other Charges (Administrative Costs)	536,518	560,305	673,055	673,055	488,401	(184,654)	-27.4%
Total Operating Expenses	3,385,318	3,462,051	3,540,946	3,540,946	3,297,351	(243,595)	-6.9%
Operating Income (Loss) before Depreciation:	(124,497)	(32,424)	153,817	153,817	315,198	161,381	104.9%
<i>Depreciation Expense</i>							
Income (Loss) From Operations	(124,497)	(32,424)	153,817	153,817	315,198	161,381	104.9%
Total Non - Operating Revenue	139,257	168,037	293,309	293,309	332,468	39,159	13.4%
Earnings before contributions & transfers	14,761	135,613	447,126	447,126	647,666	200,540	44.9%
Capital Contributions (4999)							
Reserves	200,000	200,000	200,000	200,000	200,000	0	0.0%
Repayment of Energy Fund	33,484	33,484	33,482	33,482	33,484	2	0.0%
Leave Cash Out Bank	35,904	47,398	29,149	29,149	23,015	(6,134)	-21.0%
Change in Net Assets	(254,628)	(145,270)	184,495	184,495	391,167	206,671	112.0%
Beginning Net Assets	3,212,721	2,958,093	2,812,823	2,812,823	2,997,319	184,495	6.6%
Fixed asset adj for contributed Assets							
Adjust to Special Revenue Fund							
Ending Net Assets	2,958,093	2,812,823	2,997,319	2,997,319	3,388,485	391,167	13.1%

City of Homer
2015 Operating Budget

Fund 200 (Water & Sewer) Revenues				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Revenue Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Water Revenue								
Operating Revenue:								
4616	Metered Sales Residential	666,744	701,457	754,762	754,762	859,757	104,995	13.9%
4617	Metered Sales Commercial	983,611	1,051,840	956,860	956,860	1,009,280	52,420	5.5%
4618	Metered Sales Industrial	20,995	24,577	24,000	24,000	15,000	(9,000)	-37.5%
4661	Connection Fees	17,006	19,406	15,000	15,000	15,000	0	0.0%
4662	Services & Meters	19,649	18,458	18,000	18,000	18,000	0	0.0%
Total Operating Revenue		1,708,006	1,815,738	1,768,622	1,768,622	1,917,037	148,415	8.4%
Non- Operating Revenue								
4801	Interest on Investments	-	3,900	-	-	-	0	0.0%
4802	Penalty & Interest (Utilities)	9,253	7,494	-	-	7,435	7,435	0.0%
4527	PERS Revenue	65,002	81,122	60,471	60,471	81,122	20,651	34.1%
4902	Other Revenue	-	5,711	180,499	180,499	174,101	(6,398)	-3.5%
Total Non-Operating Revenue		74,255	98,226	240,970	240,970	262,657	21,687	9.0%
Total Water Revenue		1,782,261	1,913,964	2,009,592	2,009,592	2,179,694	170,102	8.5%
Sewer Revenue								
Operating Revenue								
4616	Metered Sales	870,992	909,347	877,320	877,320	1,203,129	325,809	37.1%
4617	Meter Sales Commercial	652,678	679,981	1,005,940	1,005,940	467,883	(538,057)	-53.5%
4618	Meter sales Industrial	13,139	13,020	-	-	13,000	13,000	0.0%
4619	Inspection Fees	-	-	-	-	-	0	0.0%
4662	Services & Meters	13,470	9,015	42,881	42,881	9,000	(33,881)	-79.0%
4701	RV Dump Station	2,536	2,527	-	-	2,500	2,500	0.0%
4902	Other	-	-	-	-	-	0	0.0%
Total Operating Revenue		1,552,816	1,613,890	1,926,141	1,926,141	1,695,512	(230,629)	-12.0%
4527	PERS Revenue	65,002	69,810	52,339	52,339	69,810	17,471	33.4%
Total Sewer Revenue		1,617,818	1,683,700	1,978,480	1,978,480	1,765,322	(213,158)	-10.8%
Total Operating Revenue		3,260,822	3,429,627	3,694,763	3,694,763	3,612,549	(82,214)	-2.2%
Total Non-Operating Revenue		139,257	168,037	293,309	293,309	332,468	39,159	13.4%
Total Water & Sewer Revenues		3,400,079	3,597,664	3,988,072	3,988,072	3,945,017	(43,055)	-1.1%

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Water - Combined Expenditure				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	526,291	525,025	550,911	550,911	511,401	(39,510)	-7.2%
5102	Fringe Benefits	401,152	350,321	357,196	357,196	289,661	(67,535)	-18.9%
5112	PERS RELIEF	0	81,122	60,470	60,470	81,122	20,652	34.2%
5103	Part Time Empl	8,359	3,201	5,155	5,155	9,681	4,526	87.8%
5104	Fringe Ben P/T	1,506	993	699	699	4,417	3,718	531.9%
5105	Overtime	40,506	44,207	40,900	40,900	46,444	5,544	13.6%
5107	Part Time Overtime	23	254	0	0	102	102	0.0%
Total Salaries and Benefits		977,836	1,005,123	1,015,331	1,015,331	942,827	(72,504)	-7.1%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,241	2,067	1,800	1,800	1,900	100	5.6%
5202	Opr Supplies	65,867	52,269	64,000	64,000	120,000	56,000	87.5%
5203	Fuel/Lube	45,213	38,367	51,100	51,100	46,100	(5,000)	-9.8%
5204	Chemicals	97,869	98,659	109,000	109,000	110,000	1,000	0.9%
5207	Vehicle/Boat Maintenance	654	104	500	500	500	0	0.0%
5208	Equipment Maintenance	28,385	30,608	36,050	36,050	35,800	(250)	-0.7%
5209	Bldg/Grds Maint	5,432	2,871	10,200	10,200	10,200	0	0.0%
5210	Prof & Spec Svc	24,318	37,215	54,000	54,000	49,900	(4,100)	-7.6%
5211	Audit Services	8,827	8,236	8,709	8,709	9,144	435	5.0%
5213	Survey/Appraisal	850	850	1,000	1,000	1,000	0	0.0%
5214	Rents And Leases	0	0	0	0	0	0	0.0%
5215	Communications	3,820	6,228	4,300	4,300	4,500	200	4.7%
5216	Postage/Freight	2,698	181	1,000	1,000	1,000	0	0.0%
5217	Electricity	140,240	156,033	147,500	147,500	147,500	0	0.0%
5220	Refuse/Disposal	0	0	0	0	0	0	0.0%
5221	Property Ins	13,134	14,227	15,127	15,127	16,719	1,592	10.5%
5222	Auto Insurance	11,033	11,500	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	12,889	10,947	10,404	10,404	8,438	(1,966)	-18.9%
5226	Testing/Analys	16,495	10,972	16,000	16,000	14,000	(2,000)	-12.5%
5227	Advertising	129	0	250	250	250	0	0.0%
5231	Tools/Equip	4,406	10,922	8,500	8,500	10,300	1,800	21.2%
5233	Computer/Related Items	0	0	750	750	750	0	0.0%
5234	Record/Permits	250	170	300	300	250	(50)	-16.7%
5235	Membership/Dues	543	379	800	800	750	(50)	-6.3%
5236	Transportation	1,273	1,685	1,200	1,200	1,200	0	0.0%
5237	Subsistence	0	734	350	350	350	0	0.0%
5252	Credit Card Service Fees	12,183	18,661	15,000	15,000	15,000	0	0.0%
5261	Construction	0	0	0	0	0	0	0.0%
5602	Safety Equip	1,949	1,202	1,700	1,700	1,700	0	0.0%
5603	Employee Train	4,720	8,195	4,700	4,700	5,200	500	10.6%
5606	Bad Debt Exp	87,823	12,457	0	0	12,000	12,000	0.0%
Total Maint. and Operations		592,243	535,739	575,712	575,712	637,555	61,843	10.7%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	112,864	112,864	112,864	112,864	112,867	3	0.0%
5106	Leave Cash Out	15,755	21,824	14,622	14,622	11,921	(2,701)	-18.5%
Total C/O, Transfers & Reserves		128,619	134,688	127,486	127,486	124,788	(2,698)	-2.1%
<u>Debt Payment</u>								
5607	Debt Payment	0	0	0	0	0	0	0.0%
5608	Interest Expense	1,794	1,659	0	0	0	0	0.0%
Total Debt Payment		1,794	1,659	0	0	0	0	0.0%
5241	G/F Admin Fees	226,432	241,203	330,646	330,646	274,210	(56,436)	-17.1%
Total		1,926,924	1,918,412	2,049,175	2,049,175	1,979,379	(69,796)	-3.4%

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0400 WATER SYSTEMS ADMINISTRATION				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	127,632	135,457	103,129	103,129	46,976	(56,153)	-54.4%
5102	Fringe Benefits	138,524	72,786	63,847	63,847	25,214	(38,633)	-60.5%
5112	PERS RELIEF	-	20,155	15,024	15,024	20,155	5,131	34.2%
5103	Part Time Empl	2,213	-	-	-	4,384	4,384	0.0%
5104	Fringe Ben P/T	790	619	-	-	3,657	3,657	0.0%
5105	Overtime	321	860	1,000	1,000	1,355	355	35.5%
5107	Part Time Overtime	2	-	-	-	0	0	0.0%
	Total Salaries and Benefits	269,482	229,878	183,000	183,000	101,742	(81,258)	-44.4%
Maintenance and Operations								
5201	Office Supplies	1,241	2,067	1,800	1,800	1,900	100	5.6%
5202	Opr Supplies	431	867	600	600	750	150	25.0%
5203	Fuel/Lube	182	-	-	-	0	0	0.0%
5208	Equipment Maintenance	-	-	500	500	250	(250)	-50.0%
5210	Prof & Spec Svc	5,736	6,180	12,000	12,000	12,000	0	0.0%
5211	Audit Services	8,827	8,236	8,709	8,709	9,144	435	5.0%
5215	Communications	3,820	6,228	4,300	4,300	4,500	200	4.7%
5216	Postage/Freight	2,698	181	1,000	1,000	1,000	0	0.0%
5221	Property Ins	13,134	14,227	15,127	15,127	16,719	1,592	10.5%
5222	Auto Insurance	11,033	11,500	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	12,889	10,947	10,404	10,404	8,438	(1,966)	-18.9%
5227	Advertising	129	-	250	250	250	0	0.0%
5231	Tools/Equip	677	666	1,000	1,000	2,800	1,800	180.0%
5233	Computer/Related Items	-	-	750	750	750	0	0.0%
5234	Record/Permits	250	170	300	300	250	(50)	-16.7%
5235	Membership/Dues	543	379	800	800	750	(50)	-6.3%
5236	Transportation	1,273	1,685	1,200	1,200	1,200	0	0.0%
5237	Subsistence	-	734	350	350	350	0	0.0%
5252	Credit Card Service Fees	12,183	18,661	15,000	15,000	15,000	0	0.0%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5261	Construction	-	-	-	-	0	0	0.0%
5602	Safety Equip	894	445	900	900	900	0	0.0%
5603	Employee Train	4,720	8,195	1,000	1,000	1,500	500	50.0%
5606	Bad Debt Exp	87,823	12,457	-	-	12,000	12,000	0.0%
	Total Maint. and Operations	168,483	103,824	87,462	87,462	103,555	16,093	18.4%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	112,864	112,864	112,864	112,864	112,867	3	0.0%
	Transfer to Reserves					-	100,000	100,000
	Transfer to Reserves for Energy Project Repay					-	12,398	12,398
	Transfer to Revolving Energy Fund					-	469	469
	Transfer to Bond Fund					-	0	0
5106	Leave Cash Out	15,755	21,824	14,622	14,622	11,921	(2,701)	-18.5%
	Total C/O, Transfers & Reserves	128,619	134,688	127,486	127,486	124,788	(2,698)	-2.1%
Debt Payment								
5607	Debt Payment	-	-	-	-	0	0	0.0%
5608	Interest Expense	1,794	1,659	-	-	0	0	0.0%
	Total Debt Payment	1,794	1,659	0	0	0	0	0.0%
5241	G/F Admin Fees	226,432	241,203	330,646	330,646	274,210	(56,436)	-17.1%
	Total	794,810	711,252	728,594	728,594	604,294	(124,300)	-17.1%

Due to the reorganization effort, which was started last fiscal year, to Public Works department and the Water & Sewer Fund, the labor costs have been shifted drastically among the cost centers. The goal is to make the budget to accurately reflect the true labor distribution.
0.8 FTE is removed from Water Admin.
5231 - new network server for PW (1/3 PW, 1/3 water, 1/3 sewer)

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0401 TREATMENT PLANT				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	100,790	101,075	127,452	127,452	128,012	560	0.4%
5102	Fringe Benefits	70,757	76,212	79,663	79,663	71,130	(8,533)	-10.7%
5112	PERS RELIEF	-	15,500	11,554	11,554	15,500	3,946	34.1%
5103	P/T Employees	-	2,801	4,511	4,511	4,634	123	2.7%
5104	Fringe Benefits P/T	-	307	612	612	665	53	8.6%
5105	Overtime	27,715	23,544	25,000	25,000	25,121	121	0.5%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>199,262</u>	<u>219,439</u>	<u>248,792</u>	<u>248,792</u>	<u>245,061</u>	<u>(3,731)</u>	<u>-1.5%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	11,240	9,061	5,400	5,400	6,000	600	11.1%
5203	Fuel/Lube	44,329	38,367	50,000	50,000	45,000	(5,000)	-10.0%
5204	Chemicals	97,869	98,659	109,000	109,000	110,000	1,000	0.9%
5207	Vehicle/Boat Maintenance	654	104	500	500	500	0	0.0%
5208	Equipment Maint	18,062	11,694	20,000	20,000	20,000	0	0.0%
5209	Bldg/Grds Maint	2,041	2,023	3,000	3,000	3,000	0	0.0%
5210	Prof & Spec Svc	4,404	7,268	18,000	18,000	18,000	0	0.0%
5217	Electricity	45,026	60,769	52,500	52,500	52,500	0	0.0%
5226	Testing/Analys	-	-	-	-	0	0	0.0%
5602	Safety Equip	211	-	-	-	0	0	0.0%
5603	Employee Train	-	-	2,500	2,500	2,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>223,835</u>	<u>227,946</u>	<u>260,900</u>	<u>260,900</u>	<u>257,500</u>	<u>(3,400)</u>	<u>-1.3%</u>
<u>Total</u>		<u>423,097</u>	<u>447,385</u>	<u>509,692</u>	<u>509,692</u>	<u>502,561</u>	<u>(7,131)</u>	<u>-1.4%</u>

5203- slight reduction due to natraul gas conversion.
5210- \$13,658 for GE Insights Remote monitoring and diagnostics. \$2,470, GE 24/7 Support

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0402 WATER SYSTEM TESTING				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	21,887	17,882	18,768	18,768	19,197	429	2.3%
5102	Fringe Benefits	12,079	11,413	11,812	11,812	10,396	(1,416)	-12.0%
5112	PERS RELIEF	-	2,665	1,986	1,986	2,665	679	34.2%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	284	163	500	500	500	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>34,250</u>	<u>32,122</u>	<u>33,066</u>	<u>33,066</u>	<u>32,758</u>	<u>(308)</u>	<u>-0.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0		
5202	Opr Supplies	2,612	1,418	4,200	4,200	4,200	0	0.0%
5208	Equipment Maint	4,212	-	3,750	3,750	3,750	0	0.0%
5210	Prof & Spec Svc	948	108	2,000	2,000	2,000	0	0.0%
5220	Refuse/Disposal	-	-	-	-	-	0	0.0%
5226	Testing/Analys	16,495	10,972	16,000	16,000	14,000	(2,000)	-12.5%
<u>Total Maint. and Operations</u>		<u>24,267</u>	<u>12,497</u>	<u>25,950</u>	<u>25,950</u>	<u>23,950</u>	<u>(2,000)</u>	<u>-7.7%</u>
<u>Total</u>		<u>58,518</u>	<u>44,619</u>	<u>59,016</u>	<u>59,016</u>	<u>56,708</u>	<u>(2,308)</u>	<u>-3.9%</u>

5226- Slight reduction due to reduced monitoring for Lead/Copper compliance.

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0403 PUMP STATIONS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	16,409	19,707	21,503	21,503	29,039	7,536	35.0%
5102	Fringe Benefits	11,914	13,941	14,732	14,732	17,003	2,271	15.4%
5112	PERS RELIEF	-	3,080	2,296	2,296	3,080	784	34.1%
5103	P/T Employees	-	400	644	644	662	18	2.8%
5104	Fringe Benefits P/T	-	44	87	87	95	8	9.1%
5105	Overtime	231	293	400	400	400	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>28,554</u>	<u>37,465</u>	<u>39,662</u>	<u>39,662</u>	<u>50,279</u>	<u>10,617</u>	<u>26.8%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0	0	0.0%
5202	Opr Supplies	881	100	1,500	1,500	1,500	0	0.0%
5203	Fuel/Lube	702	-	1,100	1,100	1,100	0	0.0%
5208	Equipment Maint	5,123	15,067	6,000	6,000	6,000	0	0.0%
5209	Bldg/Grds Maint	2,039	-	4,500	4,500	4,500	0	0.0%
5217	Electricity	50,172	54,807	48,000	48,000	48,000	0	0.0%
5231	Tools/Equip	1,000	488	500	500	500	0	0.0%
<u>Total Maint. and Operations</u>		<u>59,917</u>	<u>70,463</u>	<u>61,600</u>	<u>61,600</u>	<u>61,600</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>88,471</u>	<u>107,927</u>	<u>101,262</u>	<u>101,262</u>	<u>111,879</u>	<u>10,617</u>	<u>10.5%</u>

5102/5102	Organizational changes - re-distribution of work effort
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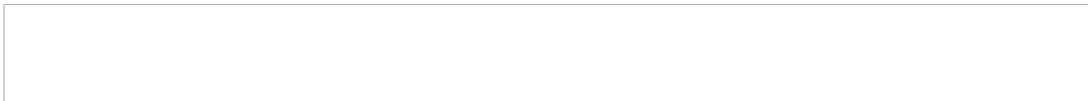
City of Homer
2015 Operating Budget

0404 Distribution System				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	125,811	120,414	94,732	94,732	108,157	13,425	14.2%
5102	Fringe Benefits	84,513	88,079	62,623	62,623	61,409	(1,214)	-1.9%
5112	PERS RELIEF	-	19,409	14,468	14,468	19,409	4,941	34.1%
5103	P/T Employees	3,688	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	439	23	-	-	0	0	0.0%
5105	Overtime	10,003	17,571	10,000	10,000	15,068	5,068	50.7%
5107	P/T Overtime	13	254	-	-	102	102	0.0%
<u>Total Salaries and Benefits</u>		<u>224,466</u>	<u>245,749</u>	<u>181,823</u>	<u>181,823</u>	<u>204,144</u>	<u>22,321</u>	<u>12.3%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	13,730	18,588	11,500	11,500	11,500	0	0.0%
5208	Equipment Maint	781	1,360	4,000	4,000	4,000	0	0.0%
5209	Bldg/Grds Maint	1,338	4	1,500	1,500	1,500	0	0.0%
5210	Prof & Spec Svc	4,001	14,115	7,000	7,000	7,000	0	0.0%
5214	Rents & Leases	-	-	-	-	-	0	0.0%
5217	Electricity	45,043	40,457	47,000	47,000	47,000	0	0.0%
5231	Tools/Equip	2,041	7,594	5,500	5,500	5,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>66,935</u>	<u>82,119</u>	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>291,401</u>	<u>327,868</u>	<u>258,323</u>	<u>258,323</u>	<u>280,644</u>	<u>22,321</u>	<u>8.6%</u>

5102/5102 - Organizational changes - re-distribution of work effort

City of Homer
2015 Operating Budget

0405 WATER RESERVOIR				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	31,863	29,025	30,351	30,351	27,031	(3,320)	-10.9%
5102	Fringe Benefits	18,765	18,943	19,594	19,594	15,006	(4,588)	-23.4%
5112	PERS RELIEF	-	4,358	3,249	3,249	4,358	1,109	34.1%
5103	P/T Employees	615	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	69	-	-	-	0	0	0.0%
5105	Overtime	733	518	500	500	500	0	0.0%
5107	P/T Overtime	2	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>52,048</u>	<u>52,844</u>	<u>53,694</u>	<u>53,694</u>	<u>46,896</u>	<u>(6,798)</u>	<u>-12.7%</u>
<u>Maintenance and Operations</u>								
5201		-	-	-	-	0	0	0.0%
5202	Opr Supplies	712	142	600	600	600	0	0.0%
5208	Equipment Maint	207	2,486	1,800	1,800	1,800	0	0.0%
5209	Bldg/Grds Maint	13	844	1,200	1,200	1,200	0	0.0%
5210	Prof & Spec Svc	9,230	9,544	13,500	13,500	9,400	(4,100)	-30.4%
5213	Survey/Appraisal	850	850	1,000	1,000	1,000		
<u>Total Maint. and Operations</u>		<u>11,011</u>	<u>13,866</u>	<u>18,100</u>	<u>18,100</u>	<u>14,000</u>	<u>(4,100)</u>	<u>-22.7%</u>
<u>Total</u>		<u>63,059</u>	<u>66,710</u>	<u>71,794</u>	<u>71,794</u>	<u>60,896</u>	<u>(10,898)</u>	<u>-15.2%</u>



City of Homer
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0406 WATER METERS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	55,022	54,165	57,410	57,410	55,617	(1,793)	-3.1%
5102	Fringe Benefits	34,091	36,213	38,532	38,532	31,207	(7,325)	-19.0%
5112	PERS RELIEF	-	8,523	6,353	6,353	8,523	2,170	34.2%
5103	P/T Employees	615	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	69	-	-	-	0	0	0.0%
5105	Overtime	53	181	2,000	2,000	2,000	0	0.0%
5107	P/T Overtime	2	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>89,851</u>	<u>99,081</u>	<u>104,295</u>	<u>104,295</u>	<u>97,346</u>	<u>(6,949)</u>	<u>-6.7%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	24,147	14,188	32,200	32,200	87,450	55,250	171.6%
5231	Tools/Equip	688	2,173	1,500	1,500	1,500	0	0.0%
5602	Safety Equip	845	757	800	800	800	0	0.0%
5603	Employee Training	-	-	1,200	1,200	1,200	0	0.0%
<u>Total Maint. and Operations</u>		<u>25,680</u>	<u>17,119</u>	<u>35,700</u>	<u>35,700</u>	<u>90,950</u>	<u>55,250</u>	<u>154.8%</u>
<u>Total</u>		<u>115,531</u>	<u>116,200</u>	<u>139,995</u>	<u>139,995</u>	<u>188,296</u>	<u>48,301</u>	<u>34.5%</u>

5202: Comments: In 2004 the City Of Homer changed over from manual meter readings to radio frequency . The radio units the City first bought had a shelf life of approximately 8 to 10 years before the batteries died . These units are sealed and can not have the batteries changed . The new units have a battery life of 10 to 12 years .
Units have already begun to die and they have been changed out . It took public works 4 years to change out the first meters so all meters are not going to die this coming year . We have approximately four years to change out the first batch of meters .
The cost as of today per unit is \$110.50 , we have approximately 2000 connections cost per year will be \$55,250

City of Homer
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0407 WATER HYDRANTS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	46,877	47,300	97,566	97,566	97,372	(194)	-0.2%
5102	Fringe Benefits	30,509	32,735	66,393	66,393	58,296	(8,097)	-12.2%
5112	PERS RELIEF	-	7,433	5,540	5,540	7,433	1,893	34.2%
5103	P/T Employees	1,229	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	138	-	-	-	0	0	0.0%
5105	Overtime	1,166	1,078	1,500	1,500	1,500	0	0.0%
5107	P/T Overtime	4	-	-	-	0	0	0.0%
Total Salaries and Benefits		79,923	88,545	170,999	170,999	164,601	(6,398)	-3.7%
Maintenance and Operations								
5202	Operating Supplies	12,115	7,905	8,000	8,000	8,000	0	0.0%
5210	Prof & Spec Svc	-	-	1,500	1,500	1,500	0	0.0%
Total Maint. and Operations		12,115	7,905	9,500	9,500	9,500	0	0.0%
Total		92,038	96,450	180,499	180,499	174,101	(6,398)	-3.5%



City of Homer
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Sewer - Combined Expenditure				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	441,465	451,954	476,854	476,854	424,582	(52,272)	-11.0%
5102	Fringe Benefits	348,341	299,604	307,093	307,093	239,135	(67,958)	-22.1%
5112	PERS RELIEF	0	69,810	52,339	52,339	69,810	17,471	33.4%
5103	Part Time Empl	5,901	4,801	7,733	7,733	12,329	4,596	59.4%
5104	Fringe Ben P/T	1,721	1,145	1,049	1,049	4,797	3,748	357.2%
5105	Overtime	26,137	27,003	22,100	22,100	27,120	5,020	22.7%
5107	Part Time Overtime	15	0	0	0	0	0	0.0%
Total Salaries and Benefits		823,580	854,318	867,168	867,168	777,772	(89,396)	-10.3%
Maintenance and Operations								
5201	Office Supplies	14	1,279	1,100	1,100	1,100	0	0.0%
5202	Opr Supplies	29,899	29,346	28,300	28,300	28,800	500	1.8%
5203	Fuel/Lube	45,381	48,255	25,000	25,000	25,000	0	0.0%
5204	Chemicals	42,628	48,182	30,000	30,000	30,000	0	0.0%
5207	Vehicle/Boat Maintenance	0	0	250	250	250	0	0.0%
5208	Equipment Maintenance	29,327	18,766	28,400	28,400	28,400	0	0.0%
5209	Bldg/Grds Maint	745	1,250	2,700	2,700	2,700	0	0.0%
5210	Prof & Spec Svc	51,832	9,376	14,900	14,900	53,900	39,000	261.7%
5211	Audit Services	8,827	8,236	9,500	9,500	9,144	(356)	-3.7%
5214	Rents & Leases	0	0	200	200	200	0	0.0%
5215	Communications	123	1,601	500	500	500	0	0.0%
5216	Postage/Freight	2,578	0	500	500	350	(150)	-30.0%
5217	Electricity	167,834	183,470	182,000	182,000	182,000	0	0.0%
5218	Water	14,763	23,521	16,000	16,000	16,000	0	0.0%
5219	Sewer	695	747	700	700	700	0	0.0%
5221	Property Ins	7,524	8,128	8,636	8,636	8,247	(389)	-4.5%
5222	Auto Insurance	11,033	11,500	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	12,712	10,414	9,372	9,372	7,601	(1,771)	-18.9%
5226	Testing/Analys	4,228	4,885	4,000	4,000	4,500	500	12.5%
5227	Advertising	81	0	250	250	250	0	0.0%
5231	Tools/Equip	1,419	4,379	5,100	5,100	6,800	1,700	33.3%
5232	Damage not covered by ins	0	66,985	0	0	0	0	0.0%
5234	PERMITS	1,680	0	0	0	0	0	0.0%
5235	Membership/Dues	700	140	750	750	700	(50)	-6.7%
5236	Transportation	430	252	400	400	400	0	0.0%
5237	Subsistence	0	51	300	300	350	50	16.7%
5252	Credit Card Service Fees	12,176	18,657	15,000	15,000	15,000	0	0.0%
5259	Amt To Be Reimb	0	0	0	0	0	0	0.0%
5601	Clothng/Uniform	400	156	600	600	350	(250)	-41.7%
5602	Safety Equip	1,850	1,047	2,250	2,250	2,450	200	8.9%
5603	Employee Train	4,810	2,534	9,000	9,000	9,500	500	5.6%
5606	Bad Debt Expense	(341)	1,752	2,500	2,500	2,500	0	0.0%
5622	Reimbursements	0	0	0	0	0	0	0.0%
Total Maint. and Operations		453,347	504,908	409,680	409,680	450,796	41,116	10.0%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	120,618	120,618	120,618	120,618	120,618	(0)	0.0%
5106	Leave Cash Out	20,149	25,574	14,527	14,527	11,094	(3,433)	-23.6%
Total C/O, Transfers & Reserves		140,767	146,192	135,145	135,145	131,711	(3,434)	-2.5%
Debt Payment								
5607	Debt Payment	0	0	0	0	0	0	0.0%
5608	Interest Expense	0	0	0	0	0	0	0.0%
Total Debt Payment		0	0	0	0	0	0	0.0%
5241	G/F Admin Fees	310,086	319,102	342,409	342,409	214,191	(128,218)	-37.4%
Total		1,727,779	1,824,520	1,754,402	1,754,402	1,574,471	(179,931)	-10.3%

**City of Homer
2015 Operating Budget**

0500 SEWER SYSTEMS ADMINISTRATION		Adopted	Amended	Adopted	Increase/Decrease			
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	127,632	131,398	103,129	103,129	46,976	(56,153)	-54.4%
5102	Fringe Benefits	141,979	72,791	63,847	63,847	25,214	(38,633)	-60.5%
5112	PERS RELIEF	-	20,040	15,024	15,024	20,040	5,016	33.4%
5103	P/T Employees	2,213	-	-	-	4,384	4,384	0.0%
5104	Fringe Benefits P/T	790	619	-	-	3,657	3,657	0.0%
5105	Overtime	321	877	900	900	1,080	180	20.0%
5107	P/T Overtime	2	-	-	-	0	0	0.0%
Total Salaries and Benefits		272,938	225,724	182,900	182,900	101,351	(81,549)	-44.6%
Maintenance and Operations								
5201	Office Supplies	14	1,279	1,100	1,100	1,100	0	0.0%
5202	Opr Supplies	642	551	800	800	800	0	0.0%
5208	Equipment Maintenance	-	-	-	-	0	0	0.0%
5210	Prof & Spec Svc	3,463	3,607	4,500	4,500	4,500	0	0.0%
5211	Audit Services	8,827	8,236	9,500	9,500	9,144	(356)	-3.7%
5215	Communications	123	1,601	500	500	500	0	0.0%
5216	Postage/Freight	2,503	-	500	500	350	(150)	-30.0%
5221	Property Ins	7,524	8,128	8,636	8,636	8,247	(389)	-4.5%
5222	Auto Insurance	11,033	11,500	11,472	11,472	13,104	1,632	14.2%
5223	Liability Ins	12,712	10,414	9,372	9,372	7,601	(1,771)	-18.9%
5227	Advertising	81	-	250	250	250	0	0.0%
5231	Tools/Equip	722	1,315	1,000	1,000	2,700	1,700	170.0%
5232	Damage not covered by ins	-	66,985	-	-	0	0	0.0%
5234	PERMITS	1,680	-	-	-	0	0	0.0%
5235	Membership/Dues	700	140	750	750	700	(50)	-6.7%
5236	Transportation	430	252	400	400	400	0	0.0%
5237	Subsistence	-	51	300	300	350	50	16.7%
5252	Credit Card Service Fees	12,176	18,657	15,000	15,000	15,000	0	0.0%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5601	Clothng/Uniform	400	156	600	600	350	(250)	-41.7%
5602	Safety Equip	1,799	841	1,900	1,900	2,100	200	10.5%
5603	Employee Train	4,810	2,534	9,000	9,000	9,500	500	5.6%
5606	Bad Debt Expense	(341)	1,752	2,500	2,500	2,500	0	0.0%
5607	Debt Payment	-	-	-	-	0	0	0.0%
5608	Interest Expense	-	-	-	-	0	0	0.0%
5622	Reimbursements	-	-	-	-	0	0	0.0%
Total Maint. and Operations		69,298	137,996	78,080	78,080	79,196	1,116	1.4%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	120,618	120,618	120,618	120,618	120,618	(0)	0.0%
<i>Transfer to Reserves</i>		-	-	-	-	100,000	100,000	0.0%
<i>Transfer to Reserves for Energy Project Repay</i>		-	-	-	-	787	787	0.0%
<i>Transfer to Revolving Energy Fund</i>		-	-	-	-	19,831	19,831	0.0%
<i>Transfer to Bond Fund</i>		-	-	-	-	0	0	0.0%
5106	Leave Cash Out	20,149	25,574	14,527	14,527	11,094	(3,433)	-23.6%
Total C/O, Transfers & Reserves		140,767	146,192	135,145	135,145	131,711	(3,434)	-2.5%
5607	Debt Payment	-	-	-	-	0	0	0.0%
5608	Interest Expense	-	-	-	-	0	0	0.0%
Total Debt Payment		0	0	0	0	0	0	0.0%
5241	G/F Admin Fees	310,086	319,102	342,409	342,409	214,191	(128,218)	-37.4%
Total		793,088	829,015	738,534	738,534	526,449	(212,085)	-28.7%

Due to the reorganization effort, which was started last fiscal year, to Public Works department and the Water & Sewer Fund, the labor costs have been shifted drastically among the cost centers. The goal is to make the budget to accurately reflect the true labor distribution.
0.8 FTE is removed from Sewer Admin.

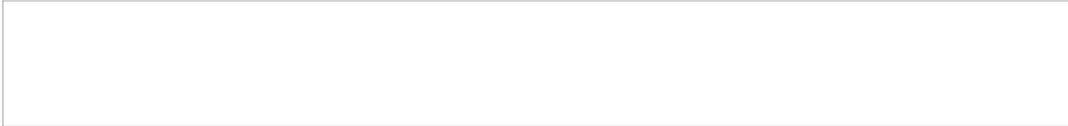
City of Homer
2015 Operating Budget

0501 SEWER PLANT OPERATIONS				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	120,463	131,662	161,764	161,764	140,935	(20,829)	-12.9%
5102	Fringe Benefits	84,172	97,617	103,319	103,319	80,032	(23,287)	-22.5%
5112	PERS RELIEF	-	20,265	15,193	15,193	20,265	5,072	33.4%
5103	P/T Employees	615	4,801	7,733	7,733	7,945	212	2.7%
5104	Fringe Benefits P/T	585	526	1,049	1,049	1,139	90	8.6%
5105	Overtime	17,260	16,376	12,000	12,000	16,225	4,225	35.2%
5107	P/T Overtime	2	-	-	-	0	0	0.0%
	Total Salaries and Benefits	223,097	271,247	301,058	301,058	266,542	(34,516)	-11.5%
Maintenance and Operations								
5202	Opr Supplies	8,401	8,174	8,000	8,000	8,000	0	0.0%
5203	Fuel/Lube	45,381	48,255	25,000	25,000	25,000	0	0.0%
5204	Chemicals	42,628	48,182	30,000	30,000	30,000	0	0.0%
5207	Vehicle/Boat Maintenance	-	-	250	250	250	0	0.0%
5208	Equipment Maint	25,201	18,582	19,500	19,500	19,500	0	0.0%
5209	Bldg/Grds Maint	501	1,250	500	500	500	0	0.0%
5210	Prof & Spec Svc	963	3,530	2,500	2,500	2,500	0	0.0%
5214	Rents & Leases	-	-	200	200	200	0	0.0%
5216	FREIGHT	75	-	-	-	-	0	0.0%
5217	Electricity	154,282	167,270	160,000	160,000	160,000	0	0.0%
5218	Water	14,763	23,521	16,000	16,000	16,000	0	0.0%
5219	Sewer	695	747	700	700	700	0	0.0%
5231	Tools/Equip	-	-	900	900	900	0	0.0%
5602	Safety Equipment	51	207	350	350	350	0	0.0%
5603	Employee Train	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	292,941	319,718	263,900	263,900	263,900	0	0.0%
	Total	516,039	590,965	564,958	564,958	530,442	(34,516)	-6.1%

5102/5102 - Organizational changes - re-distribution of work effort

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0502 SEWER SYSTEM TESTING				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	43,430	37,090	38,852	38,852	39,590	738	1.9%
5102	Fringe Benefits	24,016	23,240	24,074	24,074	21,192	(2,882)	-12.0%
5112	PERS RELIEF	-	5,512	4,133	4,133	5,512	1,379	33.4%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	555	306	200	200	355	155	77.3%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>68,000</u>	<u>66,147</u>	<u>67,259</u>	<u>67,259</u>	<u>66,649</u>	<u>(610)</u>	<u>-0.9%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	6,268	6,844	4,000	4,000	4,500	500	12.5%
5210	Professional & Special Service	657	1,940	400	400	400	0	0.0%
5226	Testing/Analys	4,228	4,885	4,000	4,000	4,500	500	12.5%
<u>Total Maint. and Operations</u>		<u>11,154</u>	<u>13,669</u>	<u>8,400</u>	<u>8,400</u>	<u>9,400</u>	<u>1,000</u>	<u>11.9%</u>
<u>Total</u>		<u>79,154</u>	<u>79,816</u>	<u>75,659</u>	<u>75,659</u>	<u>76,049</u>	<u>390</u>	<u>0.5%</u>



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0503 SEWER LIFT STATIONS				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	77,434	77,607	83,487	83,487	80,947	(2,540)	-3.0%
5102	Fringe Benefits	50,754	54,471	55,958	55,958	45,307	(10,651)	-19.0%
5112	PERS RELIEF	-	12,121	9,087	9,087	12,121	3,034	33.4%
5103	P/T Employees	3,073	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	346	-	-	-	0	0	0.0%
5105	Overtime	5,848	6,523	7,000	7,000	7,000	0	0.0%
5107	P/T Overtime	11	-	-	-	0	0	0.0%
Total Salaries and Benefits		137,466	150,722	155,532	155,532	145,374	(10,158)	-6.5%
Maintenance and Operations								
5202	Opr Supplies	10,485	5,617	10,500	10,500	10,500	0	0.0%
5208	Equipment Maint	4,125	66	7,500	7,500	7,500	0	0.0%
5209	Bldg/Grds Maint	244	-	2,200	2,200	2,200	0	0.0%
5217	Electricity	13,551	16,200	22,000	22,000	22,000	0	0.0%
5231	Tools/Equip	496	93	1,600	1,600	1,600	0	0.0%
Total Maint. and Operations		28,902	21,976	43,800	43,800	43,800	0	0.0%
Total		166,368	172,698	199,332	199,332	189,174	(10,158)	-5.1%

5202- Floating degreaser/deodorizer and safety grating for 3 lift stations

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0504 COLLECTION SYSTEM				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	72,505	74,197	89,622	89,622	116,134	26,512	29.6%
5102	Fringe Benefits	47,420	51,485	59,895	59,895	67,390	7,495	12.5%
5112	PERS RELIEF	-	11,873	8,902	8,902	11,873	2,971	33.4%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	2,153	2,922	2,000	2,000	2,460	460	23.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		<u>122,079</u>	<u>140,478</u>	<u>160,419</u>	<u>160,419</u>	<u>197,857</u>	<u>37,438</u>	<u>23.3%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	4,102	8,160	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	-	118	1,400	1,400	1,400	0	0.0%
5209	Bldg/Grds Maint	-	-	-	-	-	0	0.0%
5210	Prof & Spec Svc	46,749	300	7,500	7,500	46,500	39,000	520.0%
5214	Rents & Leases	-	-	-	-	-	0	0.0%
5231	Tools/Equip	201	2,971	1,600	1,600	1,600	0	0.0%
Total Maint. and Operations		<u>51,052</u>	<u>11,549</u>	<u>15,500</u>	<u>15,500</u>	<u>54,500</u>	<u>39,000</u>	<u>251.6%</u>
Total		<u>173,131</u>	<u>152,027</u>	<u>175,919</u>	<u>175,919</u>	<u>252,357</u>	<u>76,438</u>	<u>43.5%</u>

5210 - Increase for Tri-Annual Kachemak City Pumping Contract \$39,000
5102/5102 - Organizational changes - re-distribution of work effort
0.5 FTE is added to Sewer Collection System.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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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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Port & Harbor All Funds Combined (400, 456, 460, & 415)

FY 2015

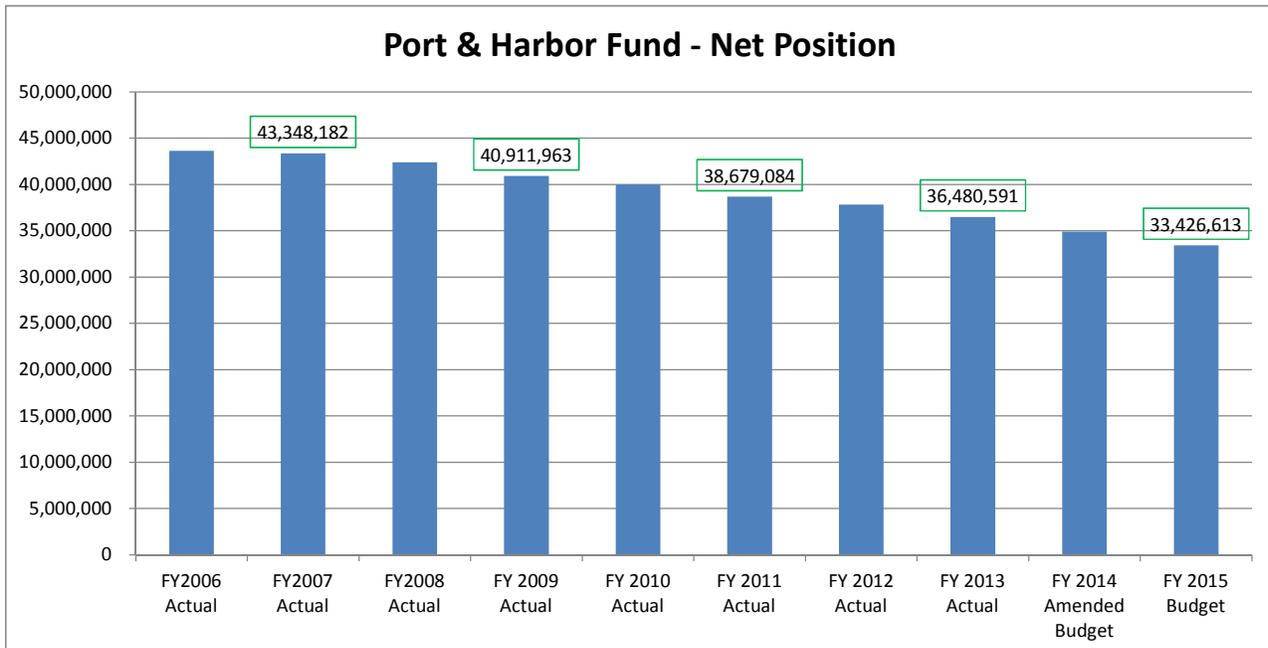
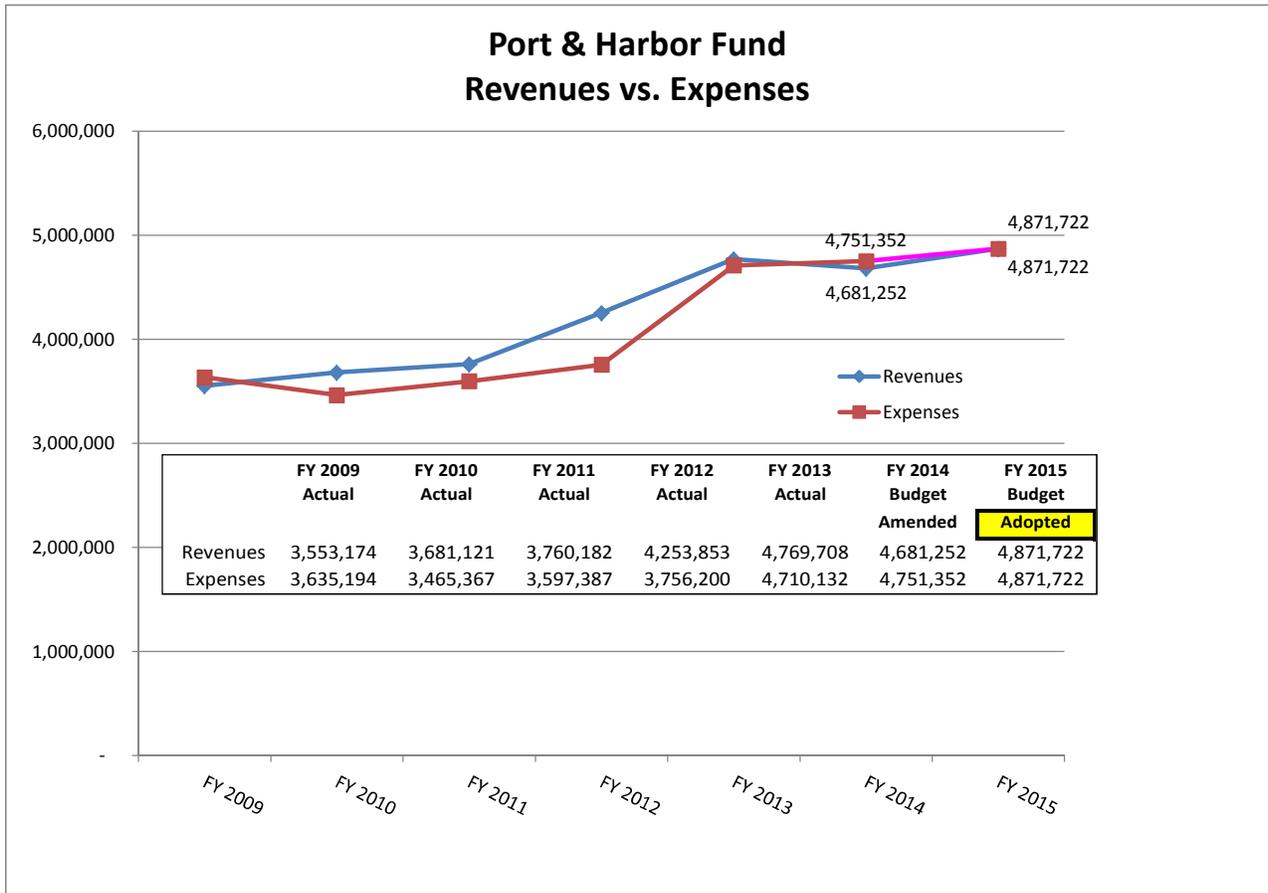
	Port & Harbor Enterprise Fund 400	Port & Harbor Depreciation Reserve 456 -0380	Port & Harbor Bond Reserve 456 -0382	Port & Harbor Fleet Depreciation 460-374	Total Port & Harbor Funds
Revenue					
Total Operating Revenue	4,476,870				4,476,870
Operating Expenses before Depreciation:					
Personnel	1,821,243				1,821,243
Operations & Maintenance	1,340,701	249,000			1,589,701
Debt Service	0		288,650		288,650
Other Charges	605,925				605,925
Total Operating Expenses	3,767,870	249,000	288,650	0	4,305,520
Operating Income before Depreciation:	709,001	(249,000)	(288,650)	0	171,351
Depreciation Expense	1,490,000				1,490,000
Earnings from Operations	(780,999)	(249,000)	(288,650)	0	(1,318,649)
Total Non - Operating Revenue	394,851	669,623	300,000	30,000	1,394,474
Earnings before transfers	(386,148)	420,623	11,350	30,000	75,825
Depreciation Reserves	(699,623)				(699,623)
Repayment of Energy Funds	(17,544)				(17,544)
Bond Reserves	(300,000)				(300,000)
Loan Payment to General Fund	(63,648)				(63,648)
Leave Cash Out Bank	(23,038)				(23,038)
Change in Net Assets	(1,490,000)	420,623	11,350	30,000	(1,028,027)
Beginning Net Assets	34,916,612	1,494,170	267,044	102,195	36,780,021
Ending Net Assets	33,426,613	1,914,793	278,394	132,195	35,751,995

* A total of approximate \$2.1 million encumbered amount is factored into this balance

Projected

** \$18,000 encumbered amount is factored into this balance

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2015 Operating Budget



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FUND 400					
PORT & HARBOR FUND COMBINED STATEMENT					
FUND BUDGET:					
	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2015 Budget Adopted
Port & Harbor Revenue					
<u>Total Operating Revenue</u>	<u>3,776,848</u>	<u>4,355,456</u>	<u>4,320,860</u>	<u>4,320,860</u>	<u>4,476,870</u>
Operating Expenses					
Personnel	1,730,819	1,886,160	1,801,675	1,801,675	1,821,243
Operations & Maintenance	1,109,463	1,200,603	1,216,331	1,286,431	1,340,701
Debt Service	0	0	0	0	0
Other Charges (Administrative Fees)	393,483	532,436	601,112	601,112	605,925
<u>Total Operating Expenses</u>	<u>3,233,765</u>	<u>3,619,198</u>	<u>3,619,118</u>	<u>3,689,218</u>	<u>3,767,870</u>
Operating Income (Loss) before Depreciation:	543,083	736,258	701,742	631,642	709,001
Depreciation Expense	1,369,668	1,386,053	1,493,879	1,493,879	1,490,000
Profit (Loss) from Operations:	(826,584)	(649,795)	(792,137)	(862,237)	(780,999)
Total Non-Operating Revenue	477,004	414,252	360,392	360,392	394,851
Profit (Loss) from Operations Before Transfers:	(349,580)	(235,544)	(431,745)	(501,845)	(386,148)
Transfers to...					
Capital Contributions	0	0	0	0	0
Depreciation Reserves	484,252	703,555	711,685	711,685	699,623
Repayment of Energy Funds	0	17,544	17,544	17,544	17,544
Bond Reserves	0	327,672	300,000	300,000	300,000
Loan Payment to General Fund					63,648
Leave Cash Out Bank	38,183	42,163	32,905	32,905	23,038
Change in Net Assets	(872,016)	(1,326,477)	(1,493,879)	(1,563,979)	(1,490,000)
Beginning Net Assets	<u>38,679,084</u>	<u>37,807,068</u>	<u>36,480,591</u>	<u>36,480,591</u>	<u>34,916,612</u>
** Fixed asset adj for contributed Assets					
Ending Net Assets	<u>37,807,068</u>	<u>36,480,591</u>	<u>34,986,712</u>	<u>34,916,612</u>	<u>33,426,613</u>

**City of Homer
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400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Adopted	Increase/Decrease	
Dept. Num.	Revenue Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
0600	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.0%
0600	Rents & Leases	292,383	309,386	360,000	360,000	360,000	0	0.0%
	Operating Revenue - Admin	310,383	327,386	378,000	378,000	378,000	0	0.0%
0600	PERS Revenue	118,644	134,811	100,772	100,772	134,811	34,039	33.8%
0600	Port Storage Fe	71,952	72,721	78,000	78,000	78,000	0	0.0%
0600	Port Impound Fe		0	1,000	1,000	-	(1,000)	-100.0%
0600	Business Licens	25	40	40	40	40	0	0.0%
0600	Interest On Investments	5,053	9,799	6,800	6,800	6,800	0	0.0%
0600	Surplus Prop	119,654	69,440	10,000	10,000	13,000	3,000	30.0%
0600	Other Revenue	918	18,624	780	780	1,200	420	53.8%
	Non-Operating Revenue - Admin	316,246	305,436	197,392	197,392	233,851	36,459	18.5%
0601	Waste Oil Disp	4,104	2,063	5,000	5,000	5,000	0	0.0%
0601	Oil Spill Rec	184	0	1,000	1,000	1,000	0	0.0%
0601	Parking Revenue	26,687	24,859	28,000	28,000	30,000	2,000	7.1%
0601	Electrical Supplies	2,691	1,990	2,500	2,500	5,000	2,500	100.0%
0601	Berth Trans Mo	390,174	460,845	420,000	420,000	432,600	12,600	3.0%
0601	Berth Reserved	939,411	982,885	1,050,000	1,050,000	1,081,500	31,500	3.0%
0601	Berth Trans A	110,201	144,228	118,000	118,000	121,540	3,540	3.0%
0601	Berth Trans S/A	43,897	56,976	60,000	60,000	61,800	1,800	3.0%
0601	Berth Trans Dly	82,883	102,290	93,000	93,000	95,790	2,790	3.0%
0601	Metered Enegery	83,982	77,269	83,000	83,000	107,900	24,900	30.0%
0601	Pumping	953	1,183	1,000	1,000	1,000	0	0.0%
0601	Wooden Grid	7,808	7,650	7,000	7,000	7,000	0	0.0%
0601	Commerical Ramp	56,834	63,606	60,000	60,000	60,000	0	0.0%
0601	Berth Wait List	7,068	6,360	7,500	7,500	7,500	0	0.0%
0601	Steel Grid Fees	8,545	12,925	13,000	13,000	13,000	0	0.0%
0601	L&L Ramp	105,274	102,970	108,000	108,000	108,000	0	0.0%
0601	Trans Enrg 110v	42,199	39,031	43,000	43,000	55,900	12,900	30.0%
0601	Trans Engy 220v	26,707	28,293	27,000	27,000	35,100	8,100	30.0%
0601	Trans Engy 208v	90,095	91,379	90,000	90,000	117,000	27,000	30.0%
0601	Comm Ramp Wharf	103,005	43,174	50,000	50,000	50,000	0	0.0%
0601	Port Security Revenues	18,360	1,800	15,600	15,600	20,500	4,900	31.4%
	Operating Revenue - Harbor	2,151,063	2,251,776	2,282,600	2,282,600	2,417,130	134,530	5.9%
0601	Penalty/Int	16,181	5,341	13,000	13,000	13,000	0	0.0%
0601	Other Revenue	70,392	61,975	50,000	50,000	58,000	8,000	16.0%
	Non-Operating Revenue - Harbor	86,573	67,316	63,000	63,000	71,000	8,000	12.7%
0602	USCG Leases	24,692	25,061	24,692	24,692	24,692	0	0.0%
0602	Seafood Wharfage-PD	587	0	1,000	1,000	1,000	0	0.0%
0602	PD Fuel Wharfge	158,766	271,228	255,000	255,000	265,000	10,000	3.9%
0602	Pioneer Dock - Wharfage	123	0	1,000	1,000	1,000	0	0.0%
0602	PD Water Sales	19,211	19,356	12,000	12,000	14,000	2,000	16.7%
0602	PD Docking	64,342	107,997	110,000	110,000	100,000	(10,000)	-9.1%
	Operating Revenue - Pioneer Dock	267,721	423,643	403,692	403,692	405,692	2,000	0.5%
0603	Ice Sales	313,194	357,921	392,000	392,000	392,000	0	0.0%
0603	Cold Storage	20,261	21,331	32,000	32,000	35,000	3,000	9.4%
0603	Crane Rental	216,301	249,627	230,000	230,000	230,000	0	0.0%
0603	Card Access Fees	10,400	10,816	8,240	8,240	8,240	0	0.0%
0603	Seafood Wharfge	37,659	42,762	43,175	43,175	43,392	217	0.5%
0603	Other Wharf Fd	2,403	2,889	1,236	1,236	1,500	264	21.4%
	Operating Revenue - Fish Dock	600,218	685,345	706,651	706,651	710,132	3,481	0.5%
0603	Fish Tax	74,185	41,501	100,000	100,000	90,000	(10,000)	-10.0%

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400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Adopted	Increase/Decrease	
Dept. Num.	Revenue Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
	Deep Water Dock						0	
0604	Stevedoring	21,333	70,497	50,117	50,117	50,116	(1)	0.0%
0604	Seafood Wharfge	1,948	4,906	3,000	3,000	4,000	1,000	33.3%
0604	Dwd Wharfage	15,829	74,892	60,000	60,000	60,000	0	0.0%
0604	Dwd Docking	349,639	405,915	350,000	350,000	350,000	0	0.0%
0604	Dwd Water Sales	43,400	100,862	70,000	70,000	85,000	15,000	21.4%
	Operating Revenue - DWD	432,148	657,071	533,117	533,117	549,116	15,999	3.0%
0605	Outfall Line	4,800	1,420	4,800	4,800	4,800	0	0.0%
0606	Fish Grinder	10,515	8,815	12,000	12,000	12,000	0	0.0%
	Total Revenue	4,253,853	4,769,708	4,681,252	4,681,252	4,871,722	190,470	4.1%

**City of Homer
2015 Operating Budget**

400 PORT & HARBOR - Combined Expenditure				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	871,664	922,229	913,393	913,393	940,519	27,126	3.0%
5102	Fringe Benefits	680,786	665,114	618,613	618,613	558,405	(60,208)	-9.7%
5112	PERS RELIEF	0	134,811	100,772	100,772	134,811	34,039	33.8%
5103	Part Time Empl	122,718	106,648	118,208	118,208	130,588	12,380	10.5%
5104	Fringe Ben P/T	28,053	20,950	16,944	16,944	20,226	3,282	19.4%
5105	Overtime	25,335	33,189	28,645	28,645	30,734	2,089	7.3%
5107	Part Time Overtime	2,263	3,218	5,100	5,100	5,959	859	16.9%
	Total Salaries and Benefits	1,730,819	1,886,160	1,801,675	1,801,675	1,821,243	19,568	1.1%
Maintenance and Operations								
5109	Rip Payment To Pers							
5201	Office Supplies	2,370	3,263	4,500	4,500	4,500	0	0.0%
5202	Opr Supplies	15,837	18,946	28,500	39,000	30,000	(9,000)	-23.1%
5203	Fuel/Lube	42,147	35,963	40,300	40,300	29,400	(10,900)	-27.0%
5204	Chemicals	2,383	3,617	6,000	6,000	6,000	0	0.0%
5207	Vehicle/Boat Maintenance	12,560	5,518	14,000	18,000	15,000	(3,000)	-16.7%
5208	Equipment Maint	60,759	60,950	70,000	70,000	70,000	0	0.0%
5209	Bldg/Grds Maint	51,171	45,206	59,500	59,500	71,000	11,500	19.3%
5210	Prof & Spec Svc	11,778	21,949	22,000	22,000	25,000	3,000	13.6%
5211	Audit Services	17,322	16,473	17,417	17,417	18,000	583	3.3%
5213	Survey/Appraisal	1,665	8,224	7,000	7,000	4,000	(3,000)	-42.9%
5214	Rents & Leases	4,485	5,410	6,000	6,000	6,000	0	0.0%
5215	Communications	5,730	12,328	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	5,150	3,571	4,500	4,500	4,500	0	0.0%
5217	Electricity	417,007	443,894	437,000	437,000	510,000	73,000	16.7%
5218	Water	65,965	154,716	77,360	119,360	112,800	(6,560)	-5.5%
5219	Sewer	7,343	7,911	8,800	8,800	8,400	(400)	-4.5%
5220	Refuse/Disposal	54,692	71,218	65,000	65,000	60,000	(5,000)	-7.7%
5221	Property Ins	17,482	31,605	33,603	33,603	37,993	4,390	13.1%
5222	Auto Insurance	9,392	9,325	10,267	10,267	8,743	(1,524)	-14.8%
5223	Liability Ins	56,047	56,093	56,484	56,484	53,365	(3,119)	-5.5%
5227	Advertising	7,628	10,497	9,000	9,000	9,000	0	0.0%
5231	Tools/Equip	15,474	10,547	24,500	24,500	23,500	(1,000)	-4.1%
5233	Computer/Related Items	0	0	0	0	0	0	0.0%
5235	Membership/Dues	1,129	1,643	2,500	2,500	2,500	0	0.0%
5236	Transportation	5,792	5,787	10,000	10,000	10,000	0	0.0%
5237	Subsistence	3,541	3,030	5,500	5,500	5,500	0	0.0%
5238	Printing/Binding	7,070	2,756	5,500	5,500	5,500	0	0.0%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5249	Oil Spill Respn	1,725	423	2,000	2,000	1,500	(500)	-25.0%
5252	Credit Card Exp	25,388	40,409	35,000	35,000	43,000	8,000	22.9%
5256	Waste Oil Disposal	22,804	28,807	28,000	28,000	28,000	0	0.0%
5258	Float&ramp Repairs	13,478	13,678	15,000	15,000	18,000	3,000	20.0%
5287	Electrical Supplies	3,266	2,187	3,000	16,600	5,000	(11,600)	-69.9%
5601	Clothing/Uniform	5,056	6,302	7,000	7,000	7,000	0	0.0%
5602	Safety Equip	7,175	14,467	16,500	16,500	15,000	(1,500)	-9.1%
5603	Employee Train	6,571	4,579	13,000	13,000	11,000	(2,000)	-15.4%
5606	Bad Debt Exp	82,559	16,418	22,000	22,000	22,000	0	0.0%
5627	Port Security	19,397	2,771	15,600	15,600	20,500	4,900	31.4%
5637	Diving Services	0	0	5,000	5,000	5,000	0	0.0%
5638	Signage Parking Delineation	0	0	0	0	5,000	5,000	0.0%
	Total Maint. and Operations	1,109,463	1,200,603	1,216,331	1,286,431	1,340,701	54,270	4.2%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	484,252	1,048,771	1,029,229	1,029,229	1,017,166	(12,063)	-1.2%
5106	Leave Cash Out	38,183	42,163	32,905	32,905	23,038	(9,867)	-30.0%
	Total C/O, Transfers & Reserves	522,436	1,090,934	1,062,134	1,062,134	1,040,204	(21,930)	-2.1%
2309	Interfund Loan Payable					57,648	57,648	0.0%
5608	Interest Exp					6,000	6,000	0.0%
	Total Debt Payment	0	0	0	0	63,648	63,648	0.0%
5241	G/F Admin Fees	393,483	532,436	601,112	601,112	605,925	4,813	0.8%
	Total	3,756,200	4,710,132	4,681,252	4,751,352	4,871,722	120,370	2.5%

**City of Homer
2015 Operating Budget**

0600 PORT & HARBOR - ADMINISTRATION				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	205,304	254,406	179,059	179,059	187,789	8,730	4.9%
5102	Fringe Benefits	247,001	145,045	123,443	123,443	108,535	(14,908)	-12.1%
5112	PERS RELIEF	-	134,811	100,772	100,772	134,811	34,039	33.8%
5103	Part Time Empl	17,996	1,016	-	-	0	0	0.0%
5104	Fringe Ben P/T	4,132	203	-	-	0	0	0.0%
5105	Overtime	1,252	2,811	2,000	2,000	2,298	298	14.9%
5107	Part Time Overtime	7	734	-	-	247	247	0.0%
	Total Salaries and Benefits	475,691	539,026	405,274	405,274	433,680	28,406	7.0%
Maintenance and Operations								
5201	Office Supplies	1,169	1,869	2,500	2,500	2,500	0	0.0%
5202	Opr Supplies	1,339	1,964	2,500	2,500	2,500	0	0.0%
5207	Vehicle/Boat Maintenance	26	14	-	-	0	0	0.0%
5208	Equipment Maint	-	-	-	-	0	0	0.0%
5209	Bldg/Grds Maint	11,482	2,777	5,000	5,000	15,000	10,000	200.0%
5210	Prof & Spec Svc	1,577	1,609	2,500	2,500	3,000	500	20.0%
5211	Audit Services	17,322	16,473	17,417	17,417	18,000	583	3.3%
5213	Survey/Appraisal	1,665	7,933	6,000	6,000	4,000	(2,000)	-33.3%
5214	Rents & Leases	4,485	5,410	6,000	6,000	6,000	0	0.0%
5215	Communications	5,730	12,328	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	5,150	3,571	4,500	4,500	4,500	0	0.0%
5221	Property Ins	17,482	31,605	33,603	33,603	37,993	4,390	13.1%
5222	Auto Insurance	9,392	9,325	10,267	10,267	8,743	(1,524)	-14.8%
5223	Liability Ins	56,047	56,093	56,484	56,484	53,365	(3,119)	-5.5%
5227	Advertising	5,636	10,312	8,000	8,000	8,000	0	0.0%
5231	Tools/Equip	4,493	-	7,000	7,000	7,000	0	0.0%
5235	Membership/Dues	1,129	1,643	2,000	2,000	2,000	0	0.0%
5236	Transportation	3,652	2,674	4,000	4,000	4,000	0	0.0%
5237	Subsistence	2,040	2,084	2,500	2,500	2,500	0	0.0%
5238	Printing/Binding	5,481	1,931	4,500	4,500	4,500	0	0.0%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5252	Credit Card Exp	25,388	40,409	35,000	35,000	43,000	8,000	22.9%
5603	Employee Train	796	1,428	3,000	3,000	1,000	(2,000)	-66.7%
5606	Bad Debt Exp	82,559	16,418	22,000	22,000	22,000	0	0.0%
5612	Deferred Loss Expense	-	-	-	-	0	0	0.0%
5613	Bond Issue Fees	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	284,167	247,993	263,771	263,771	278,601	14,830	5.6%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	54,023	575,522	362,543	362,543	356,117	(6,426)	-1.8%
	Transfer to Reserves			45,000	45,000	38,574	(6,426)	-14.3%
	Transfer to Reserves for Energy Project Repay			14,252	14,252	14,252	0	0.0%
	Transfer to Revolving Energy Fund			3,291	3,291	3,291	0	0.0%
	Transfer to Bond Fund			300,000	300,000	300,000	0	0.0%
5106	Leave Cash Out	38,183	42,163	32,905	32,905	23,038	(9,867)	-30.0%
	Total C/O, Transfers & Reserves	92,207	617,685	395,448	395,448	379,155	(16,293)	-4.1%
Debt Payment								
2305	Debt Payment (Acct 400-000-2305)			-	-	0	0	0.0%
2309	Interfund Loan Payable					57,648		
5608	Interest Exp					6,000	6,000	0.0%
	Total Debt Payment	0	0	0	0	63,648	63,648	0.0%
5241	G/F Admin Fees	393,483	532,436	601,112	601,112	605,925	4,813	0.8%
	Total	1,245,548	1,937,139	1,665,605	1,665,605	1,761,010	95,405	5.7%

5209: \$10000 for additional furnishings that we may not have budgeted for in our construction budget for the new HMO; **2309:** Principal Payment to General Fund; **5608:** Interest Payment to Genral Fund

**City of Homer
2015 Operating Budget**

0601 PORT & HARBOR - HARBOR				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	276,066	278,739	321,285	321,285	331,085	9,800	3.1%
5102	Fringe Benefits	176,822	223,180	211,202	211,202	194,422	(16,780)	-7.9%
5112	PERS RELIEF	-	-	-	-	0	-	0.0%
5103	P/T Employees	69,954	55,961	80,390	80,390	64,274	(16,116)	-20.0%
5104	Fringe Benefits P/T	9,075	10,528	10,644	10,644	9,506	(1,138)	-10.7%
5105	Overtime	12,737	17,160	16,500	16,500	16,500	-	0.0%
5107	P/T Overtime	229	74	3,000	3,000	3,000	-	0.0%
	<u>Total Salaries and Benefits</u>	<u>544,884</u>	<u>585,643</u>	<u>643,021</u>	<u>643,021</u>	<u>618,787</u>	<u>(24,234)</u>	<u>-3.8%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	942	1,095	1,500	1,500	1,500	0	0.0%
5202	Opr Supplies	7,545	9,403	12,000	22,500	12,000	(10,500)	-46.7%
5203	Fuel/Lube	12,525	11,008	14,500	14,500	10,000	(4,500)	-31.0%
5204	Chemicals	2,370	2,016	3,000	3,000	3,000	0	0.0%
5207	Veh/Boat Maint	3,033	2,394	4,000	8,000	5,000	(3,000)	-37.5%
5208	Equipment Maint	376	500	2,000	2,000	2,000	0	0.0%
5209	Bldg/Grds Maint	2,446	5,002	6,500	6,500	6,500	0	0.0%
5210	Prof & Spec Svc	3,666	4,286	5,000	5,000	5,000	0	0.0%
5213	Surveyor/Appraisal	-	291	1,000	1,000	0	(1,000)	-100.0%
5217	Electricity	256,110	278,647	270,000	270,000	350,000	80,000	29.6%
5218	Water	39,939	78,208	40,400	40,400	45,000	4,600	11.4%
5219	Sewer	5,752	6,226	6,200	6,200	6,200	0	0.0%
5220	Refuse/Disposal	54,692	71,218	65,000	65,000	60,000	(5,000)	-7.7%
5227	Advertising	1,992	185	1,000	1,000	1,000	0	0.0%
5231	Tools/Equip	3,240	3,805	6,000	6,000	5,000	(1,000)	-16.7%
5236	Transportation	2,140	933	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,501	544	2,000	2,000	2,000	0	0.0%
5238	Printing&binding	1,589	825	1,000	1,000	1,000	0	0.0%
5249	Oil Spill Respn	1,725	423	2,000	2,000	1,500	(500)	-25.0%
5287	Electrical Supplies	3,266	2,187	3,000	16,600	5,000	(11,600)	-69.9%
5601	Clothng/Uniform	2,283	3,272	3,500	3,500	3,500	0	0.0%
5602	Safety Equip	5,760	5,030	6,000	6,000	6,000	0	0.0%
5603	Employee Train	3,400	294	4,000	4,000	4,000	0	0.0%
5627	Port Security	19,397	2,771	15,600	15,600	20,500	4,900	31.4%
5638	Signage Parking Delineation					5,000	5,000	0.0%
	<u>Total Maint. and Operations</u>	<u>435,686</u>	<u>490,564</u>	<u>479,200</u>	<u>507,300</u>	<u>564,700</u>	<u>57,400</u>	<u>11.3%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to	91,341	100,475	110,000	110,000	46,352	(63,648)	-57.9%
	<u>Total C/O, Transfers & Reserves</u>	<u>91,341</u>	<u>100,475</u>	<u>110,000</u>	<u>110,000</u>	<u>46,352</u>	<u>(63,648)</u>	<u>-57.9%</u>
	<u>Total</u>	<u>1,071,911</u>	<u>1,176,682</u>	<u>1,232,221</u>	<u>1,260,321</u>	<u>1,229,839</u>	<u>(30,482)</u>	<u>-2.4%</u>

5638: new line item for signage
5218: new water service in area that didnt have service before.
5627: nine landings scheduled for next season X \$2250 per landing
5217: 30% increase for all the additional electricity meters we are adding to the harbor System 5, J float, HH, and JJ are all new utilities.

**City of Homer
2015 Operating Budget**

0602 PORT & HARBOR - PIONEER DOCK				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	16,131	15,981	21,450	21,450	22,082	632	2.9%
5102	Fringe Benefits	10,564	14,543	13,806	13,806	12,789	(1,017)	-7.4%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	1,690	2,120	2,901	2,901	2,872	(29)	-1.0%
5104	Fringe Benefits P/T	1,774	260	384	384	425	41	10.6%
5105	Overtime	758	1,019	800	800	835	35	4.4%
5107	P/T Overtime	14	4	-	-	0	0	0.0%
	Total Salaries and Benefits	<u>30,931</u>	<u>33,927</u>	<u>39,341</u>	<u>39,341</u>	<u>39,003</u>	<u>(338)</u>	<u>-0.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0		
5202	Opr Supplies	70	143	1,000	1,000	1,500	500	50.0%
5208	Equipment Maintenance	-	370	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	-	15	1,000	1,000	2,000	1,000	100.0%
5210	Prof & Spec Svc	-	-	2,000	2,000	2,000	0	0.0%
5217	Electricity	3,662	3,739	4,000	4,000	4,000	0	0.0%
5218	Water	-	570	3,260	15,260	10,000	(5,260)	-34.5%
5231	Tools/Equip	1,638	-	1,000	1,000	1,000	0	0.0%
5602	Safety Equip	-	5,220	500	500	1,000	500	100.0%
	Total Maint. and Operations	<u>5,370</u>	<u>10,057</u>	<u>13,760</u>	<u>25,760</u>	<u>22,500</u>	<u>(3,260)</u>	<u>-12.7%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	66,285	72,913	106,745	106,745	199,756	93,011	87.1%
	Total C/O, Transfers & Reserves	<u>66,285</u>	<u>72,913</u>	<u>106,745</u>	<u>106,745</u>	<u>199,756</u>	<u>93,011</u>	<u>87.1%</u>
	Total	<u>102,586</u>	<u>116,897</u>	<u>159,846</u>	<u>171,846</u>	<u>261,259</u>	<u>89,413</u>	<u>52.0%</u>



**City of Homer
2015 Operating Budget**

0603 PORT & HARBOR - FISH DOCK				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	194,814	191,487	187,643	187,643	187,181	(462)	-0.2%
5102	Fringe Benefits	126,186	143,506	134,090	134,090	117,313	(16,777)	-12.5%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	30,834	27,454	32,016	32,016	42,025	10,009	31.3%
5104	Fringe Benefits P/T	7,869	7,275	5,532	5,532	7,128	1,596	28.8%
5105	Overtime	7,630	9,064	7,000	7,000	7,701	701	10.0%
5107	Part Time Overtime	2,000	2,244	1,500	1,500	2,113	613	40.8%
	Total Salaries and Benefits	369,333	381,029	367,781	367,781	363,460	(4,321)	-1.2%
<u>Maintenance and Operations</u>								
5201	Office Supplies	259	299	500	500	500	0	0.0%
5202	Opr Supplies	1,677	647	3,000	3,000	3,000	0	0.0%
5203	Fuel/Lube	3,792	3,023	3,800	3,800	3,800	0	0.0%
5204	Chemicals	13	1,601	3,000	3,000	3,000	0	0.0%
5207	Vehicle/Boat Maintenance	-	-	-	-	0	0	0.0%
5208	Equipment Maint	36,698	44,750	45,000	45,000	45,000	0	0.0%
5209	Bldg/Grds Maint	14,496	14,545	15,000	15,000	15,000	0	0.0%
5210	Prof & Spec Svc	2,634	7,855	5,000	5,000	5,000	0	0.0%
5217	Electricity	142,089	147,274	147,000	147,000	140,000	(7,000)	-4.8%
5218	Water	22,055	24,109	29,000	29,000	25,000	(4,000)	-13.8%
5219	Sewer	404	429	1,500	1,500	1,000	(500)	-33.3%
5231	Tools/Equip	466	1,471	3,000	3,000	3,000	0	0.0%
5602	Safety Equip	68	1,023	3,000	3,000	1,000	(2,000)	-66.7%
5603	Employee Training	1,325	829	3,000	3,000	3,000	0	0.0%
	Total Maint. and Operations	225,975	247,853	261,800	261,800	248,300	(13,500)	-5.2%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	198,916	218,807	80,000	80,000	80,000	0	0.0%
	Total C/O, Transfers & Reserves	198,916	218,807	80,000	80,000	80,000	0	0.0%
	Total	794,224	847,689	709,581	709,581	691,760	(17,821)	-2.5%



**City of Homer
2015 Operating Budget**

0604 PORT & HARBOR - DEEP WATER DOCK				Adopted	Amended	Adopted	Increase/Decrease	
A/C	Expenditure Categories	12/31/12	12/31/13	12/31/14	12/31/14	12/31/15	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	19,452	19,245	25,014	25,014	25,817	803	3.2%
5102	Fringe Benefits	18,786	16,268	15,969	15,969	14,831	(1,138)	-7.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	1,690	2,120	2,901	2,901	2,872	(29)	-1.0%
5104	Fringe Benefits P/T	225	260	384	384	425	41	10.6%
5105	Overtime	904	1,180	845	845	1,000	155	18.3%
5107	P/T Overtime	14	4	-	-	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>41,071</u>	<u>39,077</u>	<u>45,113</u>	<u>45,113</u>	<u>44,944</u>	<u>(169)</u>	<u>-0.4%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	-	-	0	0	0.0%
5203	Fuel/Lube					600	600	0.0%
5209	Building & Grounds Maintenance	90	-	1,000	1,000	1,000	0	0.0%
5210	Prof & Spec Svc	366	3,637	2,000	2,000	2,000	0	0.0%
5217	Electricity	7,882	7,269	8,000	8,000	8,000	0	0.0%
5218	Water	1,445	49,718	2,000	32,000	30,000	(2,000)	-6.3%
5231	Tools/Equipment	437	-	1,000	1,000	1,000	0	0.0%
5601	Clothing/Uniforms	-	-	-	-	0	0	0.0%
5602	Safety Equip	-	-	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>10,219</u>	<u>60,624</u>	<u>15,000</u>	<u>45,000</u>	<u>43,600</u>	<u>(1,400)</u>	<u>-3.1%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	64,406	71,111	359,724	359,724	324,724	(35,000)	-9.7%
	<u>Total C/O, Transfers & Reserves</u>	<u>64,406</u>	<u>71,111</u>	<u>359,724</u>	<u>359,724</u>	<u>324,724</u>	<u>(35,000)</u>	<u>-9.7%</u>
	<u>Total</u>	<u>115,696</u>	<u>170,813</u>	<u>419,837</u>	<u>449,837</u>	<u>413,268</u>	<u>(36,569)</u>	<u>-8.1%</u>



**City of Homer
2015 Operating Budget**

0605 PORT & HARBOR - OUTFALL LINE				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees							
5102	Fringe Benefits							
5112	PERS RELIEF							
5103	P/T Employees							
5104	Fringe Benefits P/T							
5105	Overtime							
5107	P/T Overtime							
	<u>Total Salaries and Benefits</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	
<u>Maintenance and Operations</u>								
5208	Equipment Maint	-	-	-	-	0	0	0.0%
5209	Bldg/Grds Maint	1,500	1,636	3,000	3,000	3,000	0	0.0%
5210	Professional & Special Service	1,000	66	3,000	3,000	3,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>2,500</u>	<u>1,701</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	2,652	3,314	2,917	2,917	2,917	0	0.0%
	<u>Total C/O, Transfers & Reserves</u>	<u>2,652</u>	<u>3,314</u>	<u>2,917</u>	<u>2,917</u>	<u>2,917</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>5,152</u>	<u>5,015</u>	<u>8,917</u>	<u>8,917</u>	<u>8,917</u>	<u>0</u>	<u>0.0%</u>



**City of Homer
2015 Operating Budget**

0606 PORT & HARBOR - FISH GRINDER				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	-	-	-	-	0	0	0.0%
5102	Fringe Benefits	-	-	-	-	0	0	0.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	3,202	410	4,000	4,000	4,000	0	0.0%
5208	Equipment Maint	14,873	10,492	14,000	14,000	14,000	0	0.0%
5209	Bldg/Grds Maint	2,344	438	2,500	2,500	2,500	0	0.0%
5218	Water	1,373	886	1,500	1,500	1,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>21,792</u>	<u>12,226</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.0%</u>
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	6,629	6,629	7,300	7,300	7,300	0	0.0%
<u>Total C/O, Transfers & Reserves</u>		<u>6,629</u>	<u>6,629</u>	<u>7,300</u>	<u>7,300</u>	<u>7,300</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>28,421</u>	<u>18,855</u>	<u>29,300</u>	<u>29,300</u>	<u>29,300</u>	<u>0</u>	<u>0.0%</u>



**City of Homer
2015 Operating Budget**

0610 PORT & HARBOR - ADMINISTRATION MAINTENANCE				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	-	-	-	-	0	-	0.0%
5102	Fringe Benefits	-	-	-	-	0	-	0.0%
5112	PERS RELIEF	-	-	-	-	0	-	0.0%
5103	P/T Employees	135	-	-	-	0	-	0.0%
5104	Fringe Benefits P/T	11	-	-	-	0	-	0.0%
5105	Overtime	-	-	-	-	0	-	0.0%
5107	P/T Overtime	-	-	-	-	0	-	0.0%
Total Salaries and Benefits		146	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	-	-	0	-	0.0%
5208	Equipment Maintenance	-	-	-	-	0	-	0.0%
5209	Bldg/Grds Maint	-	-	-	-	0	-	0.0%
5210	Prof & Spec Svc	-	-	-	-	0	-	0.0%
5215	Communications	-	-	-	-	0	-	0.0%
5231	Tools/Equip	-	-	-	-	0	-	0.0%
5233	Computer/Related Items	-	-	-	-	0	-	0.0%
5603	Employee Training	-	-	-	-	0	-	0.0%
Total Maint. and Operations		-	-	-	-	-	-	0.0%
Total		146	-	-	-	-	-	0.0%



**City of Homer
2015 Operating Budget**

0611 PORT & HARBOR - HARBOR MAINTENANCE				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	129,223	131,231	144,626	144,626	150,808	6,182	4.3%
5102	Fringe Benefits	81,206	100,820	97,139	97,139	89,368	(7,771)	-8.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	419	17,978	-	-	14,836	14,836	0.0%
5104	Fringe Benefits P/T	4,966	2,424	-	-	2,194	2,194	0.0%
5105	Overtime	1,645	1,565	1,500	1,500	1,923	423	28.2%
5107	P/T Overtime	-	157	600	600	600	0	0.0%
	Total Salaries and Benefits	217,459	254,175	243,865	243,865	259,728	15,863	6.5%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	1,001	5,241	5,000	5,000	6,000	1,000	20.0%
5203	Fuel/Lube	25,830	21,932	22,000	22,000	15,000	(7,000)	-31.8%
5207	Veh/Boat Maint	9,501	3,110	10,000	10,000	10,000	0	0.0%
5208	Equipment Maint	8,812	4,838	8,000	8,000	8,000	0	0.0%
5209	Bldg/Grds Maint	11,534	12,547	10,500	10,500	12,000	1,500	14.3%
5210	Prof & Spec Svc	2,535	4,496	2,500	2,500	5,000	2,500	100.0%
5217	Electricity	7,264	6,965	8,000	8,000	8,000	0	0.0%
5218	Water	1,154	1,225	1,200	1,200	1,300	100	8.3%
5219	Sewer	1,187	1,256	1,100	1,100	1,200	100	9.1%
5231	Tools/Equip	3,907	4,472	4,000	4,000	4,000	0	0.0%
5235	Memberships/Dues	-	-	500	500	500	0	0.0%
5236	Transporation	-	2,180	2,000	2,000	2,000	0	0.0%
5237	Subsistence	-	402	1,000	1,000	1,000	0	0.0%
5256	Waste Oil Dipos	22,804	28,807	28,000	28,000	28,000	0	0.0%
5258	Float/Ramp Repr	13,478	13,678	15,000	15,000	18,000	3,000	20.0%
5601	Clothng/Uniform	2,773	3,029	3,500	3,500	3,500	0	0.0%
5602	Safety Equip	-	1,662	3,000	3,000	3,000	0	0.0%
5603	Training	1,050	2,029	3,000	3,000	3,000	0	0.0%
5637	Diving Services	-	-	5,000	5,000	5,000	0	0.0%
	Total Maint. and Operations	112,830	117,868	133,300	133,300	134,500	1,200	0.9%
	Total	330,289	372,044	377,165	377,165	394,228	17,063	4.5%

5217: also covers the electricity for the old blue port ferry office.

**City of Homer
2015 Operating Budget**

0612 PORT & HARBOR - PIONEER DOCK MAINTENANCE				Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	15,337	15,570	17,158	17,158	17,879	721	4.2%
5102	Fringe Benefits	10,111	10,876	11,482	11,482	10,574	(908)	-7.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	1,854	1,854	0.0%
5104	Fringe Benefits P/T	-	-	-	-	274	274	0.0%
5105	Overtime	205	195	-	-	239	239	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>25,653</u>	<u>26,641</u>	<u>28,640</u>	<u>28,640</u>	<u>30,820</u>	<u>2,180</u>	<u>7.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	344	543	500	500	500	0	0.0%
5209	Bldg/Grds Maint	3,870	1,908	5,000	5,000	4,000	(1,000)	-20.0%
5231	Tools/Equip	985	115	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	1,011	968	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>6,210</u>	<u>3,534</u>	<u>8,000</u>	<u>8,000</u>	<u>7,000</u>	<u>(1,000)</u>	<u>-12.5%</u>
	<u>Total</u>	<u>31,863</u>	<u>30,175</u>	<u>36,640</u>	<u>36,640</u>	<u>37,820</u>	<u>1,180</u>	<u>3.2%</u>



**City of Homer
2015 Operating Budget**

0614 PORT & HARBOR - DEEP WATER DOCK MAINTENAN		Adopted		Amended		Adopted		Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended		
							\$	%	
<u>Salaries and Benefits</u>									
5101	Regular Employees	15,337	15,570	17,158	17,158	17,879	721	4.2%	
5102	Fringe Benefits	10,110	10,876	11,482	11,482	10,574	(908)	-7.9%	
5112	PERS RELIEF	-	-	-	-	0	0	0.0%	
5103	P/T Employees	-	-	-	-	1,854	1,854	0.0%	
5104	Fringe Benefits P/T	-	-	-	-	274	274	0.0%	
5105	Overtime	205	195	-	-	239	239	0.0%	
5107	P/T Overtime	-	-	-	-	0	0	0.0%	
	Total Salaries and Benefits	25,652	26,641	28,640	28,640	30,820	2,180	7.6%	
<u>Maintenance and Operations</u>									
5202	Operating Supplies	660	595	500	500	500	0	0.0%	
5209	Bldg/Grds Maint	3,409	6,338	10,000	10,000	10,000	0	0.0%	
5210	Professional & Special Service	-	-	-	-	0	0	0.0%	
5231	Tools/Equip	308	685	1,000	1,000	1,000	0	0.0%	
5602	Safety Equipment	336	564	2,000	2,000	2,000	0	0.0%	
	Total Maint. and Operations	4,713	8,182	13,500	13,500	13,500	0	0.0%	
	Total	30,365	34,823	42,140	42,140	44,320	2,180	5.2%	



**City of Homer
2015 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
2015 Operating Budget

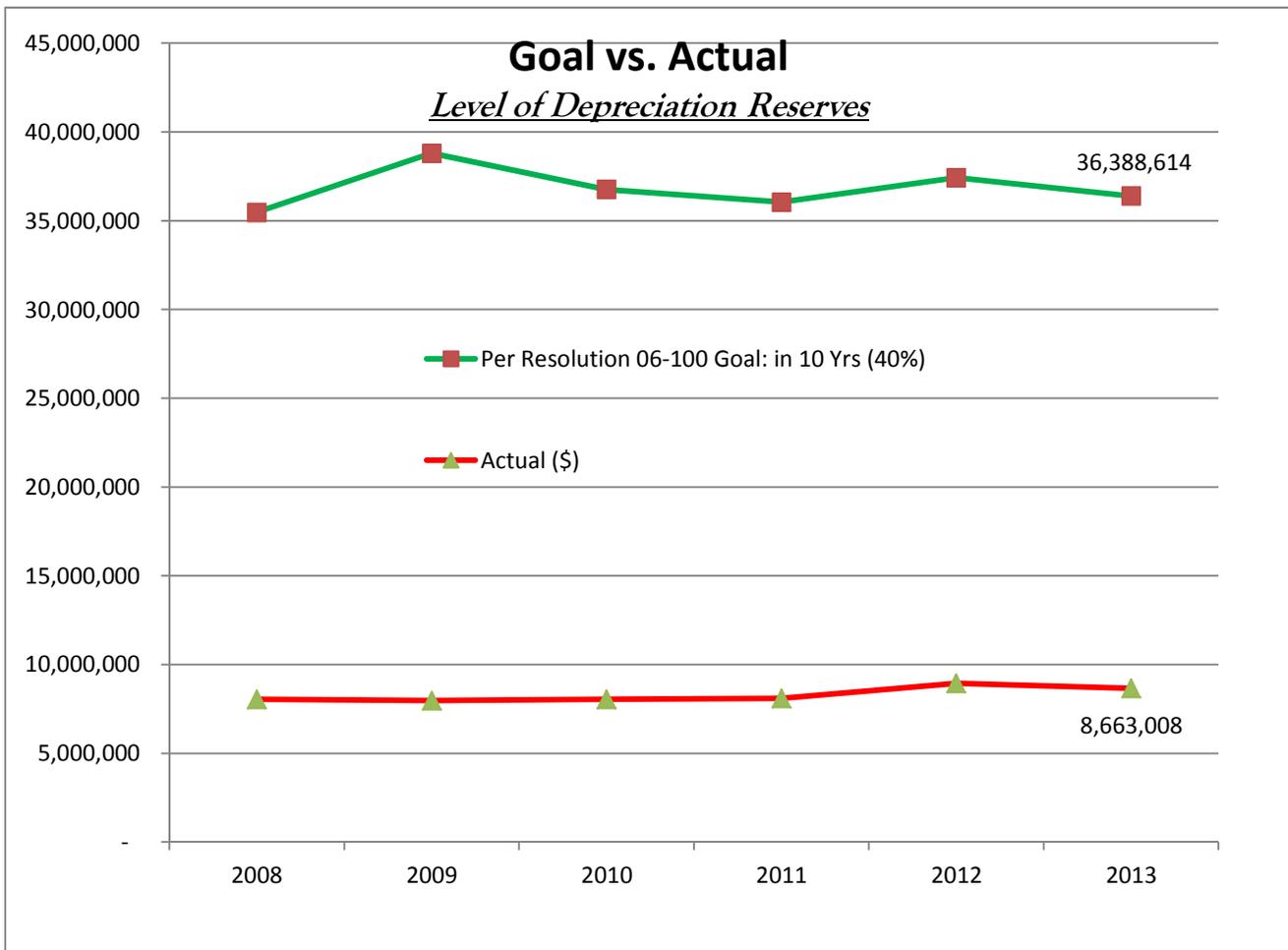
Notes:

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
2015 Operating Budget**

Depreciation Reserves: Goal vs. Actual

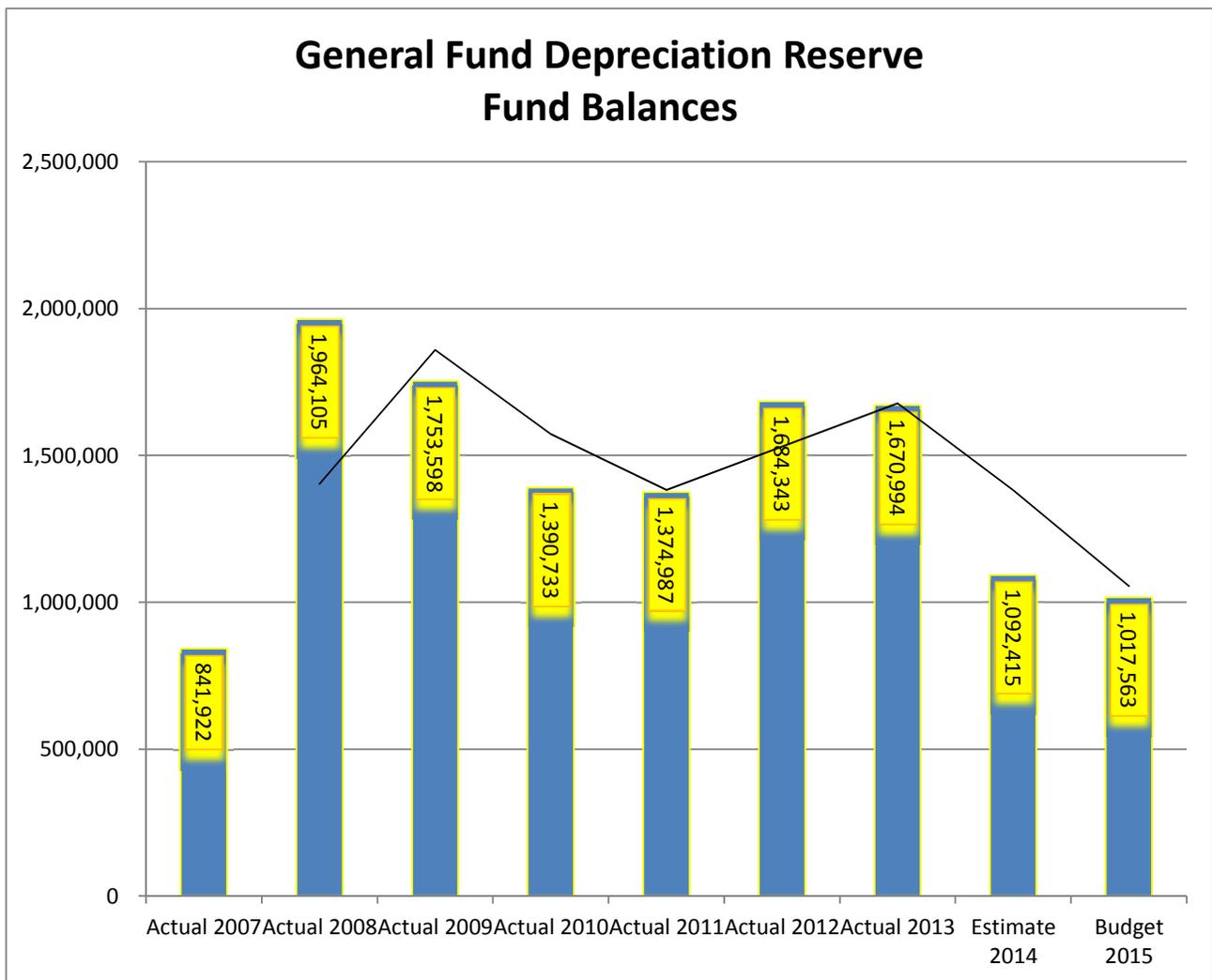
FY	<u>Net Capital Assets</u> (<i>Net of Accum. Depreciations</i>)	Per <u>Resolution 06-100</u> <u>Goal:</u> in 10 Yrs (40%)	<u>Actual</u> (\$)	<u>Actual/Goal</u> (%)
2008	88,665,508	35,466,203	8,036,583	23%
2009	96,986,478	38,794,591	7,963,955	21%
2010	91,895,019	36,758,008	8,046,052	22%
2011	90,111,170	36,044,468	8,097,563	22%
2012	93,547,357	37,418,943	8,934,673	24%
2013	90,971,536	36,388,614	8,663,008	24%
2014				
2015				



**City of Homer
2015 Operating Budget**

**Depreciation Reserve
General Fund - 156**

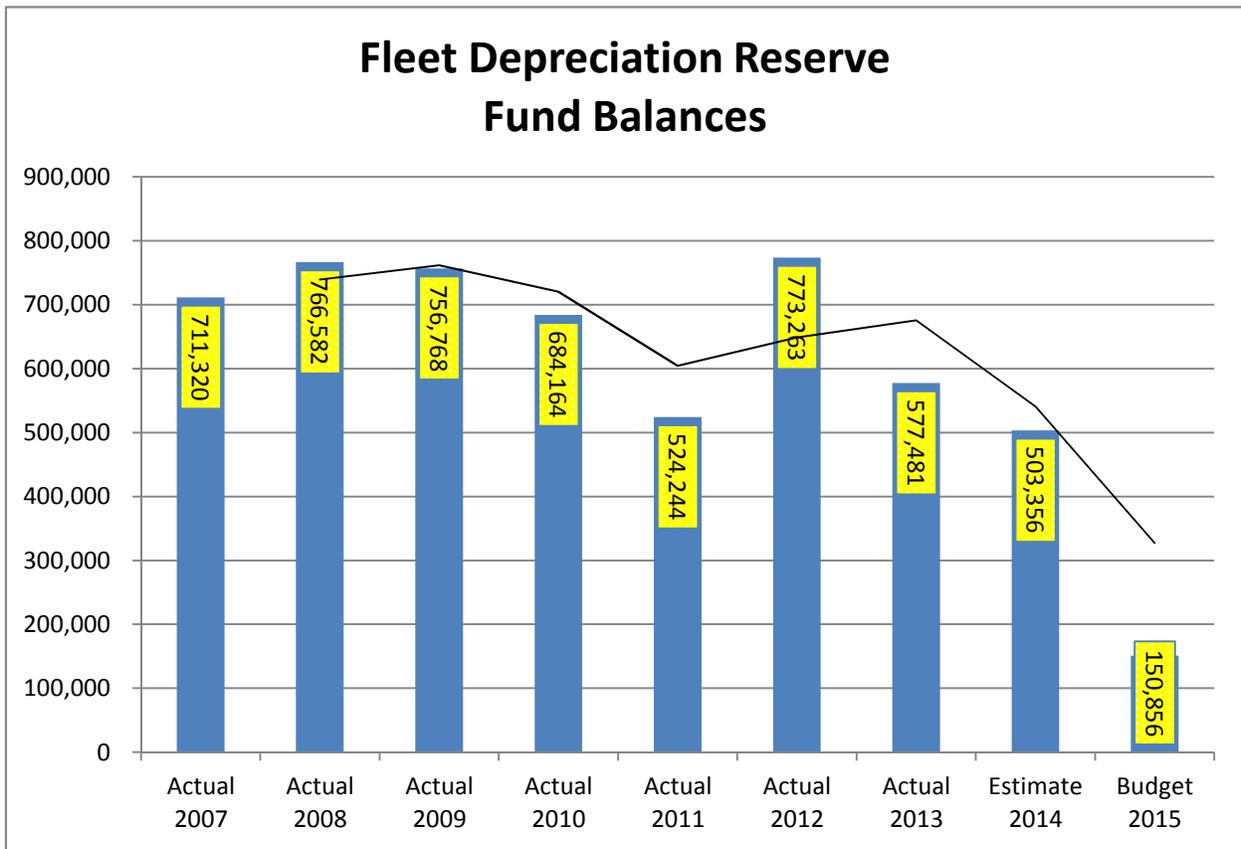
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				841,922
Actual 2008	841,922	1,356,844	(234,662)	1,964,105
Actual 2009	1,964,105	196,053	(406,559)	1,753,598
Actual 2010	1,753,598	34,568	(397,434)	1,390,733
Actual 2011	1,390,733	313,572	(329,318)	1,374,987
Actual 2012	1,374,987	747,530	(438,174)	1,684,343
Actual 2013	1,684,343	129,194	(142,543)	1,670,994
Estimate 2014	1,670,994	25,635	(604,214)	1,092,415
Budget 2015	1,092,415	15,000	(89,852)	1,017,563



**City of Homer
2015 Operating Budget**

**Depreciation Reserve
Fleet - 152**

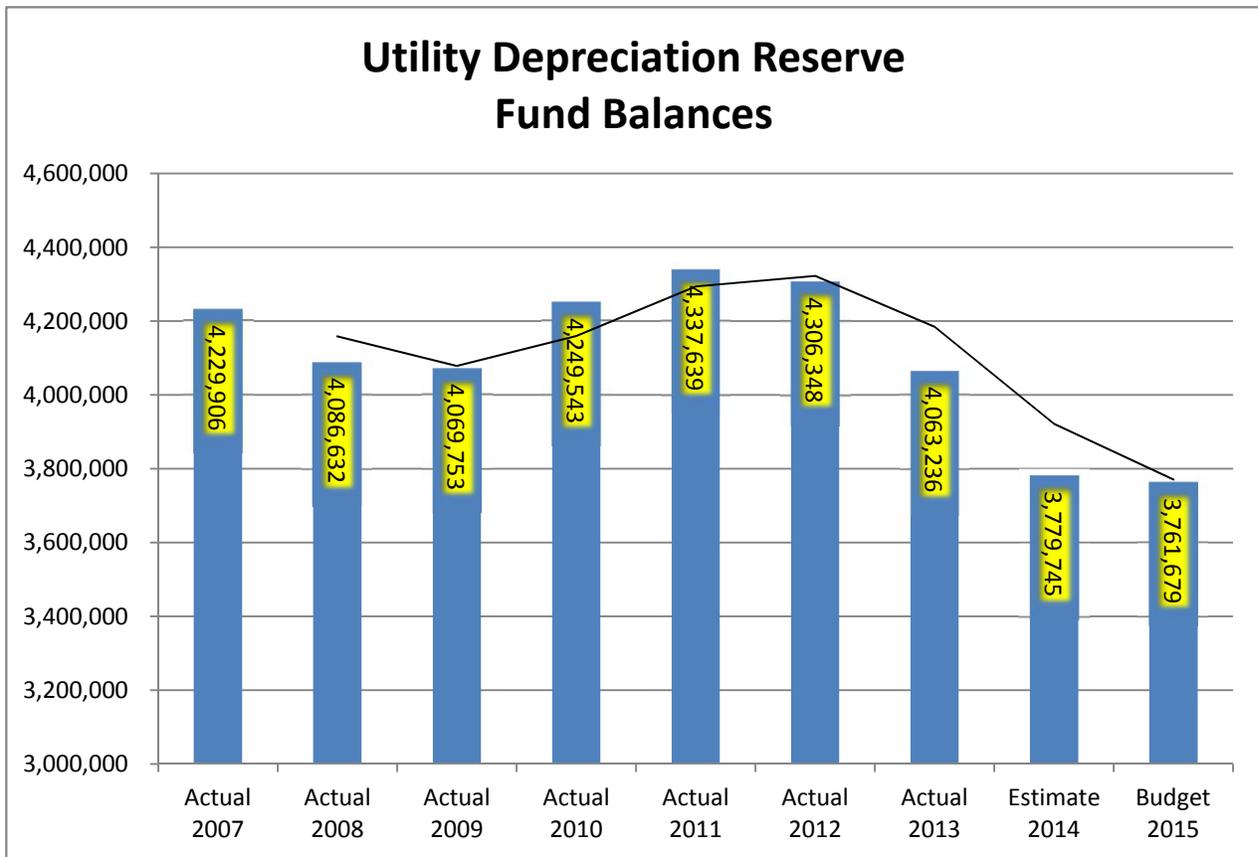
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				711,320
Actual 2008	711,320	570,384	(515,123)	766,582
Actual 2009	766,582	85,780	(95,594)	756,768
Actual 2010	756,768	30,941	(103,545)	684,164
Actual 2011	684,164	34,877	(194,797)	524,244
Actual 2012	524,244	249,019	0	773,263
Actual 2013	773,263	89,677	(285,459)	577,481
Estimate 2014	577,481	0	(74,125)	503,356
Budget 2015	503,356	0	(352,500)	150,856



**City of Homer
2015 Operating Budget**

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

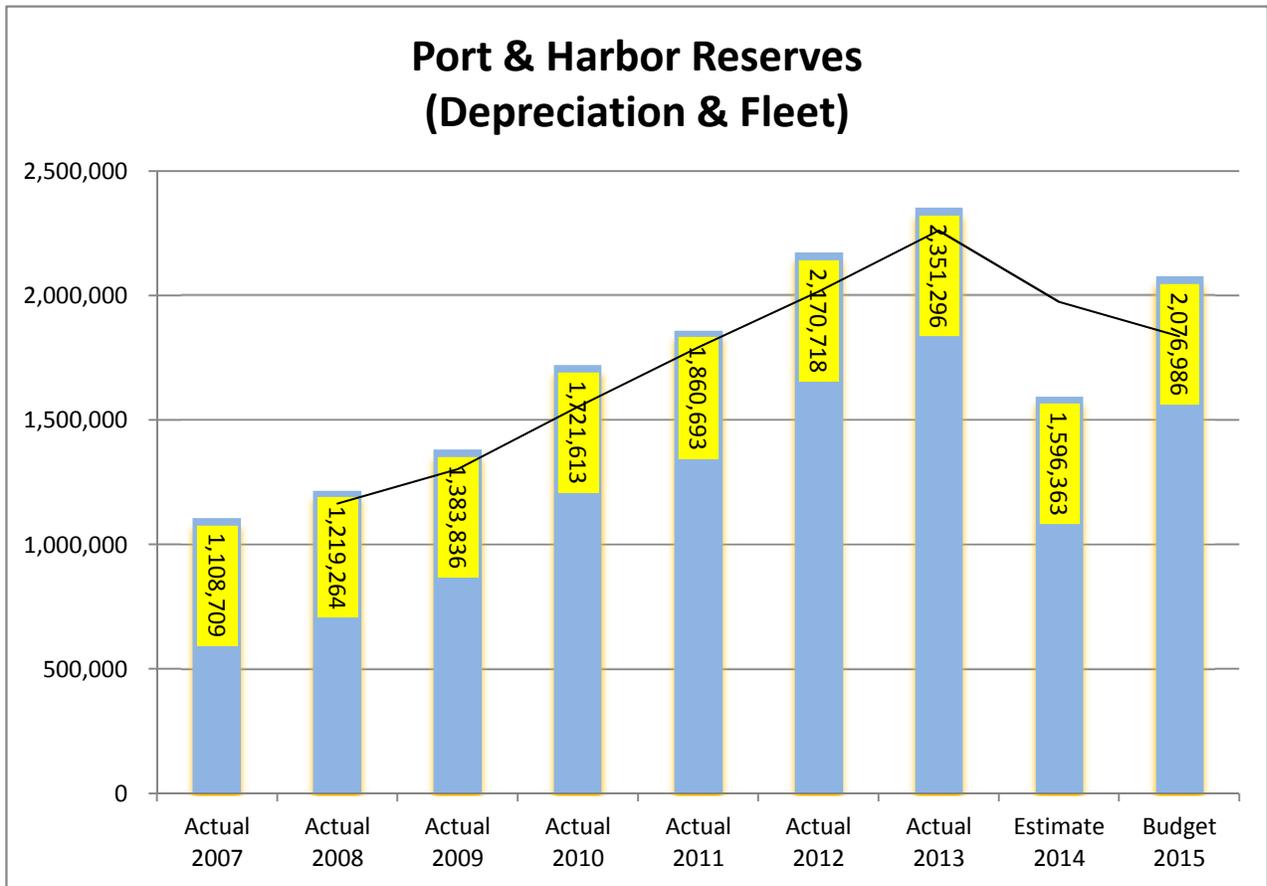
	<u>Beg. Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Actual 2007				4,229,906
Actual 2008	4,229,906	303,023	(446,297)	4,086,632
Actual 2009	4,086,632	253,386	(270,266)	4,069,753
Actual 2010	4,069,753	504,035	(324,245)	4,249,543
Actual 2011	4,249,543	500,000	(411,905)	4,337,639
Actual 2012	4,337,639	224,081	(255,372)	4,306,348
Actual 2013	4,306,348	126,322	(369,434)	4,063,236
Estimate 2014	4,063,236	213,182	(496,673)	3,779,745
Budget 2015	3,779,745	200,000	(218,066)	3,761,679



**City of Homer
2015 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
Actual 2013	2,170,718	320,768	(140,190)	2,351,296
Estimate 2014	2,351,296	1,519,743	(2,274,676)	1,596,363
Budget 2015	1,596,363	729,623	(249,000)	2,076,986



**CITY OF HOMER
2015 OPERATING BUDGET**

Line	Fund-Dept-A/C	Requests (>= \$5000) Description	BY	Amount	City Manager Approved	City Manager Amend.	Council Amend.	Council Adopted	Page Ref.
A	B	C	D	E	G	H	I	J	L
1	100-0115	Community Recreation - Personnel (Part time)	Park	35,381					163
2	165-0375	Shelford Footpaths - HART -Trail Services	Park	15,000	15,000			15,000	164
3		Professional Service - Hydrology	Park	20,000					165
4		Pier 1 Area Picnic Shelter and Kiosk	Park	20,000					166
5	165-0375	Roger's Loop Trailhead- HART -Trail Services	Park	65,000	65,000			65,000	167
6	165-0375	Phase 2 West Homer Elem. Trail Connection	Park	25,000	25,000			25,000	168
7		Dog Park & Dog Poop Outreach	Park	10,000					169
8	156-0390	Add funds to Library Reserve	Library	36,906					170
9	156-0390	Security Camera System - Library Reserve	Library	8,500	8,500			8,500	171
10	156-0393	Portable Radio	Fire	20,000	20,000			20,000	172
11	156-0393	Fire Hose Replacement	Fire	10,000	10,000			10,000	173
12	156-0393	Hydraulic Pump Replacement	Fire	8,000	8,000				174
13	156-0393	Commercial Washer/Extractor	Fire			9,500		9,500	175
14	100-0150	Personnel	Fire	125,846					178
15	152-0382	Vehicle	Police	75,000					179
16	100-0160	Personnel - police officer	Police	81,512					180
17	100-0160-5231	Safety Equipment	Police	36,852	36,852			36,852	181
18		Personnel - Building maintenance	Public Works	68,000					182
19		City Hall Roof	Public Works	50,000					183
20	152-0383	F550 Truck & Plow with Sander	Public Works	50,000	50,000			50,000	184
21	152-0383	Snow Plow Blade for Loader	Public Works	26,000					185
22	GF & WS Dep Res	Storage for equipment & Inventory	Public Works	150,000	150,000			150,000	186
23	N/A Fund Bal.	On - Call pay for Building Maintenance	Public Works	10,192	10,192			10,192	187
24	151-0375	Airless Paint Striping Machine	Public Works	5,000	5,000			5,000	188
25	152-0383	Pelican Street Sweeper	Public Works	200,000	200,000			200,000	189
26	152-0383	mid-size 4x4 PU	Public Works	27,500	27,500			27,500	193
27	256-0378	Water Hydrant Maintenance	W & S	10,000	10,000			10,000	194
28	200-	Personnel - Distribution Temp labor	W & S	12,000					195
29	256-0378	Raw Water pump replacement	W & S	30,000	30,000			30,000	196
30	256-0378	Asphalt Pavement at Water Plant	W & S	30,000	30,000			30,000	197
31	256-0378/0379	Pre Eng. Metal Building	W & S	650,000					198
32	256-0379	Replace Declaimer Water Pump	W & S	20,000					199
33	256-0379	Rehabilitate Clarifier Skimmers	W & S	57,500	57,500			57,500	200
34	256-0379	Lift-Station Safety Hatches	W & S	15,566	15,566			15,566	201
35	456-0380	Demolition of Old Harbor Office	Port & Harbor	20,000	20,000			20,000	202
36	456-0380	Extend Water Line K to Q	Port & Harbor	100,000	100,000			100,000	203
37	456-0380	Refurbish Dup Box	Port & Harbor	15,000	15,000			15,000	204
38		Harbor Officer	Port & Harbor	71,003					205
39	456-0380	Fish dock gratings	Port & Harbor	20,000	20,000			20,000	206
40	456-0380	F/D Crane 4	Port & Harbor	84,000	84,000			84,000	207
41	456-0380	Radio Tower	Port & Harbor	10,000	10,000			10,000	208
42	100-0100-5101	Council Compensation	Council				13,000	13,000	209
43	100-0350-	Homer Senior Center	Contributions				10,000	10,000	210
44	N/A Fund Bal.	Picnic Shelter	Council				5,000	5,000	211
45		Picnic Shelter	Council				7,500		212
46	156-0367	New Mural on Heath St.	Pub. Art. Com				5,000		213
47	156-0367	To Inventory City Art Works	Pub. Art. Com				4,000	4,000	214
48	156-0367	Fees for Event Booth Rental	Pub. Art. Com				500		215
49	156-0367	Signage Needs for Parks & Rec.	Pub. Art. Com				1,000	1,000	216
50	100-0350-5814	Homer Hockey Association	Council				14,000	14,000	217
51									
	Total			2,324,758	1,023,110	9,500	60,000	1,071,610	

Park & Rec.

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

SHELFORD

THANKS

HANT

Requesting Department Community Recreation/Admin Date 8/20/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title Recreation Assistant

Salary Range & Step 4B

Full-time

Part-time Hours Per Year 1040

Request Other Than Personnel:

Description _____

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	<u>\$15,652</u>
5102 Fringe Benefits	<u>19,729</u>
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	_____

Account Name: _____

Account # _____

Estimated Cost: \$35,381

Justification:

The Community Recreation program continues to grow and strives to meet the demands and expectations of the public. In 2014, we had over 3,000 participants and a conservative estimate of approximately 13,000 visits. We currently operate in four different locations (Homer High, Homer Middle, HERC & West Homer) with hundreds of activities offered every year. This city function is very reliant on the goodwill of our many volunteers to provide direct supervision, collect fees, make sure forms are signed and buildings are secure. Without many of the volunteers some of the programs and supporting income disappear, which continues to happen. There is also a concern that when the coordinator is absent from work, it is difficult to find consistent, knowledgeable casual staff that is willing to work inconsistent varying hours and days while assuming a high degree of liability and responsibility of overseeing multi-million dollar public facilities for our programs. The coordinator is often contacted or has to come into work during scheduled time off. The additional 1/2 time employee would allow for improved direct supervision, expansion of new and current offerings, provide much needed staff support for the coordinator and enhance overall services to local

Requestor's Name: Mike Illg

Department Head Approval: _____

City Manager Recommendation: W. Wheeler Date 10/10/14

Approved

Denied

Comments

THIS POSITION IS NEEDED & JUSTIFIED. DENIED FOR LACK OF FUNDS. COULD BE ADDED LATER.

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Parks & Recreation Advisory Commi Date _____

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:	Request Other Than Personnel:
Position Title _____	Description <u>Shelford and W Danview Footpaths</u>
Salary Range & Step _____	_____
Full-time <input type="checkbox"/>	Fund Name: <u>HART Trail Reserves</u>
Part-time <input type="checkbox"/> Hours Per Year _____	_____

(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 # 165-375

Estimated Cost: \$15,000

Justification:

Build a level one footpath in the Shelford Street right of way, connecting the existing constructed road to the north to Lee Drive. The project is entirely within city owned right of way, and is approximately 200 feet in length. Estimated cost: \$5,000

Build a level one footpath within the W Danview right of way, between Hohe and Bartlett. The project is entirely within city owned right of way, contains wetlands, and is approximately 300 feet in length. Estimated cost: \$10,000

Signage for both trails is needed.

Requestor's Name: Parks & Rec. Commission

Department Head Approval: _____

City Manager Recommendation: W. W. K. E Date 10/10/14

Approved

Denied

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Parks and Rec Advisory Commission Date 8/25/2014

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 Professional services/Woodard Cre Hydrology
 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	_____

Account Name: _____
 Account # _____
 Estimated Cost: \$20,000

Justification:

Funding to hire a hydrologist for Woodard Creek work, in relation to the RTCA proram grant.

Requestor's Name: Parks and Recreation Advisory Commission

Department Head Approval: _____

City Manager Recommendation: W.W.R.H.D.E Date 10/10/14

Approved _____
 Denied GOOD PROJECT. LACK OF FUNDS. NO OBVIOUS FUNDING SOURCE. COULD BE FUNDED LATER.
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Parks and Recreation Advisory Commission Date 8/25/2014

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 Pier 1 Area picknick shelter and kiosk

 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	_____

Account Name: _____
 Account # _____
 Estimated Cost: \$20,000 (or less)

Justification:

Funding to replace the picnick shelter that was removed in 2013, and an informational kiosk near the water trailhead. Some funding is available from other agencies for items such as the signage for the critical habitat area.

Requestor's Name: Parks and Recreation Advisory Commission

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
 Denied
 Comments _____

THIS PROJECT COULD WIPE OUT PARKS RESERVE
 NO. G-F FUNDS AVAILABLE. COULD BE ADDED
 LATER.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Parks and Recreation Advisory Commi: Date 8/25/2014

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 Roger's Loop Trailhead property pu

Fund Name: HART Trails Reserves

Account Name: _____

Account # 165-375

Estimated Cost: \$65,000

(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:

This lot on Roger's Loop will be developed into a parking lot and trailhead area. It serves the Homer Demonstration Forest, provides access year round to the Baycrest trail system, and most importantly, is key to providing future access to the City owned Diamond Creek Property. State trail grants are available to leverage city funds for the development of the parking lot.

Requestor's Name: Parks and Recreation Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10/10/14

Approved W. Whene

Denied _____

Comments COUNCIL SHOULD FIRST AUTHORIZE CM TO CONTACT OWNER & START NEGOTIATIONS.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Parks & Recreation Advisory Commi Date 8/22/2013, 8/25/2014

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:

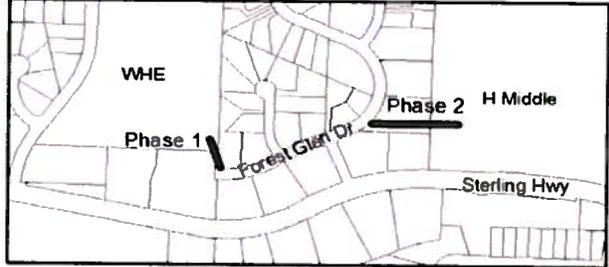
Description Phase 2 West Homer Elementary Trail
 Fund Name: HART Trail Reserves

(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 # 165-375
 Estimated Cost: \$25,000

Justification:

Project will construct a pedestrian trail connecting Forest Glen Drive with Homer Middle School. This will allow shorter and safer pedestrian and bicycle access between the schools, than the Sterling Highway. Phase one has already been constructed between West Homer Elementary School and Forest Glen Dr . Phase 2 includes trail easement acquisition, design and construction, between Forest Glen Drive and the Middle School.



Requestor's Name: Parks & Rec. Commission

Department Head Approval: _____

City Manager Recommendation: W-WHSE

Date 10/10/14

Approved
 Denied
 Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Parks & Recreation Advisory Commi Date 8/25/2014

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 Dog Park + dog poop outreach

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$10,000

(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:
Funding to provide outreach for creating a dog park, and to provide education and dog cleanup supplies at city parks.

Requestor's Name: Parks & Rec. Commission

Department Head Approval: _____

City Manager Recommendation: W-WATNE Date 10/10/14

Approved
Denied

Comments LACK OF FUNDS. WILL ADD MONEY TO P.W. PARKS BUDGET FOR DOG CLEANUP SUPPLIES IF POSSIBLE.

Library

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Library Date 8.22.14

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 Depreciation Reserves to Replace Public Use Technology Equipment
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 # _____
Estimated Cost: \$36,906

Justification:
The Library owns \$80,099 worth of equipment, nearly all for public use: 39 computers, 3 printers, wifi equipment, an assortment of digital devices for accessing e-books and audiobooks, a digital projector, videoconference equipment, a Smart TV, microfilm readers, a video magnifier, document camera, an electric typewriter, and twelve security cameras. This equipment must be replaced periodically. Currently there is no replacement schedule or depreciation reserve to insure that replacement funds are available. Recently we have been fortunate to receive grant funds for much of this equipment but cannot count on grant funds to replace it. All the equipment is heavily used by the public; in 2013, for example, 48,184 Internet sessions were logged on public computers. The IT department highly recommends creating a replacement schedule and depreciation account to budget for known equipment needs, rather than waiting until equipment fails, seeking emergency funds, and dealing with the extra expense of emergency purchases, as well as disruption of services that the public relies upon for information access.

Last year's request of \$18,453 was not funded. This year's request is for both years.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: W. WINTHE Date 20/10/14

Approved
Denied
Comments

GOOD IDEA.
INSUFFICIENT FUNDS TO CREATE DEPRECIATION ACCOUNT.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Library Date 8.22.2014

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 Security Camera System Replacement
 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 # Special Project
 Estimated Cost: \$8,500

Justification:

The current security camera system runs on Windows XP, which is no longer supported or supportable. The system cannot continue to function as is and must be replaced. A new system will meet the unified standard for all City camera systems and be capable of retaining data for 30 days. This amount includes the cost of a new server, one additional camera to cover a high-traffic area, encoder cards, license, and support. The security camera system is essential to prevent vandalism, enable staff supervision of areas beyond line-of-sight, and, occasionally, to identify lawbreakers.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: W. WARD Date 10/10/14

Approved
 Denied
 Comments _____

CHANGE TO DEPRECIATION ACCOUNT.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Fire

Requesting Department Fire Date 8/20/2014

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 Portable Radio Replacements
 Fund Name: Fire Department Admin

(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 # 100-0150-5215
 Estimated Cost: \$20,000

acct. 156-0375

Justification:

This project will be an ongoing portable radio replacement effort. Each of our portable radios is aging and many are beginning to fail requiring increasing maintenance and service. It is estimated that it will take 3-5 years of steady funding to replace most of the portable radios with newer units. The initial radios will need to be ALMR capable, in order to offer interoperability with other agencies and jurisdictions. The bulk of the portable radios need not have that functionality and will be substantially less expensive. This phase, of \$20,000 will fund the purchase of 4-5 new ALRM compatible portable radios. Using a phased approach will allow us to utilize any state funding sources that may become available over the life of the project.

Requestor's Name: Robert Painter, Chief

Department Head Approval: *Robert Painter*

City Manager Recommendation: *W. W. ...* Date 10/10/14

Approved
 Denied
 Comments _____

INSUFFICIENT FUNDS.
THIS IS A HIGH PRIORITY - SHOULD BE ADDED.

CHANGE TO GENERAL DEPRECIATION ACCT.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Fire Date 8/19/2014

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 hose replacement

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: Tools/Equipment

Account # ~~100-0151-5231~~

Estimated Cost: \$10,000

156-0393

Justification:

Needed replacement hose lost to failing annual service test and to fully stock reserve engine with full compliment of hose.

Requestor's Name: Robert Painter, Chief

Department Head Approval: *[Signature]*

City Manager Recommendation: *W. White*

Date 8/19/14

Approved

Denied

Comments

FIRE DEPRECIATION ACCT

156-0393

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Fire Date 8/20/2014

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 Hydraulic Pump Replacement

Fund Name: Fire Services

Account Name: Tools/Equipment

Account # 100-0151-5231

Estimated Cost: \$8,000

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

156-0393

Justification:

The hydraulic pump on Rescue 1, that powers the heavy hydraulic rescue tools (Jaw's of Life) is failing after 15 years of service. We are trying to keep the pump working but according to the manufacturer repair parts are no longer available for the this pump unit. This project will purchase a new pump to replace the failing pump system.

Requestor's Name: Robert Painter, Chief

Department Head Approval: *[Signature]*

City Manager Recommendation: _____

Date 10/10/14

Approved

Denied

Comments

FIRE DEPRECIATION ACCT

156-0393

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Fire Date 9/5/2014X

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 Commercial Washer/Extractor

Fund Name: Fire Administration

Account Name: Capital Equipment

Account # 100-0150-5901

Estimated Cost: \$9,500

(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 project will replace a nearly 20 year old commercial washer/extractor used to clean fire and EMS gear, including turnouts and EMS coats and blankets. NFPA standards require fire turnout gear to be washed using specific chemical cleaning agents, water temperatures and speed setting that can only be accomplished through the use of a commercial grade washer/extractor. This process is required to remove potential contaminants from fire gear that has been proven to reduce the life of the gear and could pose a cancer risk to the wearer. The existing machine is beginning to wear out and our current maintenance providers are recommending either replacing the entire drive motor of the machine or upgrading to a new unit. This unit would be transferable to a new location if/when necessary.

Requestor's Name: Robert Painter, Chief

Department Head Approval: *Robert Painter*

City Manager Recommendation: *Watt Woods*

Date 11/24/14

Approved
 Denied
Comments _____

NOTE: DELETE HYDRAULIC PUMP REQUEST & REPLACE WITH THIS ONE.

Automated Laundry Systems & Supply

5020 Fairbanks Street Anchorage, AK 99503

www.autolaundrysystems.com



QUOTATION

Company: Homer Volunteer Fire Department **Name:** Calvin Young
Contact: Chief Bob Painter **Phone:** (907) 771-0105
Phone: 235-3155 # 1 **Fax:** (907) 561-3178
Fax/E-mail: rpainter@ci.homer.ak.us **E-mail:** kalviny@autolaundrysystems.com
RE: 40 lb. washer/extractor **Date:** September 2, 2014

● **Installation not included unless specified below. This quotation is intended for acceptance within 30 days.**

QTY	DESCRIPTION	UNIT	EXTENDED
1	Unimac model UCNO40HNFXwasher/extractor, 40 lb. capacity, Fire Service Washer, OPL 9 cycle micro control, up to 100g-force spin speed 208-240/60/1 or 3 ph power, 2 speed. Shipping weight, 734 lbs.	8,539.00	8,539.00
•	Installation and removal of equipment , start up, warranty initiation , fire cycles programmed and operational training can be done on a time and materials basis.		
1	Freight, factory to Homer, AK.	769.00	769.00
	Manufacturer's 3/5 year parts warranty supported by ALS & S.		
		TOTAL \$	9,308.00

We shall be pleased to supply any further information you may need and trust that you will favor us with an order that will receive our prompt and careful attention.

Terms: Net 30 days **FOB:** Factory **Delivery:** 4-6 weeks

Accept: _____ **Date:** _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Fire Date 8/26/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title Training Coordinator

Salary Range & Step 20 - J

Full-time

Part-time Hours Per Year 2080

Request Other Than Personnel:

Description _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	\$78,354
5102 Fringe Benefits	\$47,492
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$125,846

Account Name: _____

Account # _____

Estimated Cost: _____

Justification:

The Training Coordinator will replace the unfunded Assistant Chief position within the fire department. Without either an Asst. Chief, or Training Coordinator, the responsibilities for those positions fall to me and my Training Capain. Training has been identified as one of our most urgent needs by both our membership and the Insurance Services Office (ISO). As we have no one to focus completely on our training requirements and needs, both myself and Training Captain have other essential duties, our training program suffers. A recent visit by ISO indicates, even more strongly, the need for someone with the primary responsibility to organize both the initial training to our firefighters and EMS personnel and to coordinate the ongoing training programs and record keeping for continuing education for our fire department officers, rescue technicians, driver/operators and engineers. While the Training Coordinator will remain a valuable first responder for the department, their primary responsibility will be to develop, coordinate and document our training program efforts.

Requestor's Name: Robert Painter, Chief

Department Head Approval: *Robert Painter*

City Manager Recommendation: _____

Date 10/10/14

Approved _____

Denied

Comments _____

INSUFFICIENT FUNDS

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Year 2015

Police

Requesting Department Police Date 8/15/2014

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

Account Name: Fleet Reserve

Account # 100.160-382

Estimated Cost: \$75,000

(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:

The approval of this request will result in the purchase of two new patrol vehicles. It will require that an additional \$75,000 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 have 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: W. Whode 10/10/14 Date 8/15/2014

Approved
 Denied

Comments INSUFFICIENT FUNDS

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Year 2015**

Requesting Department Police Date 8/15/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Police Officer I
 Salary Range & Step 14A
 Full-time 2080
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description _____
 Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	<u>\$47,216</u>
5102 Fringe Benefits	<u>34,296</u>
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	<u>\$81,512</u>

Account Name: _____
 Account # _____
 Estimated Cost: _____

Justification:

The Police Department is very understaffed in patrol. We have not increased the number of police officers in several years. During that time, our case load per officer has risen to one of the highest in the state. This results in police officers having to stay in the station working on case work. Consequently, there are many, many hours per week when we do not have anyone actively patrolling our streets and we struggle to respond to calls for service. Due to our low manning we have one officer working alone approximately 22 hours per week when we are fully staffed. This number increases when officers are out sick or on vacation. Funding this request will allow the police department to provide better service to the public and it will improve officer safety and public safety in Homer.

2013 Statistics	Kenai	Soldotna	Homer
Total Cases	8314	4339	6871
Officers	19	14	12
Cases per officer	437.6	309.9	572.6

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: W. W. de 10/10/14 Date 8/15/2014

Approved _____
 Denied _____
 Comments _____

P.W.

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Public Works Date 8/21/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
Position Title Building Maintenance Tech I
Salary Range & Step 8 - A
Full-time
Part-time Hours Per Year 2080

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	\$68,000

Account Name: _____
Account # _____
Estimated Cost: \$68,000

Justification:

The workload to maintain our new and older buildings is creating more maintenance labor requirements. Building maintenance is currently reactive to problems instead of being proactive to help maintain buildings at a higher level. Building maintenance is under-staffed when reviewing the nation comparison information. According to the national comparison for municipalities, we are understaffed in Building Maintenance by 2 to 4 people. In the last few years, we have increased buildings with a new library, City Hall expansion, and 4 new Restrooms. Older buildings have failing systems, and there will be a new Harbor Office Building. Due to new background security checks, temporary hires may not be able to access HPD without an escort which is not feasible.

Other options include making current half time winter plowing position full time and gaining half time building maintenance capability. This is a minimal option. It would not solve the problem. This

Requestor's Name: Mike Riley

Department Head Approval: OSM

City Manager Recommendation: _____ Date _____

Approved _____

Denied

Comments

INSUFFICIENT FUNDS - POSITION IS CLEARLY NEEDED!

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works - City Hall Complex Date 8/25/2014

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 Replace City Hall Roof
 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: C-O Buildings
 Account # 100.0140.5903
 Estimated Cost: \$50,000

Justification:

After meeting on 9/3/14, decided to make repairs as needed in 2015, but get real estimate for modern roof system replacement to take place in 2016

Need to have discussion about re-roofing all of City Hall. It was last roofed in 1998 with a system that has exceeded it's expected life.

Requestor's Name: Dan Gardner

Department Head Approval: *CSM*

City Manager Recommendation: W. WREDE 10/10/14 Date _____

Approved
 Denied
 Comments

INSUFFICIENT FUNDS
AT PRESENT

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/21/2014

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 F550 Truck & Plow for use with Sander
 Fund Name: PW Vehicle Depreciation

(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: C-O Rolling Stock
 Account # 152-0383-5902
 Estimated Cost: \$50,000

Justification:

This new truck will replace the existing 2001 Ford F550 that has 130,000 miles on it. This vehicle is one of the two most used vehicles at PW. The plow/sanders run almost all day long all winter long pulling heavy loads of sand and pushing snow. When one breaks down, it immediately affects safety on the roads. The truck that is being replaced is extremely fatigued and needs to be removed from service as a sander/plow vehicle and converted to a utility flatbed vehicle that experiences much less use and under much less of a work load. The truck has had a transmission replacement and is due for another. The motor burns oil and blows blue smoke when it's fired up. The front springs have been replaced and the rear springs are due for replacement. Of necessity, we will have to use this truck for the next winter season before a new truck can be obtained. We are hopeful that we can manage it without a major breakdown.

Once the old vehicle is moved to light duty, it will replace a 1998 F550 which will be removed from service and surplusd.

Requestor's Name: Dan Gardner

Department Head Approval: CSM

City Manager Recommendation: W. Whedde 10/10/14 Date _____

Approved

Denied

Comments

P.W. FLETCHER
184

152-0383

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Snow Plow Blade for Loader

Fund Name: PW Vehicle Depreciation

(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: C-O Rolling Stock

Account # 152-0383-5902

Estimated Cost: \$26,000

Justification:

This blade is used on the Loader for plowing snow at intersections, cul-de-sacs, and other specific locations throughout town. The Loader route is a key element of our standard snow removal operations. The existing blade has been broken and repaired several times. It was used in a broken state the latter part of the past winter season. The blade was repaired again this summer in preparation for the coming winter. But, it is believed that the metal is fatigued and the blade needs to be replaced in order to avoid having it fail during the winter when it's need is crucial. Waiting for it to fail and then replacing it isn't an option because the lead time for having the blade made is about two months.

Requestor's Name: Dan Gardner

Department Head Approval: CSM

City Manager Recommendation: W. W. NEVE 10/10/14 Date _____

Approved

Denied

Comments INSUFFICIENT FUNDS. NOT A TOP PRIORITY.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/25/2014

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 Inventory/Equipment Storage Facility
 Fund Name: General/Water/Sewer

(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: Gen & W&S Fund Dep. Reserve
 Account # 156-0395, 256-0378, 256-0379
 Estimated Cost: \$150,000

Justification:

This is for inside storage of water/sewer parts and fittings. Some of the storage will be inside, and some under roof. Some of the under-roof storage will be used for rolling equipment that is currently stored outside like the crack sealer and some heavy equipment attachments.

Costs will be shared in thirds between General/Water/Sewer funds.

The facility will consist of two connex storage units and a pole shed building with a shed roof. The pole shed will be open along one side and unfinished on the inside other than some overhead lighting.

Requestor's Name: Dan Gardner

Department Head Approval: CSM

City Manager Recommendation: _____ Date _____

Approved

Denied _____

Comments _____

*156-0395
256-0378
256-0379*

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 9/3/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:	Request Other Than Personnel:
Position Title _____	Description <u>On-Call Pay for Building Mntce.</u>
Salary Range & Step _____	_____
Full-time <input type="checkbox"/>	Fund Name: _____
Part-time <input type="checkbox"/> Hours Per Year _____	_____

(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 # _____

Estimated Cost: **\$10,192**

Justification:

6 month on-call for building maintenance

Addition of more buildings, complex air handler systems, boiler systems, fire suppression systems, and alarm systems make it unreasonable for non-building personnel to respond to after-hour situations that arise. Mike and Dale are called anyway, and are essentially on-call as it is. They should be paid for their on-call services.

They are on-call for half the year as it is now (winter months for airport snow removal, etc.). So the increase would be for 2912 hours at \$3.50/hour.
The total cost for the on-call request would be \$10,192

Requestor's Name: Dan Gardner

Department Head Approval: CSM

City Manager Recommendation: _____ Date _____

Approved
Denied

10/10/14

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/25/2014

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 Airless Paint Striping Machine
 Fund Name: General Fund Capitol Proj. Reserve

(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: General
 Account #: 151-0375-5231
 Estimated Cost: \$5,000

Justification:

The old painter is inefficient and poor in its application, and is unable to paint stencils (arrows, pedestrian, bicycles..). The old painter requires the use of CO2 bottles to operate. The set-up, tear-down and cleanup is time consuming and requires more solvent.

The proposed unit is a high pressure airless model that uses a 5 gallon bucket as the paint container. There is no need to transfer the paint, and there is no CO2 bottles to lug around and have filled. The unit will have a hand gun for doing stencils. This unit will also allow for painting wider lines when necessary.

Proposed cost share between various city buildings as it is used for striping parking lots
 Cost share would be \$1000 each

Requestor's Name: Dan Gardner

Department Head Approval: CSM

City Manager Recommendation: _____ Date _____

Approved W. Wheeler 10/10/14

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/21/2014

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 Pelican Street Sweeper
 Fund Name: PW Vehicle Depreciation

(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: C-O Rolling Stock
 Account # 152-0383-5902
 Estimated Cost: \$200,000

Justification:

See Attached Summary Sheet
ALSO - Financing Option
 Yukon Equipment can provide a lease/purchase option
 Annual Payments
 3-year, 2.7%, Payments of \$64,805.16
 5-year, 2.91% Payments of \$40,068.70
 7-year, 3.3.5% Payments of 29,796.95

****Lease/Purchase option would allow for using available funds rather than fully depleting the depreciation account, and MAY allow us to go ahead and enter the lease prior to the end of 2014 which will allow the clock to start on the 90-day build time required for making the sweeper. There is a 30 to 60 day freight time as well. Early ordering of the vehicle will ensure necessary arrival time**

Requestor's Name: Dan Gardner

Department Head Approval: *DSM*

City Manager Recommendation: _____ Date _____

Approved
 Denied

Comments RECOMMEND 3 YEAR LEASE/PURCHASE
152-0383

September 11, 2014

<p>Key Government Finance, Inc. 1000 South McCaslin Blvd. Superior, CO 80027 216-370-5888 (FAX)</p> 
--

Key Government Finance is pleased to present the following proposal for the transaction described below:

LESSOR: Key Government Finance, Inc.
LESSEE: City of Homer, AK
PROPERTY: 2014 Elgin Pelican Three Wheeled Mechanical Sweeper
EXPIRATION: October 10, 2014

LEASE QUOTE:

Amount	Rate	Payments	Payment Factor	Pmts / Year	Term	Adv. / Arr.
\$189,342.00	2.70%	\$64,805.16	0.34226510	1	36 Months	Advance
\$189,342.00	2.91%	\$40,068.70	0.21162078	1	60 Months	Advance
\$189,342.00	3.35%	\$29,796.95	0.15737104	1	84 Months	Advance

LEASE: This is a tax-exempt, municipal government lease with the title to the property passing to Lessee. This is a net lease under which, all costs, including insurance, maintenance and taxes, are paid by Lessee for the term of the lease.

NOTES: Transaction must fund/fund to escrow by lease proposal expiration date.

APPROVAL: This proposal, until credit approved, serves as a quotation, not a commitment by Lessor to provide credit or property. Lessor acceptance of this Proposal is subject to credit; collateral and essential use review and approval by Lessor.

The interest rate quoted herein assumes that the interest component of the Payments is exempt from federal income tax. Lessor will provide a taxable financing proposal if it is determined that the financing will not qualify for tax-exempt interest rates.

The financing contemplated by this proposal is subject to the execution and delivery of all appropriate documents (in form and substance satisfactory to Lessor), including without limitation, to the extent applicable, the Master Lease Agreement, any Schedule, financing statements, legal opinion or other documents or agreements reasonably required by Lessor.

Thank you for the opportunity to present this proposal. If you have any questions, please contact me at my number or e-mail address below.

Sincerely,
Amanda Carter
952.465-3952
amanda.carter@key.com

Proposal Accepted by Lessee:
By/Title:
Date:

Key Government Finance, Inc.
Financing Application

Borrower's Legal Name as Shown on Audited Financials:			
If Borrower's Parent is Different, Input Parent Name Here:			
Website to Obtain 3 years of Audited Financials Found At:			
Street Address			
City		<i>Invoices to be sent to:</i>	
State		Contact	
Zip Code		Department	
Contact		Address	
Phone Number		City, State, Zip	
Fax Number		Phone & Fax Number	
Email		Email	
EIN (Required)		Special Instructions	

Double-clicking on a response box will allow you to add or remove a check mark

- 1) Have you ever defaulted or non-appropriated on a lease purchase, loan or bond obligation? Yes: No:
- 2) Are you currently operating under emergency financial/fiscal management or have you in the past 3 years? Yes: No:
- 3) Are there any known issues that could impact the future repayment of this financing? Yes: No:
- 4) Will any loan or grant proceeds be used as the dedicated source of repayment for this financing? Yes: No:
- 5) Have you issued or do you reasonably intend to issue more than \$10MM in tax exempt debt during the calendar year? Yes: No:
- 6) For any payments due in your current FY, have those payments been formally appropriated? Yes: No:
If no or if your 1st payment is due in next fiscal year, has this been formally approved by board resolution? Yes: No:
- 7) Will payments be made from your General Fund? Yes: No:
 If no, which fund & provide page in most recent audit where found?
- 8) Will any portion of the financed property be used by a private corporation or individual? Yes: No:
 If Yes, what % will be used by a private corporation or individual?
- 9) Do you operate under home-rule (a charter)? Yes: No: Unsure:
- 10) Will the proceeds of this lease be used entirely for software? Yes: No:
If "Yes", will the software be installed on equipment that you own or are financing? Own: Financed:
- 11) Will any portion of the financed property be affixed to real property? Yes: No:
- 12) Are you self insured for property damage? Yes: No:
- 13) Are you self insured for liability? Yes: No:
- 14) Are you a member of a managed risk pool for insurance? Yes: No:
- 15) Is this replacing equipment, expanding an existing system or completely brand new? Replacement: Expansion: New:
 If replacement, what is the age of the equipment it is replacing?
 If replacement or expansion, is the existing equipment paid off?

16) What is your population or enrollment?		As of what date?	
17) What is your tax-based assessed value?		As of what date?	

18) Equipment/Product Description (please refrain from using acronyms or part numbers):

19) What is the purpose of this acquisition, what makes it essential & what benefits are expected (ex. cost savings, productivity, functionality, etc.)?

Submitted By (Name):		Title:	
Signature		Date:	

A representative may reach out to you for further detail or to explain any adverse responses to questions on this application

Pelican Sweeper Justifications: Old Sweeper

1. Main frame: Due to an unreparable deficiency in the main frame (possibly a bent frame), the main broom and side skirts cannot be adjusted so that the sweeper will pick up dirt cleanly. This results in taking double the time or more to sweep a given street. This also leaves us with a partially swept street.
2. Most of the controls are electric over hydraulic. Several functions no longer work due to faulty switches and wiring, some only work because they have been hard wired. After nearly 30 years in the dirt and heat, the wiring harness has degraded to the point of failure. A complete replacement is required.
3. Drive train: The drive train is operated by chain and sprockets. One side has been partially replaced enough to keep it running, but indications are that the entire chain and sprocket drive system needs replacement to maintain dependability.
4. Pick-up belt: The belt to move debris from the brooms into the hopper is torn and will fail soon. The bearings for the belt, both top and bottom, also need replacement.
5. Water system: There is no way to control the water nozzles. They are either on or off. This results in high water consumption with less time sweeping, and more time filling. This is also due to a faulty wiring harness.
6. Dust control: Due to the age of the machine and technology this sweeper is very dusty to operate.
7. Operator safety: The cab air heating/cooling and filtration system is not functional. This unit also does not meet clean air standards for operator safety. The heat stays in the on position and must be run to pressurize the cab to keep dust out. The cab seals have failed and the air filtering system does not remove dust efficiently from the breathable cab air. The result places an operator in an extremely hot and dusty environment. The city does not have a respirator program, as it is extremely complex to meet standards and keep our liability down. Having the new equipment that will keep the cab air clean is more effective. This is an extremely important health/safety issue.

Justifications: New Sweeper

1. Efficiency: less down time due to mechanical/electrical failures. More economical use of water, less fill time.
2. Newer technology provides for more complete street cleaning in less time. This also results in less dust and noise for the general public.
3. This machine will meet tier 4 engine clean air standards and efficiency.
4. Having a tight, quiet, clean dust free cab reduces the liability to the city of placing an employee into an unsafe, unhealthy environment. This also allows us not to have a respirator program that is time and resource intensive.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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: PW Vehicle Depreciation

(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: C-O Rolling Stock
 Account # 152-0383-5902
 Estimated Cost: \$27,500

Justification:

This purchase is to replace Water and Sewers current unit #107, a 2001 Chevy S-10 with 115,000 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: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. White 10/10/14 Date _____

Approved

Denied

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Hydrant Maintenance
 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: \$10,000

Justification:
 Sandblast , prep and paint 80 fire hydrants. \$ 125.00 per hydrant.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. White 10/10/14 Date _____

Approved
 Denied
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title Distribution Temp Labor
Salary Range & Step 2A, \$12.75
Full-time
Part-time Hours Per Year 800

Request Other Than Personnel:

Description _____
Fund Name: Water/Sewer

(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: Distribution/ Collection
Account # 200-0404-5103/ 200-0504-5103
Estimated Cost: \$12,000

Justification:

Temp employee for summer labor to prep hydrants and assist Distribution crew with summer operations.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: _____ Date _____

Approved _____
Denied _____
Comments _____

WS.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Raw water pump replacement
 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: WTR Reserve
 Account #: 256-378
 Estimated Cost: \$30,000

Justification:
 Repair/Replace the 40 year old raw water pumps. Pump shafts are extremely worn and leak excessively. Water leakage is causing damage to building, the entry way and is a serious safety hazard in the winter months.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. White 10/10/14 Date _____

Approved
 Denied
 Comments _____

W.S

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Asphalt pavement at Water Treatment Plant
 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: WTR Reserve
 Account # 256-378
 Estimated Cost: \$30,000

Justification:

Prepare and install 3300 square feet of 2 inch thick asphalt pavement at Water Treatment Plant to protect and improve site drainage, floor drains, septic system and buildings.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. Whelan 8/10/14

Date _____

Approved
 Denied
 Comments _____

W.S

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Pre Engineered Metal Building
 Fund Name: Water/ Sewer 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: WTR/SWR Reserve
 Account #: 256-378/379
 Estimated Cost: \$650,000

Justification:

Build 50'x80' pre-engineered metal building for warm storage of water distribution and collection system parts, fitting, supplies and various equipment that is currently stored out side or in different locations. Warm storage for some vehicles.

Requestor's Name: Todd Cook

Department Head Approval: CGM

City Manager Recommendation: W. Woods 10/10/14 Date _____

Approved
 Denied
 Comments _____

INSUFFICIENT FUNDS

W.S.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2014

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 Replace reclaimed water recycling pumps
 Fund Name: Sewer Reserve

(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: SWR RESERVES
 Account # 215.379
 Estimated Cost: \$20,000

Justification:

The Wastewater Treatment Plant recycles a portion of it's finished effluent for in-house cleaning, filling clarifiers to return them to service, odor control of settling pond after break-up , flushing the grit system and to control excessive foaming. The Wastewater Plant uses an esimated 700,000 gallons of recyclec water a year. This helps to consevse potable water. The Reclaimed Water Recycle System is over 20 years old and is becoming very hard to maintain. Pumps are old and under sized and the whole system has been "pieced milled" together for years. We would like to either upgrade or repalce the current pumping system.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. WALKER 10/10/14 Date _____

Approved
 Denied
 Comments

PROJECT STILL UNDER REVIEW FOR ALTERNATIVES

W.S

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 9/8/2014

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 Rehabilitate Clarifier Skimmers

Fund Name: Sewer 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: SWR Reserve

Account # 256-379

Estimated Cost: \$57,500

Justification:

Current coating on the 68 skimmers on the Clarifiers are 23 years old and failing. Skimmers need to be sand blasted and have an industrial grade epoxy applied. Some rollers many need to be turned on a lathe. May be some other minor maintenance needed also.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. Welch 10/10/14 Date _____

Approved

Denied

Comments _____

W.S

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 9/8/2014

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 Lift Station Safety Hatches
 Fund Name: Sewer 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: SWR Reserve
 Account #: 256-379
 Estimated Cost: \$15,566

Justification:
 Two of our sewer lift stations over 15 ft deep and we have two that are about 20ft deep. Just looking in the lift station is hazardous but to work on them, especially in inclement weather, is extremely dangerous for the crew. We would like to retrofit these 4 hatches with hatches that are equipped with safety grates to enhance our fall protection and create a safer work environment for our City employees.

Requestor's Name: Todd Cook

Department Head Approval: CSM

City Manager Recommendation: W. Whitt Date _____

Approved
 Denied
 Comments _____

W.S.

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Port and Harbor Date 10.10.14

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 Demo old ha
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: Port and Harbor reserves
Account #: 456-380
Estimated Cost: \$20,000

Justification:

project will be dedicated to removing the old harbor office from above ramp 2 .

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: _____

Date 10/18/14

Approved *[Signature]*

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Port and Harbor Date 9/29/2014

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Extend waterline K thru Q
 Fund Name: 456-380

(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: Port and Harbor reserves
 Account # _____
 Estimated Cost: \$100,000

Justification:

This Project will allow us to take advantage of the mobilized contractor that is currently installing the new floats on system 1. Potable water is the most asked for amenity in our 32' and under size class vessels. By extending the service lines down the floats we will eliminate the daisy chains of leaky hoses on six floats and save operations costs in water consumption.

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: _____

Date 10/10/14

Approved W. H. Hecke

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Year 2015

Requesting Department Port and Harbor Date 9-3,2014

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 Refurbish the dump box on one carcass trailer
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:

The dump box on our oldest carcass trailer is rotting out and needs to be re-built. We will also take the opportunity to go through the hydraulic and electrical systems while we are working on the unit.

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: _____

Approved *W. W. [Signature]*

Denied _____

Comments _____

Date 10/10/14

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Port and Harbor Date 9/29/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Harbor officer
 Salary Range & Step 11A
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description _____
 Fund Name: Port and Harbor (400)

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	<u>\$42,203</u>
5102 Fringe Benefits	<u>\$28,800</u>
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	<u>\$71,003</u>

Account Name: 0600/0601/0602/0604 (25% each)
 Account # _____
 Estimated Cost: \$71,003

Justification:

This expenditure will allow us to add an additional harbor officer to our full time staff who will act as a floating position capable of working in any one of the harbor departments. This position would allow us to add a swing shift in the summer peak doubling up officer coverage when it is most needed 5pm to 3am. That will leave us with only 4 hours of single coverage during this high volume time of year. We would then be free to use this officer to help in the other departments thought the winter which is actually a very busy time for these two departments.

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: W.W. de 10/10/14 Date 10/10/14

Approved

Denied

Comments

THIS POSITION CAN BE JUSTIFIED AND IS
NEEDED. TAKING CONSERVATIVE APPROACH
ON PERSONNEL. CAN BE ADDED LATER.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Port and Harbor Date 9-3,2014

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 gratings
 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: \$20,000

Justification:

This is a continuation of a long term project of replacing every grating on the dock. We have completed approximately 2/3 of the gratings and hope to have them all replaced by the fall of 2015

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: W. Wade

Date 10/10/14

Approved

Denied

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Port and Harbor Date 9/29/2014

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 F/d crane 4

 Fund Name: 456-380

(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: Port and Harbor reserves
 Account # _____
 Estimated Cost: \$84,000

Justification:

This year marks the half way mark for our goal of rebuilding all the fish dock cranes. This funding will allow us to rebuild one crane in 2015.

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: _____

Approved
 Denied

Walter Wood

Date 10/10/14

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

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 Radio tower

 Fund Name: 456-380 ??

(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: Port and Harbor reserves
HPD reserves HVFD reserves
 Account # _____
 Estimated Cost: ? 10,000

Justification:

This project will fund the purchase and install a radio communications tower at the new harbor office. This is a critical communication infrastructure need for Police, Fire and Port/Harbor departments. Expenditure is for both the tower and the cost to relocate the communications equipment from the old office to the new building. Staff is investigating cost sharing with NOAA for the tower portion of this project as well.

Requestor's Name: Bryan Hawkins

Department Head Approval: _____

City Manager Recommendation: W. W. [Signature]

Date 10/10/14

Approved

Denied

Comments

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

Requesting Department PUBLIC ARTS COMMITTEE Date 11/13/2014

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 ANNUAL Budget Request
to Fund PAC Projects as noted

Fund Name: Public Arts 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 # 156-367

Estimated Cost: \$5,000

Justification:

This budget request is to issue an Request for Proposals to create and install a new mural on the wall at the corner of Pioneer Avenue and Heath Street on the west boundary of the shopping center on the East side of Heath Street .

The existing mural is damaged and quite faded and previous efforts of the committee to have it redone did not come to fruition. The committee has decided that a new mural that reflects the community of Homer today would be the best approach.

The amount above includes advertising, artist fees, installation and a identification plaque.

Requestor's Name: Public Arts Committee/Renee Krause

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department PUBLIC ARTS COMMITTEE Date 11/13/2014

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 ANNUAL Budget Request
to Fund PAC Projects as noted

Fund Name: Public Arts 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 # 156-367

Estimated Cost: \$4,000

Justification:

This budget is to hire a contractor to inventory and photograph the city owned artwork in or located on city property . At this time the last inventory that was done and is incomplete was 2007. The city has acquired more artwork since that time. Staff does not have the adequate time to complete this needed step in order to create a Municipal Art Collection Catalog as outlined in the Administrative Guidelines approved by Council in 2011.

Requestor's Name: Public Arts Committee/Renee Krause

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department PUBLIC ARTS COMMITTEE Date 11/13/2014

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 ANNUAL Budget Request
to Fund PAC Projects as noted

Fund Name: Public Arts 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 # 156-367

Estimated Cost: \$500

Justification:

The committee is requesting this funding in order to pay for booth space at a variety of events that are held annually in the city

Requestor's Name: Public Arts Committee/Renee Krause

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department PUBLIC ARTS COMMITTEE Date 11/13/2014

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 ANNUAL Budget Request
to Fund PAC Projects as noted

Fund Name: Public Arts 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 # 156-367

Estimated Cost: \$1,000

Justification:

The committee is requesting this funding in order to assist the Parks and Recreation get the additional signage needed to identify all of the city owned parks and recreational areas with the council approved uniform sign design. This funding will help with two signs.

Requestor's Name: Public Arts Committee/Renee Krause

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2015 OPERATING BUDGET**

Public Arts Reserve

156 - 367

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	118	3,181	3,181	(776)
4992 Annual Transfer	5,000	-	-	-
4905 donations				
Transfer from GF	Ord 12-20	3,000		
5xxx Expenditures	(4,937)		(3,010)	-
Subtotal	3,181	3,181	171	(776)
Encumbered			(947)	
Ending Balance	3,181	3,181	(776)	(776)

Expenditure Detail

Ord #	2012		2013		2014		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Various Expenses								
2012 Budget								
	1,000	1,468						
Replace & Install New Welcome to Homer Letters								
Catalog Historical Documentation	1,000	166						
Guide Eduational Materials	2,000	303						
Fisherman's Wall	1,000							
F&G		3,000				3,010		
2013 Budget								
Uniform Signage			2,000					
	5,000	4,937	2,000	-		3,010		-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Seawall Maintenance Reserves
156 - 369**

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	(1,068)	30,639	40,639	50,639
4992 Annual Transfer	10,000	10,000	10,000	10,000
4992 Ordinance 12-03	60,000			
4992 ODL SAD to pay repairs/owners bal				
5xxx Expenditures	(38,292)	-	-	-
Subtotal	30,639	40,639	50,639	60,639
Encumbered				
Ending Balance	30,639	40,639	50,639	60,639

Expenditure Detail

	2012		2013		2014		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Seawall Repairs		38,292						
Seawall Insurance								
Owners balance checks from taxes	-		-		-		-	
	-	38,292	-	-	-	-	-	-

Note: All property tax monies received from the special improvement district for the folks living in the seawall district, are put into Fund 808. This is an AML interest bearing account.

**CITY OF HOMER
2015 OPERATING BUDGET**

Animal Shelter Reserves

156 - 370

Expenses thru 9/30/14

Acct #	Ord#	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance		4,750	12,132	12,132	(5,840)	(24,895)
4992 Annual Transfer						
4992 Transfer from AML		7,382				
5xxx Expenditures				(17,972)	(19,055)	
Encumbered					-	
Ending Balance		12,132	12,132	(5,840)	(24,895)	(24,895)
Expenditure Detail						
Gas Conversion	13-19(S)(A)			17,972	19,055	

**CITY OF HOMER
2015 OPERATING BUDGET**

Parks & Rec Needs Study

156 - 372

Expenses thru 9/30/14

Acct #	Ord#	2014 Budget	2015 Budget
Beginning Balance		-	41,180
4992	Trsf from Planning Res	25,000	
4992	Trsf from Parks&Rec Res	10,000	
4905	Donations	6,180	
5xxx	Expenditures		
	Encumbered		
	Ending Balance	41,180	41,180

Expenditure Detail	2014	2015
	-	-

-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Public Safety Buidling
156 - 377**

Expenses thru 9/30/14

Acct #	Ord#	2013 Actual	2014 Budget	2015 Budget
Beginning Balance		-	300,000	-
4992 Trsf frm Fire	13-38(S)	50,000		
4992 Trsf frm Police	13-38(S)	50,000		
4992 Trsf frm GR	13-38(S)	200,000		
5xxx Expenditures			(75,016)	
Encumbered			(224,984)	
Ending Balance		300,000	-	-

Expenditure Detail	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual
Ord 13-38(S)	300,000			75,016		

- -

**CITY OF HOMER
2015 OPERATING BUDGET**

**City - Hall Reserves
156 - 384**

Expenses thru 9/30/14

Acct #	Ord #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
	Beginning Balance	23,432	53,432	36,682	34,331
4992	Annual Transfer	10,000	-	-	-
4992	Extra Transfer per Council				
4992	Transfer Per Ordinance 12-32	20,000			
4992	Transfer from Fund 151				
4992	Transfer from Fund 152				
	Transfer to Fund 170 - New City Hall				
	Expenditures		(16,750)	(2,351)	
	Encumbrances			(381)	
	Ending Balance	53,432	36,682	34,331	34,331

Expenditure Detail

	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Carpet Replacement									
Phone System Upgrade									
Sound System Council Chambers									
Trsf to Energy Fund	10-14								
Gasline conversion	13-19(A)(S)			19,482	16,750		2,351		
		-	-	19,482	16,750	-	2,351	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Parks & Rec Reserves

156 - 385

Expenses thru 9/30/14

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	78,335	101,849	98,707	27,835
4992	Annual Transfer	20,000	-	-	-
	Transfer Per Ordinance 12-32	40,000			
4905	Donations				
	Trans from Future Parks				
156-375	Transfer from 156 - GF				
	Ord 09-21(A)				
	Expenditures	(36,486)	(3,141)	(10,000)	
	Subtotal	101,849	98,707	88,707	27,835
	Encumbered			(60,873)	
	Ending Balance	101,849	98,707	27,835	27,835

Expenditure Detail

Expenditure Detail	Ord #	2012		2013		2014		2015		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Jack Gist Ballfield	09-35(A)									
Bishop's Beach Shelter	09-35(A)									
Transfer energy	10-14									
Phase I Karen Hornaday Pk	10-23(A)									
Nick Dudiak Fish Lagoon Imp	10-23(A)									
Phase I, Jack Gist Pk Imp	10-23(A)									
Mariner Access Relocation	12-28	30,000	36,486							
2013 Budget										
Hickerson Cemetary Park Imp				35,500	3,141					
Mariner Park Vault Restroom				35,000						
2014 Budget										
Park & Rec Needs Study						10,000	10,000			
		30,000	36,486	70,500	3,141	10,000	10,000	-	-	

**CITY OF HOMER
2015 OPERATING BUDGET**

Planning Reserves

156 - 387

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	28,535	60,007	60,007	35,007
4992 Annual Transfer	10,000			
4992 Transfer Per Ordinance 12-32	20,000			
4992 Dissolve Junk Car Res	1,472			
Expenditures		-	(25,000)	
Subtotal	60,007	60,007	35,007	35,007
Encumbered			-	
Ending Balance	60,007	60,007	35,007	35,007

Expenditure Detail

Ord #	2012		2013		2014		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Update Comp Plan								
To Junk Car Res								
2014 Park & Rec Needs Study					25,000	25,000		
	-	-	-	-	25,000	25,000	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Airport Reserves

156 - 388

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	105,302	128,452	97,963	57,757
4992 Annual Transfer	15,000	-	-	-
4992 Transfer Per Ordinance 12-32	30,000			
4990 General Fund Reserve trsf				
5xxx Expenditures	(21,850)	(30,489)	(40,205)	-
Subtotal	128,452	97,963	57,757	57,757
Encumbered				
Ending Balance	128,452	97,963	57,757	57,757

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Carpet									
Airport Flooring Upgrade									
Repaint Interior	Budget								
Replace Bathroom Counter/Sii	Budget								
Roll up baggage Door									
Energy Fund Transfer	10-14								
2012 Front Door replacement			21,850						
Paving Repairs	12-38(S)	7,000							
Gasline conversion	13-19(A)(S)			20,084	30,489		35,544		
2014									
Remove underground fuel tank						12,000	4,700		
Replace boilers	14-07					34,089	(39)		
		7,000	21,850	20,084	30,489	46,089	40,205	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Library Reserves

156 - 390

Expenses thru 9/30/14

Acct #	Ord #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance		52,845	80,624	40,423	37,155
4992 Annual Transfer		15,000	-	-	-
4992 Transfer Per Ordinance 12-32		30,000			
4992 Mid-year adjust	13-33		1,910		
5xxx Expenditures		(17,221)	(42,111)	(3,268)	-
Subtotal		<u>80,624</u>	<u>40,423</u>	<u>37,155</u>	<u>37,155</u>
Encumbered					-
Ending Balance		<u>80,624</u>	<u>40,423</u>	<u>37,155</u>	<u>37,155</u>

Expenditure Detail

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Landscaping/Perennials									
Energy Fund	10-14								
Library Software	12-33(A)(S)	31,750	17,221		13,838				
Gas Conversion	13-19(A)(S)			26,612	28,273				
Library software	13-33			1,910		3,268			
		<u>31,750</u>	<u>17,221</u>	<u>26,612</u>	<u>42,111</u>	<u>-</u>	<u>3,268</u>	<u>-</u>	<u>-</u>

**CITY OF HOMER
2015 OPERATING BUDGET**

Fire Reserves

156 - 393

Expenses thru 9/30/14

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	70,907	126,922	74,962	41,407
4992	Annual Transfer	30,000	-	-	-
4992	Transfer Per Ordinance 12-32	60,000			
5xxx	Expenditures	(33,985)	(1,960)	(4,000)	
5990	Public Safety Bldg		(50,000)		
	Subtotal	126,922	74,962	70,962	41,407
	Encumbered			(29,555)	
	Ending Balance	126,922	74,962	41,407	41,407

Expenditure Detail

Ord #	Expenditure Detail	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
11-07	Data Collection								
	Pagers								
11-36(S)(A)	Drainage and improvements								
10-14	Transfer to Energy Fund								
	2012 Budget								
	Rollnrack Hose Mgt	8,000	8,092						
	Base Station	10,000	10,493						
	trsf to 151-736		7,500						
	trsf to 157-736		7,900						
	2013 Budget								
	SCBA (airpack) Equipment Maintenance			93,000					
13-33	De-oblig-received grant			(89,000)					
	Gasline conversion app				1,960				
	2014 Budget								
	Multi-gas detector					10,000			
	Fire Exit Stair Replacement					27,500	4,000		
	Thermal Imaging Camera					10,000			
		18,000	33,985	4,000	1,960	47,500	4,000	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Police Reserves

156 - 394

Expenses thru 9/30/14

Acct #			2012	2013	2014	2015
			Actual	Actual	Budget	Budget
	Beginning Balance		106,765	196,765	144,805	79,805
4992	Annual Transfer		30,000	-	-	-
4992	Transfer Per Ordinance 12-32		60,000			
5990	Public Safety Bldg	13-38(S)		(50,000)		
5xxx	Expenditures		-	(1,960)		
	Subtotal		196,765	144,805	144,805	79,805
	Encumbered				(65,000)	-
	Ending Balance		196,765	144,805	79,805	79,805

Expenditure Detail

	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
New Parking Area	Bud								
Relocate Police & HVFD Repeaters	Bud								
Upgrade Dispatch Operating Softw	Bud								
Transfer to Energy Fund	10-14								
Gasline conversion	13-33				1960				
2014 Budget									
Phone System Replacement						40,000			
Air-conditioning system						25,000			
		-	-	-	1,960	65,000	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Public Works Reserves

156 - 395

Expenses thru 9/30/14

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	259,260	400,168	375,745	319,198
4992	Annual Transfer trsf to GF	50,000	-	-	-
4992	Transfer Per Ordinance 12-32	100,000			
5xxx	Expenditures	(9,092)	(24,423)	(3,460)	-
	Subtotal	400,168	375,745	372,285	319,198
	Encumbered			(53,087)	
	Ending Balance	400,168	375,745	319,198	319,198

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
A) Street Sweeper - Used	Bud/Ord 09-15(S)(A)								
Spit Parking Expansion	Ord 09-77								
Narrow Band Radios	Ord 11-35								
Snowblower Larue D50 112"	Bud/Ord 09-16								
Steamer Unit	Ord 12-09	9,092	9,092						
Steam/Boiler Unit	Ord 12-33(A)(S)	16,666							
2013 Budget									
1/3 Vacumm Excavator				25,000	5,666				
Gas Conversion	13-19(A)(S)			35,971	18,757		3,460		
2014 Budget									
Replant 1995 JD410 Backhoe						3,333			
		25,758	9,092	60,971	24,423	3,333	3,460	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Leased Property Reserves

156 - 396

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	180,738	185,738	185,738	166,738
4992 Annual Transfer				
4992 Transfer Per Ordinance 12-32	20,000	-	-	-
4610 Sale of Plans & Specs				
4902				
Expenditures	(15,000)		(150)	-
Subtotal	185,738	185,738	185,588	166,738
Encumbered			(18,850)	-
Ending Balance	185,738	185,738	166,738	166,738

Expenditure Detail

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Roof Repair									
Big Removal/Lot Clean -up									
Boiler									
Transfer Energy Audit	10-14								
Engineering HERC Bldg	12-45		15,000						
2014 HERC - Fire Code impr	14-37					19,000	150		
			15,000	-	-	19,000	150	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Fishing Hole

156-397

Expenses thru 9/30/14

Acct #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance		(360)	110,316	110,316
4992 Annual Transfer	100,000			
4992 Extra Transfer per Council				
4902 Reimb dredging costs		110,676		
4902 Reimbursements				
Expenditures	(100,360)	-	-	-
Subtotal	(360)	110,316	110,316	110,316
Encumbered		-	-	-
Ending Balance	(360)	110,316	110,316	110,316

Expenditure Detail

Ord #	2012 Budget	2013 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual
Advertising		360						
Trasnfer to Dredging		100,000						
	-	100,360	-	-	-	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Sister City Reserves

156 - 399

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	18,708	18,708	18,708	18,708
4992 Annual Transfer	-	-	-	-
5xxx Expenditures				
Subtotal	18,708	18,708	18,708	18,708
Encumbered				
Ending Balance	18,708	18,708	18,708	18,708

Expenditure Detail

Ord #	2012	2013	2014	2015
	Actual	Actual	Actual	Actual
Purchases				
	-	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Water Reserves

256 - 378

Updated 9/30/2014

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	2,133,390	2,212,149	2,171,833	2,125,958
4992	Annual Transfer	100,000	100,000	100,000	100,000
	Adjustment to Reserves	(3,124)			
	Loan Repayment for Energy Projects	12,395	12,395	12,398	12,395
4801	Interest Income		570		
5990	Energy Fund				
	Mid year adjustment		(44,000)		
5xxx	Expenditures	(30,513)	(109,281)	(29,613)	-
	Subtotal	2,212,149	2,171,833	2,254,617	2,238,353
	Encumbered			(128,659)	
	Ending Balance	2,212,149	2,171,833	2,125,958	2,238,353

Expenditure Detail

	Ord #	2012	2013	2014	2015				
		Budget	Actual	Budget	Actual	Budget	Actual		
Water Main Line Tapping Tool	Bud								
Watershed Land	09-08(A)								
Watershed Land									
Used Allman Light Tower	11-16(A)								
Land - Nancy Hillstrand	11-38								
2012 Budget									
Frost Ripper Attachment (1/2)		2,750							
Steamer Unit	Ord 12-09	9,092	9,092						
Badger Orion Meter	Ord 12-12	7,713	8,600						
Steam/Boiler Unit	Ord 12-33(A)(S)	16,667	7,821						
Energy final payment			5,000						
2013 Budget									
1/3 Vacuum Excavator			25,000	16,904					
WTP Redwood Tank Demolition	Ordin 13-31		114,000	90,417					
Gas conversion	13-19(A)(S)		48,406	1,960	8,169				
2014 Budget									
Water Storage Tank - Diffuser				11,500					
Mid 4X4 PU (split with sewer)				13,750	12,867				
Mixed oxidant disinfection WTP	14-25 Revision			18,459					
Vehicle for Project MGR (split w/sewer/PW)				8,834	8,578				
Replait 1995 JD410 Backhoe (split w/S & PW)				3,334					
Water Treatment Plant Gas Conversion	14-22(A)			18,562					
		36,221	30,513	187,406	109,281	74,439	29,613	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Sewer Reserves

256 - 379

Updated 9/30/2014

Acct #	Ord #	2012	2013	2014	2015
		Actual	Actual	Budget	Budget
		2,172,774	2,048,702	1,845,906	1,608,292
4992	Annual Transfer	100,000	100,000	100,000	100,000
4610	Plans & Specs		570		
	Loan Repayment for Energy Projects	787	787	787	787
5xxx	Expenditures	(224,859)	(260,153)	(55,955)	-
5990	Trsf to Energy Fund				
5990	Health Insurnace fund		(44,000)		
	Subtotal	2,048,702	1,845,906	1,890,738	1,709,079
	Encumbered			(282,446)	
	Ending Balance	2,048,702	1,845,906	1,608,292	1,709,079

Expenditure Detail	Ord #	2012	2013	2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual
2012 Budget							
Frost Ripper Attachment (1/2)		2,750					
Beluga Lift Station Pump Replacement		20,000	18,538				
Campground Lift Station		9,500	7,312				
Siemens Mag Meter, Flow Meter & Totalizers		10,000					
Bock Oil Fired Water Heater		10,000					
Steam Sterilizer, Autoclave		10,999	4731				
WWTP Odor Control Alternative		11,101					
WWTP Headworks Improvement Alternatives		17,967			18,121		11,881
Polymer Equipment Replacement	Ord 12-02(A)	114,288	127,505				
Steamer Unit	Ord 12-09	9,092	9,092				
Badger Orion Meter	Ord 12-12	7,713	6,825				
Bald Mtn Air Sewer Service Replace	Ord 12-21	12,000	11,493				
Steam/Boiler Unit	Ord 12-33(A)(S)	16,667	17,438				
2013 Budget							
1/3 Vacuum Excavator				25,000	16,904		
Beluga Lift Station				20,000	17,695		
Odor Control/Bar Screen				250,000	127,009		1,958
Sewer Pipeline Inspection Equipment				10,000	9,354		
Lift Stations SCADA Upgrade				60,000	55,028		
WWTP Flood Damage Repair	13-08			100,000			
WWTP Flood Mitigation	13-08			10,000			
Gas conversion	13-19-(A)(S)			48,461	16,042		11,218
2014 Budget							
Mid 4x4 PU Share with Water					13,750	9,130	
Snowplow and flatbed					9,600	9,600	
Vehicle (Project mgr) split w/W/PW					8,834	8,834	
Repaint 1995 JD410 backhoe					3,334	3,334	
Meadow-Wood Manhold Repair	Reso 13-084(S)						
		252,076	224,859	523,461	260,153	35,518	55,955
							-

**CITY OF HOMER
2015 OPERATING BUDGET**

Port & Harbor Reserves

456 - 380

Expenses thru 9/30/14

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	1,792,058	1,583,525	1,761,103	1,494,170
4992	Annual Transfer	440,000	486,997	681,686	681,686
	Transfer from G/F for Ben Walters Dock				
	Close Various Port & Harbor Projects				
4610	Bids/Specs Revenue				
4909	Restitution Revenue				
4906	Hurlen Settlement				
4801	Interest Income	75			
4610	Plans & Specs				
4990	Trsf from P&H Fund Balance			800,000	
4990	Transfer from Bond Reserve			500,000	
	Loan Repayment for Energy Projects	Ord 11-02(S)(A)	14,252	14,252	14,252
5990	Denali Grant - 50%			(1,890)	
5990	Trsf to Projects	(9,623)		(4,305)	
5990	Energy Fund Transfer (Fund 620)				
5990	Bond Reserve Fund (456-382)	Budget	(500,000)	327,672	
5990	Transfers				
5990	Mid-year trsf to Advert & CC Expense-Health		13-33	(538,153)	
	Expenditures	(153,238)	(113,191)	(152,044)	-
	Subtotal	1,583,525	1,761,103	3,598,802	2,190,108
	Encumbered			(2,104,632)	
	Ending Balance	1,583,525	1,761,103	1,494,170	2,190,108

Expenditure Detail

	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
2012									
Fish Dock Ice Shute	Budget	15,000	932						
Fish Dock Corrosion Protection	Budget	30,000			4,950				
Fish Dock Cranes	Budget	120,000	44,846				83,042		
Harbor Tug Ballast	Budget	5,000					1,186		
Ice Plant Cold Storage	Budget	15,000	7,500						
Design, Repair and Replace DWD fenders	Budget	125,000	6,910		9,405				
Bond Project Estimates	Budget	20,000							
Float/Ramp Repair (transfer to 400-611-5258)	Ord 12-33(A)(S)	5,000							
Design & Engineering for Harbor Imp Projects	Ord 12-33(A)(S)	125,000	65,750						
Eng. Eval for Harbor Office Bldg	Ord 12-37(S)	15,000							
2013									
Fish Dock Crane #4 Refurbish	Budget			60,000			7,446		
Fire Cart Replacement	Budget			25,000	21,563		2,918		
Maintenace Software	Budget			6,000	5,710				
Drill Saltwater Well for Fish Grinder	Budget			15,000	12,388				
Fee & Tariff Study	Budget			20,000	16,430		3,430		
Harbor Skiff Outboard Motor	Budget			10,000	9,466				
Deep Water Dock Dolphin Repair	13-14			3,300	2,485		5,185		
Deep Water Dock Conduit Replacement	13-14			12,000	2,921				
C Float Replacement	13-14			13,000					
Deep Water Dock Inside Berth Fender Repair	13-14			4,000	2,630		2,827		
Pioneer Dock UMHW Rebuild	13-14			6,366	323				
Outfall Line Extension	13-14			9,750					
Fish Dock Plow Truck Lift-gate	13-14			6,000					
OSHA Safety equip	13-33			5,000	399				
(Mid-year) Design Drainage	13-33			14,000	7,000		3,500		
Gas Conversion					1,960				
2014									
Float sweeper					4,400	5,000			
Maint. Cameras at Fish Dock						15,000			
Black Gold Waste Oil Heater/Port Maint Shop						15,000			
Fish Dock Cold Storage Door Replacement						15,000			
Replace Fish Grinder in the Fish Waste bldg	14-04					35,000	34,690		
Port & Harbor Building	14-05					500,000			
Gas Conversion - Harbor Shop	14-22(A)					20,780	1,510		
Gas Conversion - Spit Restrooms (4)	14-22(A)					43,928	6,311		
Load and Launch Ramp Upgrades	14-27					600,000			
Deep Water Dock Feasibility Study	14-28					179,893			
Barge Mooring Facility Ph 2 Upland improv	14-47(A)					105,000			
		475,000	153,238	209,416	113,191	1,534,601	152,044	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Port & Harbor Bond Reserves

456 - 382

Expenses thru 9/30/14

Acct #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance	0	500,000	755,694	267,044
4992 Transfer from Port Dec Res	500,000			
Trsf from Port Operating		327,672	300,000	300,000
4801 Interest Income				
PH Bond Debt Payment		(71,978)	(288,650)	(288,650)
5xxx Expenditures	0	0		
5990 Transfer to Port Reserves			(500,000)	
Subtotal	500,000	755,694	267,044	278,394
Encumbered	0	0	0	0
Ending Balance	500,000	755,694	267,044	278,394

**CITY OF HOMER
2015 OPERATING BUDGET**

**Port & Harbor Fleet Reserves
452 - 374**

9/30/2014

Acct #		2012	2013	2014	2015
		Actual	Actual	Budget	Budget
	Beginning Balance	68,382	87,194	90,195	102,195
4992	Annual Transfer	30,000	30,000	30,000	30,000
5xxx	Expenditures	(11,188)	(26,999)		
	Subtotal	87,194	90,195	120,195	132,195
	Encumbered	-		(18,000)	
	Ending Balance	87,194	90,195	102,195	132,195

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Plow & Maintenance Truck									
Redden Marine									
1/2 Ton Pickup Truck									
Used 3/4 Ton Truck		12,000	11,188						
2013									
Partrol Truck				30,000	26,999				
2014									
Used 2 WD vehicle						12,000			
Additional funds for 4WD trk	14-21					6,000			
		12,000	11,188	30,000	26,999	18,000	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Administration Fleet Reserve
152 - 380**

Expenses thru 9/30/14

Acct #	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Beginning Balance	41,929	41,929	41,929	41,929
5xxx Expenditures				
Subtotal	41,929	41,929	41,929	41,929
Encumbered				
Ending Balance	41,929	41,929	41,929	41,929

Expenditure Detail	2011		2012		2013		2014	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
New Vehicle	-	-	-	-	-	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Fire Department Fleet Reserves

152 - 381

Expenses thru 9/30/14

Acct #	Ord #	2011	2012	2013	2014	2015
		Actual	Actual	Actual	Budget	Budget
Beginning Balance		100,856	100,856	145,856	116,998	108,856
4992 Annual Transfer			15,000	15,000		
4992 Transfer Per Ordinance 12-32			30,000			
5xxx Expenditures			-	(43,858)		
Subtotal		100,856	145,856	116,998	116,998	108,856
Encumbered					(8,142)	(43,858)
Ending Balance		100,856	145,856	116,998	108,856	64,998

Expenditure Detail	Ord #	2011		2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
2013 Budget											
Utility Vehicle						52,000	43,858				
		-	-	-	-	52,000	43,858	-	-	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Police Department Fleet Reserves
152 - 382**

Expenses thru 9/30/14

Acct #	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Beginning Balance	23,133	68,133	47,337	10,827
4992 Annual Transfer	15,000	15,000		
4992 Transfer Per Ordinance 12-32 insurance	30,000	4,275	7,419	
5xxx Expenditures		(40,071)	(25,845)	
Subtotal	68,133	47,337	28,911	10,827
Encumbered			(18,084)	(25,916)
Ending Balance	68,133	47,337	10,827	(15,089)

Expenditure Detail	Ord #	2012		2013		2014		2015	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Side By Side All Terrain Vehicle	Bud								
3 Patrol Cars	Ord 08-42								
2013 Patrol Vehicle	Bud			44,000	40,071	40,000	25,845		
		-	-	44,000	40,071	40,000	25,845	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Public Works Department Fleet
152 - 383**

expenses thru 9/30/14

Acct #	2012		2013		2014		2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Beginning Balance	171,903		328,323		178,933		153,546	
4992 Annual Transfer to G/F	52,140		52,140					
4992 Transfer Per Ordinance 12-32	104,280							
5xxx Expenditures	-		(201,530)		(8,937)			
Subtotal	328,323		178,933		169,996		153,546	
Encumbered					(16,450)			
Ending Balance	328,323		178,933		153,546		153,546	

Expenditure Detail

Ord #	2012		2013		2014		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Track Excavator								
Loader Replacement								
4X4 Snow Plow - Airport								
Bronco Replacement								
Meter Tech Vehicle								
Ranger Replacement								
3/4 Ton Flatbed - Parks								
WS 1 Ton 4X4								
WS 1/2 Ton 4X4								
Striper								
A) Street Sweeper - Used								
2 Stage Snow Blower								
Sandblasting/Recoating								
2013 Budget								
8 Cubic Yard Sander			20,000	20,000				
F550 2 Ton 4x4			40,000	37,481				
Rubber Tire Excavator			120,000	110,000				
Paint 1995 JD410 Backhoe			10,000	10,000				
Replace V Plow			7,750	7,796				
Replacement Service Body			17,000	16,253				
2014 Budget								
Vehicle for new project manager					8,834	8937.09		
Repaint 1995 JE410 Backhoe					3,333			
	-	-	214,750	201,530	12,167	8,937	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

HAWSP Reserves

Fund 205

Expenses thru 9/30/14

Acct #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance	(3,199,284)	(2,999,286)	(2,948,035)	(2,900,134)
Revenue				
4201 Sales Tax	1,174,683	1,219,283	1,237,446	
4801 Investment Interest	-		-	
Assessment Revenue	216,056	166,298	200,000	
Assessment Interest	46,536	42,798	45,000	
Reimbursements				
Total Revenue	1,437,275	1,428,380	1,482,446	-
5xxx Expenditures				
Debt Payment - Principal	834,681	811,620	859,226	
Debt Payment - Interest	158,704	145,435	194,647	
GF Admin Fees	277,595	143,012	104,697	
Paradise Place Sewer Main Ext 13-43			29,600	
Land Purch for WST South Slope 14-39			80,000	
Total Expenditures, Encumbrances & Transf	1,270,980	1,100,067	1,268,170	-
Change in Net Assets	166,295	328,312	214,276	-
Ending Balance	(3,032,989)	(2,670,974)	(2,733,759)	(2,900,134)
Combine Fund 205 (HAWSP, LID Assessments & Debt)				
Adjustment to FB when moved to	(1,532,027)	(277,061)	(166,375)	
Proceeds from LT Debt	1,565,730			
Special Revenue Fund				
	(2,999,286)	(2,948,035)	(2,900,134)	(2,900,134)

**CITY OF HOMER
2015 OPERATING BUDGET**

HART Roads Reserves

160 - 766

Expenses thru 9/30/14

Acct #	2011 Actual	2012 Actual	2013 actual	2014 Budget	2015 Budget
Beginning Balance	4,673,142	5,457,110	6,329,117	6,025,492	6,892,873
Revenue					
4201 Sales Tax	1,061,183	1,057,215	1,095,521	1,113,701	-
4801 Investment Interest	34,990	26,215	25,966	10,000	10,000
4610 Plans (766)	60		600		
Total Revenue	1,096,233	6,540,540	1,122,088	1,123,701	10,000
Transfers Out					
Debt Payment - Principal					
Debt Payment - Interest					
Fund 100 - GF Admin Fees To 151-741 Ocean Drive Ord 04-37	141,927	161,590	75,737	93,476	
Total Transfers	141,927	161,590	75,737	93,476	-
Expenditures					
766 2012 paving projects Ord 12-18		31,469	657,080	33,800	
771 Soundview/Woodard Sewer (Ord 11-08) Repave Fish DK RD (Ord 12-51(A) Old Towne (paving/stripping) (Ord 13-24)	170,338	2,014			
774 Webber Repaving		16,350	692,895	45,045	
2014 Traffic Calming Pilot Project Old Town 14-31				84,000	
	170,338	49,833	1,349,975	162,845	-
Total Encumbrances, Transfers & Expenditures	312,265	211,424	1,425,712	256,320	-
End Balance	5,457,110	6,329,117	6,025,492	6,892,873	6,902,873

**CITY OF HOMER
2015 OPERATING BUDGET**

HART Trail Reserves

165-375

Expenses thru 9/30/14

Acct #	2012		2013		2014		2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Beginning Balance	339,522		362,575		441,622		438,339	
Revenue								
4201 Sales Tax	100,502		121,725		123,745		-	
4801 Investment Interest	1,506		1,448		1,448		1,448	
Total Revenue	102,007		123,172		125,193		1,448	
5xxx Expenditures			-	35,710	18,161			
Encumbered					99,929			
Transfers Out								
Fund 100 - GF Admin Fees	17,954		8,415		10,386			
Transfers	61,000							
Total Transfers	78,954		8,415		10,386		-	
Total Expenditures, Encumbrances & Transfers	78,954		44,125		128,476		-	
Ending Balance	362,575		441,622		438,339		439,787	

Expenditure Detail

Ord #	2012		2013		2014		2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Beluga Slough Trail - HART								
HART - Reber Trail								
Contract for a Trail Design Criteria Manual								
Homer Spit Trail								
Kachemak DR Trail asesment				17,607				
2013 Trail Impr., Greatland, Fairview & KH	20,000			25,000				
Trail/trailhead Access -Old towne			68,800	18,103				
2014 Seafarers Memorial Parking Lot expansion					15,000			
Beluga Slough Trail Improvements					25,000	18,161		
	20,000	-	93,800	35,710	40,000	18,161	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

Junk Cars

174 - 732

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance		7,917	4,461	(0)
4992 Annual Transfer	-	-	(4,461)	-
4992 Extra Transfer per Council	10,000			
4992 Fm Planning Res	5,000			
5xxx Expenditures	(7,083)	(3,456)	-	-
Subtotal	7,917	4,461	(0)	(0)
Encumbered				
Ending Balance	7,917	4,461	(0)	(0)

Expenditure Detail

Ord #	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Advertising	583			
Contractor-Moore&Moore	6,500	3,456		
	7,083	3,456	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Port & Harbor Cruise Ship Tax Reserves
460-927**

Expenses thru 9/30/14

Acct #	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance	669	68,869	67,297	668	34,616
4992 Annual Transfer					
Transfer to CSProjects					
4207 Cruise Ship Tax	68,200			34,398	
4801 Interest Income					
5xxx Expenditures		(1,572)			
5990 Transfer to Crusie ship proejct			(66,628)	(450)	
Subtotal	68,869	67,297	668	34,616	34,616
Encumbered					
Ending Balance	68,869	67,297	668	34,616	34,616

Expenditure Detail		2009		2011		2012		2013		2014		2015	
Ord #	Actual	Budget	Actual										
Port Security & enhancements	12-08						1,572				450		
for Cruise ship passengers	13-18				35,513			21,710					
		-	-		35,513		1,572	21,710	-	450			-

**CITY OF HOMER
2015 OPERATING BUDGET**

**Tidal Power Incubator Project
810-0375**

Updated 9/30/14

Acct #	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance	-		95,870	85,500
4990 Transfer from GF/FB	12-51(a)	100,000		
5210 Expenditures	-	(4,130)	(8,916)	-
Subtotal	-	95,870	86,954	85,500
Encumbered			(1,454)	
Ending Balance	-	95,870	85,500	85,500

Expenditure Detail

Ord #	2012		2013		2014		2015		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Travel				2,500	1,133				
Travel				12,000	2,997	8,916			
	-	-	-	14,500	4,130	-	8,916	-	-

**CITY OF HOMER
2015 OPERATING BUDGET**

OCEAN DRIVE LOOP SPECIAL ASSESSMENT DISTRICT

808-375

updated 9/30/14

Acct #	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Beginning Balance	-	-	19,167	41,245	74,396
4518 Special Assessments		19,167	22,078	33,151	33,151
4801 Interest Income					
5xxx Expenditures			-		
Subtotal	-	19,167	41,245	74,396	107,547
Encumbered					
Ending Balance	-	19,167	41,245	74,396	107,547

Expenditure Detail

Ord #	2011		2012		2013		2014		2015	
	Budget	Actual								
	-	-	-	-	-	-	-	-	-	-

City of Homer
2015 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, the library was built with a USDA, 4.13% Loan. The proceeds from the sale of the old library went directly to pay down library loans. As of 12/31/2013, \$1,325,451 was outstanding on this loan, with an annual payment of \$99,824 (P & I) in 2014 and 2015. The outstanding principal balance will be down to \$1,233,290 by the end of fiscal year 2015.
- **Gas line Loan (KPB):** As of 12/31/2013, the City borrowed \$8,809,368. By 12/31/2014, \$12,700,000 (maximum) is expected to be borrowed. Interest payments for 2014 and 2015 are \$307,933 and \$350,000 respectively.

Utility Fund - 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. Loans are taken out through Alaska Clean Water/Drinking Water through the ADEC. Low interest rates (1.5%) are payable in a twenty year time frame. Of the five loans listed, four of them are in part being paid back by customers through an /"LID" (Land Improvement District), which charges the customers up to 75% of the costs to run water lines to their property. As of 12/31/2013, \$15,166,504 was outstanding (see details). Budgeted repayments for FY 2014 and FY 2015 are \$1,001,568 and 991,698 respectively. By the end of 2015, the total (existing loans) outstanding will be down to \$14,591,578.

Port & Harbor Fund – The City of Homer participated Alaska Municipal Bond Bank 2013 General Obligation Bonds (2013A & 2013B Series) Issuance. Port & Harbor received the bond proceeds (loan). As of 12/31/2013, the outstanding balance was \$3,375,000. FY 14 payment total is \$288,650 (\$130,000 in principal); FY 15 payment total will be \$286,050 (\$130,000 in principal).

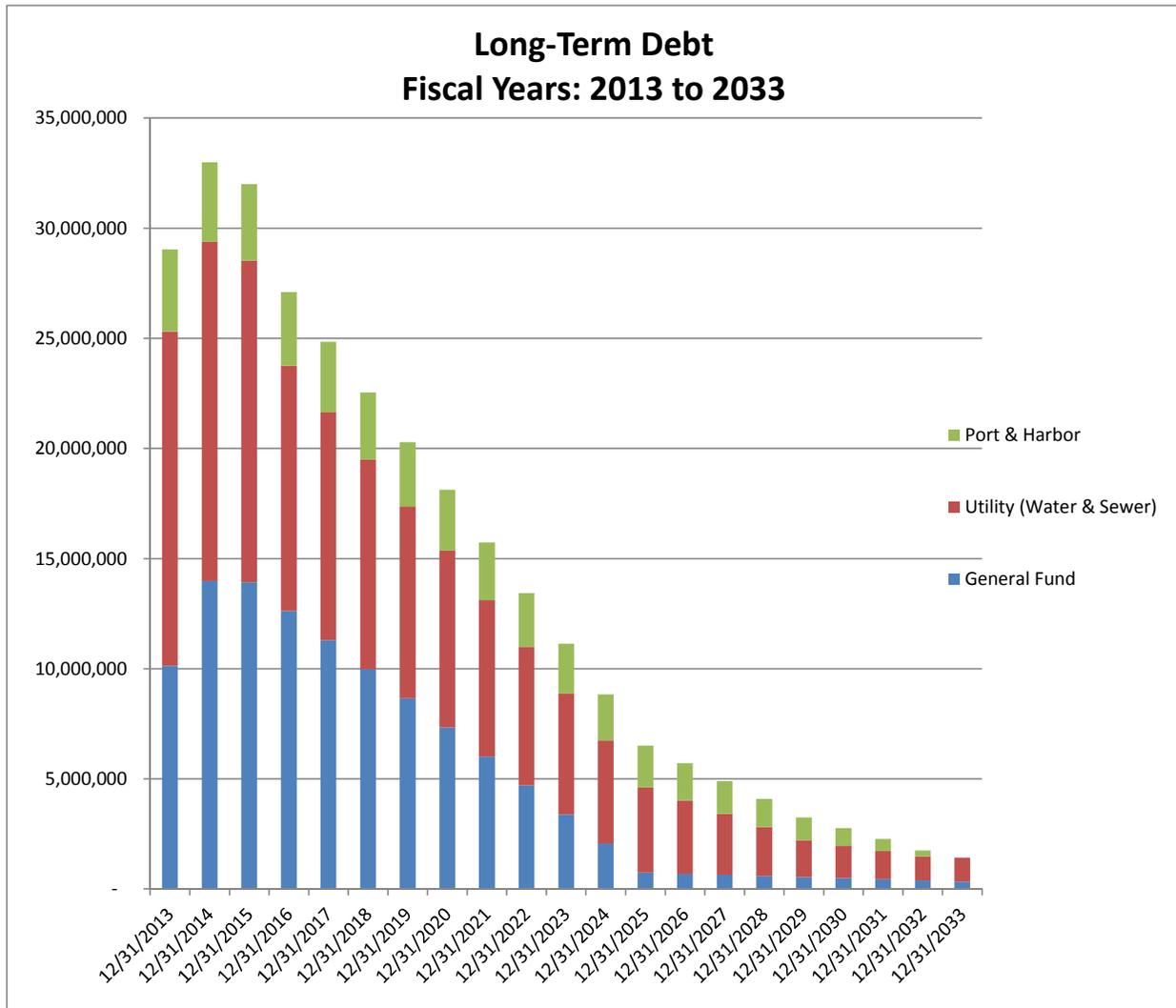
**City of Homer
2015 Operating Budget**

Summary of Total Debt

					Outstanding Balance							
Fund	Description	Start	Rate	Maturity	FY 2014 PMT		FY 2015 PMT		Audited	Audited	Unaudited	Unaudited
					Principal	Interest	Principal	Interest	12/31/12	12/31/13	12/31/14	12/31/15
General Fund	USDA Library Loan #20	2006	4.13%	2035	45,149	54,675	47,012	52,812	1,368,811	1,325,451	1,280,302	1,233,290
General Fund	Gas line Loan KPB	2013	4.00%	2024	0	307,933	0	350,000	0	8,809,368	12,700,000	12,700,000
Port & Harbor	Port Bonds	2013	2.00%	2033	130,000	158,650	130,000	156,050	0	3,735,000	3,605,000	3,475,000
Utility Fund	ADEC Loan #31**	2002	1.50%	2025	121,973	21,955	121,973	20,125	1,585,641	1,463,670	1,341,697	1,219,724
Utility Fund	ADEC Loan #41	2002	1.50%	2025	143,077	27,900	143,077	25,754	1,860,007	1,716,929	1,573,852	1,430,775
Utility Fund	ADWF Loan #261		1.50%	2032	79,587	22,247	79,587	21,488	1,564,173	1,512,146	1,432,559	1,352,972
Utility Fund	ACWF Loan #081	2006	1.50%	N/A	0	0	0	0	2,245,316	2,245,316	3,250,000	3,250,000
Utility Fund	ADWF Loan #271		1.50%	2032	88,799	28,476	90,131	27,701	2,023,006	1,935,520	1,846,721	1,756,590
Utility Fund	ADWF Loan #101		1.50%	N/A	0	0	0	0	422,412	422,412	470,000	470,000
Utility Fund	ADWF Loan #131	2008	1.50%	2030	364,001	87,360	364,001	81,900	6,188,025	5,824,023	5,460,022	5,096,021
Utility Fund	ADEC Loan #51**	2002	1.50%	2025	15,496	697	15,496	465	61,983	46,488	30,992	15,496
<u>Total Long-Term Debt*</u>					<u>988,082</u>	<u>709,893</u>	<u>991,277</u>	<u>736,295</u>	<u>17,319,374</u>	<u>29,036,323</u>	<u>32,991,145</u>	<u>31,999,868</u>
* does not include Accrued Leave Liability												

**City of Homer
2015 Operating Budget**

<u>Fiscal Year Ending</u>	<u>General Fund</u>	<u>Utility (Water & Sewer)</u>	<u>Port & Harbor</u>	<u>Total</u>
12/31/2013	10,134,819	15,166,504	3,735,000	29,036,323
12/31/2014	13,980,302	15,405,843	3,605,000	32,991,145
12/31/2015	13,933,290	14,591,578	3,475,000	31,999,868
12/31/2016	12,614,339	11,142,833	3,340,000	27,097,172
12/31/2017	11,295,388	10,341,341	3,200,000	24,836,729
12/31/2018	9,976,437	9,508,577	3,060,000	22,545,014
12/31/2019	8,657,486	8,706,994	2,915,000	20,279,480
12/31/2020	7,338,535	8,025,948	2,765,000	18,129,483
12/31/2021	6,019,584	7,099,501	2,605,000	15,724,085
12/31/2022	4,700,633	6,293,548	2,440,000	13,434,181
12/31/2023	3,381,682	5,486,094	2,270,000	11,137,776
12/31/2024	2,062,731	4,677,118	2,090,000	8,829,849
12/31/2025	743,780	3,866,594	1,900,000	6,510,374
12/31/2026	692,810	3,319,554	1,700,000	5,712,364
12/31/2027	641,840	2,770,920	1,490,000	4,902,760
12/31/2028	590,870	2,220,670	1,270,000	4,081,540
12/31/2029	539,900	1,668,779	1,040,000	3,248,679
12/31/2030	488,930	1,476,508	800,000	2,765,438
12/31/2031	437,960	1,282,547	545,000	2,265,507
12/31/2032	386,990	1,086,870	280,000	1,753,860
12/31/2033	336,020	1,086,870	-	1,422,890



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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
2015 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
2015 Operating Budget

600 HEALTH INSURANCE FUND						Adopted	Amended	Adopted	Increase/Decrease		
A/C Num.	Categories & Descriptions	12/31/09 Actual	12/31/10 Actual	12/31/11 Actual	12/31/12 Actual	12/31/13 Actual	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
										\$	%
Revenues											
4801	Interest	-	1,484	-	-	-	-	-	0	0	0.0%
4902	Other Revenue	3,569	422	-	-	1,861,748	360,915	360,915	0	(360,915)	-100.0%
4904	Contri Health	1,834,941	1,788,369	1,553,908	1,559,289	4,556	1,818,829	1,818,829	1,412,400	(406,429)	-22.3%
4907	Employee Health Contrib.	-	-	-	117,930	144,483	181,203	181,203	130,466	(50,737)	-28.0%
4910	Employee Dental Contrib.	-	-	-	-	-	12,801	12,801	12,000	(801)	-6.3%
4911	Employee Vision Contrib.	-	-	-	-	-	587	587	500	(87)	-14.8%
4992	Transfers Operating	-	-	-	-	800,000	-	-	0	0	0.0%
	Total Revenues	1,838,510	1,790,275	1,553,908	1,677,219	2,810,787	2,374,335	2,374,335	1,555,366	(818,969)	-34.5%
Expenses											
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimates</u>	<u>Estimates</u>	<u>Estimates</u>		
5102	Fringe Benefits	-	-	-	-	-	4,472	4,472	5,000	528	11.8%
5104	Fringe Benefits	-	-	-	-	-	178	178	-	(178)	-100.0%
5210	Prof & Spec Svc	95,720	47,303	58,603	96,533	85,179	222,928	222,928	70,000	(152,928)	-68.6%
5246	Health Ins Clms	1,118,734	1,090,563	1,285,767	1,780,281	1,978,754	1,265,223	1,265,223	-	(1,265,223)	-100.0%
5247	Health Ins Prem	389,730	412,148	479,696	438,910	394,881	330,920	330,920	-	(330,920)	-100.0%
XXXX	Health Ins Prem PMT								1,411,692		
5297	Health Insurance Incent.	-	-	-	-	-	60,894	60,894	65,789	4,895	8.0%
5609	Other	2,569	2,741	2,900	2,610	3,880	5,233	5,233	4,000	(1,233)	-23.6%
	Total Expenses	1,606,754	1,552,755	1,826,965	2,318,334	2,462,694	1,889,846	1,889,846	1,556,481	(1,745,057)	-92.3%
	Ending Fund Balance	231,756	469,275	196,218	(444,897)	(96,804)	387,685	387,685	386,570	(1,115)	
		<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>					

City of Homer
2015 Operating Budget

610 ISF - LEAVE CASH OUT							Adopted	Amended	Adopted	Increase/Decrease	
A/C Num.	Categories & Descriptions	12/31/09 Budget	12/31/10 Budget	12/31/11 Budget	12/31/12 Budget	12/31/13 Budget	12/31/14 Budget	12/31/14 Budget	12/31/15 Budget	From Prior Yr Amended	
										\$	%
(18,196) Transferred In											
4904	Charges for Leave Cash Outs	138,222	114,602	112,547	113,352	141,655	111,878	111,878	139,522	27,644	24.7%
4904	Charges for Leave Cash Out	15,901	12,785	16,211	15,699	21,824	14,622	14,622	11,921	(2,701)	-18.5%
4904	Charges for Leave Cash Out	21,538	18,064	20,412	20,093	25,574	14,527	14,527	11,094	(3,433)	-23.6%
4904	Charges for Leave Cash Out	49,339	39,549	35,830	35,855	42,163	32,905	32,905	23,038	(9,867)	-30.0%
Total Transferred In		225,000	185,000	185,000	184,999	231,216	173,932	173,932	185,575	11,643	6.7%
		Expenses	Actual	Actual	Actual	Actual	Estimates	Estimates	Estimates		
5102	GENERAL FUND - LEAVE CASH OUTS	10,299	6,786	9,871	8,026	12,405	8,158	8,158	9,530	1,372	16.8%
5104	GENERAL FUND - LEAVE CASH OUTS	390	-	144	167	1,326	-	-	498	498	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	142,649	85,523	129,850	105,005	177,185	104,516	104,516	128,902	24,386	23.3%
Total General Fund		153,338	92,310	139,865	113,199	190,915	112,674	112,674	138,929		
5102	WATER - LEAVE CASH OUT	3,107	329	1,491	275	2,219	54	54	849	795	1458.4%
5104	WATER - LEAVE CASH OUT	-	-	-	-	-	-	-	0	0	0.0%
5106	WATER - LEAVE CASH OUT	40,394	4,038	19,482	3,459	28,834	770	770	11,021	10,251	1331.9%
										0	0.0%
5102	SEWER - LEAVE CASH OUT	2,602	1,126	80	682	643	1,100	1,100	808	(292)	-26.5%
5104	SEWER - LEAVE CASH OUT	-	-	-	-	-	-	-	0	0	0.0%
5106	SEWER - LEAVE CASH OUT	35,307	14,606	987	8,174	8,226	14,315	14,315	10,238	(4,077)	-28.5%
Total Water & Sewer		81,410	20,100	22,040	12,590	39,922	16,239	16,239	22,917		
5102	PORT - LEAVE CASH OUT	3,073	1,335	3,003	1,563	1,235	2,163	2,163	1,653	(509)	-23.6%
5104	PORT - LEAVE CASH OUT	-	-	-	-	-	-	-	0	0	0.0%
5106	PORT - LEAVE CASH OUT	41,534	16,968	38,407	17,198	18,155	28,506	28,506	21,286	(7,220)	-25.3%
Total Port & Harbor		44,607	18,303	41,410	18,761	19,390	30,669	30,669	22,940		
Total Expenses		279,355	130,713	203,314	144,549	250,227	159,582	159,582	184,786	25,204	15.8%
Fund Balance		(72,551)	(18,263)	(36,577)	3,872	(15,139)	(789)	(789)	0	789	-100.0%

Calculation Method:

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

a - b = The estimated budget for the following fiscal year

City of Homer
2015 Operating Budget

Revolving Energy Fund (Created by Ordinance 10-14)											
Fund 620 Transfer to Revolving Energy Fund A/C 620-0375-4902											
	Airport HVAC Improvement	Airport Terminal Lighting	Police Station Lighting Upgrade	Police Station HVAC Improvements	Public Works Piping Insulation	Raw Water Pump Station Motor Upgrade	Sewer Treatment Plant Lighting Upgrade	Sewer Treatment Plant Lagoon Solar Aerat	Sewer Treatment Plant Pump Motor Upgrade	Homer Harbor Lighting	
Transfer from	100-0149	100-0149	100-0160	100-0160	100-0170	200-0400	200-0500	200-0500	200-0500	400-0600	Total
Loan Amount	\$ 22	\$ 85,631	\$ 121	\$ 21	\$ 1,064	\$ 6,284	\$ 65,318	\$ 103,953	\$ 1,350	\$ 29,294	\$ 293,058
Payback Schedule	1.4	8.1	6.0	6.2	8.1	13.4	8.6	8.7	4.7	8.9	
FY 2012	22.00	10,571.73	121.00	21.00	131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,458.47
FY 2013		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2014		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2015		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2016		10,571.73			131.36	468.96	7,595.12	11,948.62	201.06	3,291.46	34,208.30
FY 2017		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2018		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2019		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2020		1,057.17			13.14	468.96	4,557.07	8,364.03		2,962.31	17,422.68
FY 2021						468.96					468.96
FY 2022						468.96					468.96
FY 2023						468.96					468.96
FY 2024						468.96					468.96
FY 2025						187.58					187.58
Total Payback	22.00	85,631.00	121.00	21.00	1,064.00	6,284.00	65,318.00	103,953.00	1,350.00	29,294.00	293,058.00
Loan Balance	0	0	0	0	0	0	0	0	0	0	\$ -

Fund Balance	Beginning Bal.	Change In Net Asset	Ending Bal.
FY 2010	-	315,691.00	315,691.00
FY 2011	315,691.00	(315,000.00)	691.00
FY 2012	691.00	34,458.47	35,149.47
FY 2013	35,149.47	34,294.47	69,443.95
FY 2014	69,443.95	34,294.47	103,738.42
FY 2015	103,738.42	34,294.47	138,032.89
FY 2016	138,032.89	34,208.30	172,241.20
FY 2017	172,241.20	34,007.24	206,248.44
FY 2018	206,248.44	34,007.24	240,255.68
FY 2019	240,255.68	34,007.24	274,262.91
FY 2020	274,262.91	17,422.68	291,685.60
FY 2021	291,685.60	468.96	292,154.55
FY 2022	292,154.55	468.96	292,623.51
FY 2023	292,623.51	468.96	293,092.46
FY 2024	293,092.46	468.96	293,561.42
FY 2025	293,561.42	187.58	293,749.00
			691.00

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

**City of Homer
2015 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):

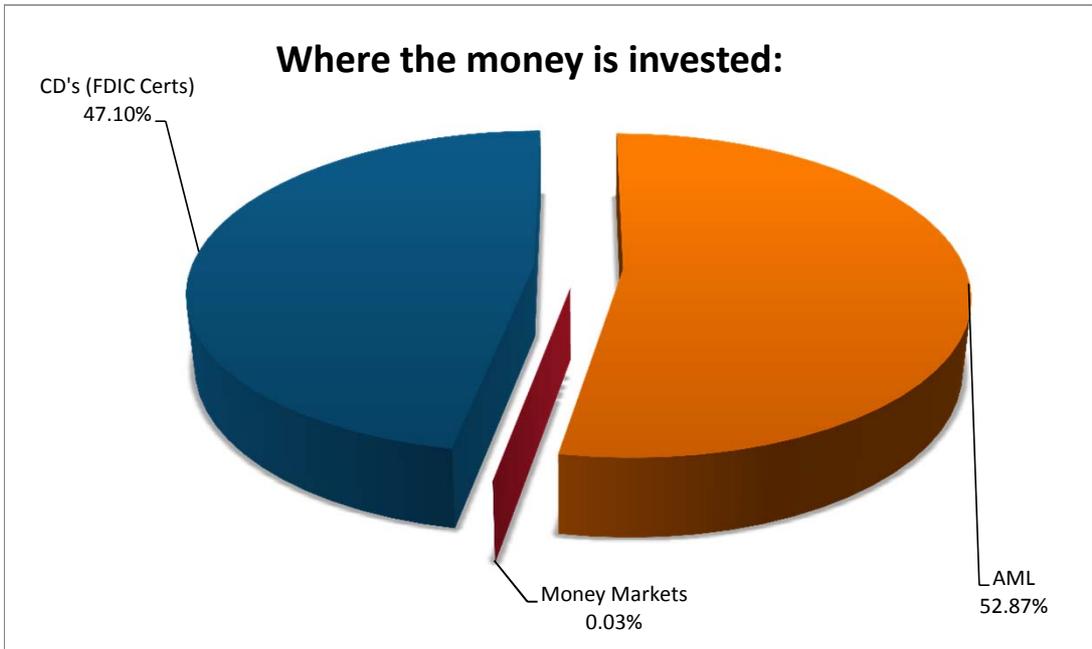
1. U. S. Treasures
2. Other securities issued by United States Government and its Agencies
3. Units of the Alaska Municipal League investment pool
4. Certificate of Deposits and other FDIC insured deposits
5. Taxable bonds or notes issued by any state or political subdivisions
6. Bankers' Acceptances 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

Through 11/30/14

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Alaska Municipal League	\$ 8,274,502	53%
Dain Rauscher	\$ (0)	0%
Pro-Equities	\$ 5,993,879	38%
Raymond James	\$ 1,382,401	9%
Total Cash and Investments	\$ 15,650,783	100%

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
<= 3 months	4/30/2015 \$ 8,289,159	55%
3 - 6 months	6/30/2015 \$ 498,690	3%
6 - 9 Months	9/30/2015 \$ -	0%
<= 12 months	12/31/2015 \$ 248,415	2%
Over 1 Year	\$ 6,614,520	41%
TOTAL	\$ 15,650,783	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
2015 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.

PERMANENT FUND - ORDINANCE 05-14(S)

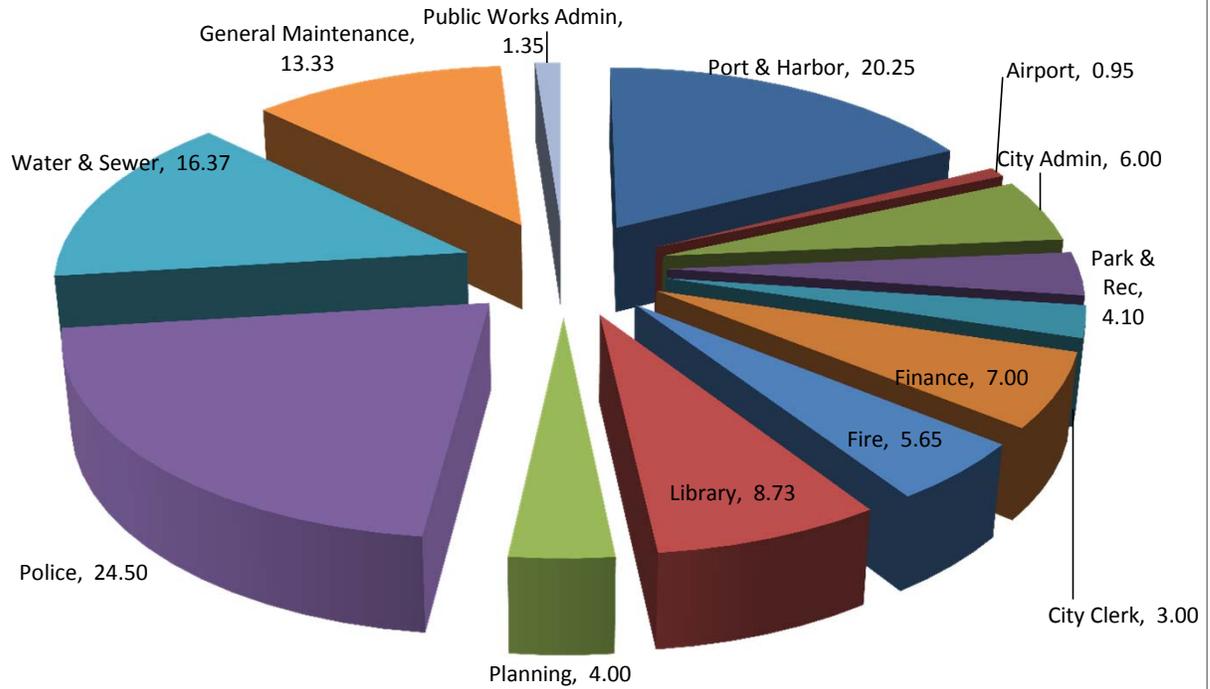
INVESTMENT PORTFOLIO:

U.S. BANK	
Income - 806-301	GROWTH - 999-1044 / 302 806-302

Balance as of 1/1/2014	633,318	1,330,274	1,963,592
2014 Activity	Income	Growth	Total
Adminstrative Fees	(4,746)	(10,180)	(14,926)
Interest / Dividends Earned	14,162	13,080	27,243
Recognized Gains/Losses	(1,530)	18,752	17,222
Cash Disbursement - to Non-profit	-	-	-
Unrealized Gain/Losses	299	52,785	50,917
Accrued Interest	(645)	(0)	(645)
Contributions	-	-	-
11/30/2014 Balance	640,858	1,404,712	2,043,403

**City of Homer
2015 Operating Budget**

Personnel by Department (FTEs)



<u>Department</u>	<u>FTEs</u>
Port & Harbor	20.25
Airport	0.95
City Admin	6.00
Park & Rec	4.10
City Clerk	3.00
Finance	7.00
Fire	5.65
Library	8.73
Planning	4.00
Police	24.50
Water & Sewer	16.37
General Maintenance	13.33
Public Works Admin	1.35
<u>Total FTE</u>	<u>115.23</u>

**City of Homer
2015 Operating Budget**

<u>Job Position</u>	<u>Range</u>	<u>FTE</u>
Administrative Assis	12	1.00
City Manager	N/A	1.00
Community Recreation	16	1.00
Temp Community Rec	4	0.06
Temp Community Rec	4	0.06
Temp Community Rec	4	0.06
Temp Community Rec	4	0.06
Community Recreation	4	0.06
Community & Economic Development Coordinator	23	1.00
Personnel	18	1.00
IT Analyst	10	1.00
Information Technology Manager	23	1.00
City Clerk	23	1.00
Deputy City Clerk II	13	1.00
Deputy City Clerk	9	1.00
Acct Tech II	10	1.00
Accounting Supervisor	20	1.00
Acct Tech III	11	1.00
Acct Tech I - AP	6	1.00
Customer Ser Cashier	7	1.00
Acct Tech IV	14	1.00
Finance Director	25	1.00
Services Coordinator	14	1.00
Fire Chief	25	1.00
ESS II	14	1.00
ESS III/TR Captain	17	1.00
ESS II	14	1.00
Temp ESS I	12	0.33
Temp ESS I	12	0.33
Temp Library Aid	3	0.17
Temp Library Aid	3	0.17
PT Library Tech I-28 hrs	5	0.70
Temp Library Aid	3	0.17
Library Tech III	10	1.00
Library Tech II	8	1.00
Temp Library Aid	3	0.17
Library Tech II	10	1.00
Youth Services Librarian	15	1.00
Library Director	23	1.00
Library Tech II	8	1.00
Temp Library Aid	3	0.17
PT Library Tech I	5	0.70
PT Library Tech I-20 hrs	5	0.50
Deputy City Planner	15	1.00
Planning Tech/Code	14	1.00
City Planner	23	1.00
Planning Clerk	7	1.00
Chief of Police	25	1.00
Lieutenant/Jail Admin	22	1.00

**City of Homer
2015 Operating Budget**

<u>Job Position</u>	<u>Range</u>	<u>FTE</u>
Police Sergeant	19	1.00
Temp/Casual Jail Off	10	0.15
Communications Supervisor	19	1.00
Police Officer III	16	1.00
Police Administration	N/A	0.10
Jail Officers	14	1.00
Police Officer III	16	1.00
Police Sergeant	21	1.00
Temp/Casual Jail Off	10	0.15
Police Officer III	16	1.00
Police Officer II	15	1.00
Jail Officers	10	1.00
Police Officer II	15	1.00
Jail Officers	10	1.00
PS Dispatcher II	13	1.00
Police Sergeant	19	1.00
Jail Officers	10	1.00
Jail Officers	10	1.00
PS Dispatcher I	13	1.00
PS Dispatcher I	13	1.00
PS Dispatcher I	11	1.00
Police Officer I	14	1.00
PS Dispatcher I	11	1.00
PS Dispatcher I	11	1.00
PS Dispatcher II	13	1.00
Case manager	N/A	0.10
Harbor Officer II	12	1.00
Harbor Main Tech II	11	1.00
Harbor Director	25	1.00
Deputy Harbormaster	20	1.00
Fish Dock	17	1.00
Port Maintenance Supervisor	15	1.00
Fish Dock	11	1.00
Harbor Officer II	12	1.00
Harbor Officer II	12	1.00
Administrative Super	12	1.00
Administrative Secr	9	1.00
Harbor Main Tech I	11	1.00
Harbor Officers	11	1.00
Harbor Officers	11	1.00
Fish Dock Operator I	10	1.00
Administrative Assist	9	1.00
Temp Harbor Assist I	2	0.25
Temp Harbor Assist I	2	0.25
Temp Harbor Assist I	2	0.25
Temp Harbor Assist II	4	0.60
Temp Harbor Assist II	4	0.60
Temp Port Maint I	8	0.50
Temp Enforcement Aid	8	0.40

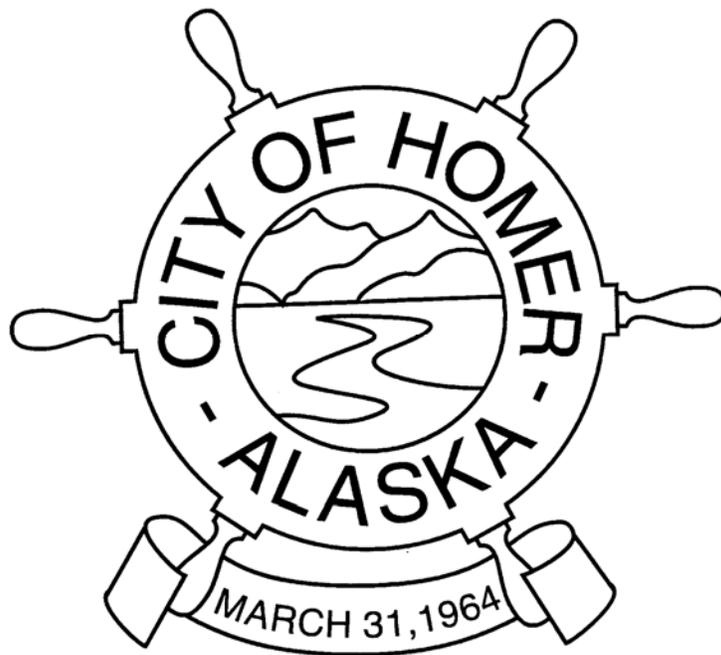
**City of Homer
2015 Operating Budget**

<u>Job Position</u>	<u>Range</u>	<u>FTE</u>
Temp Fish Dock Maint	8	0.50
Temp Ice Plant Maintenance Tech	8	0.50
Temp Camp Fee Collec	4	0.40
Temp Parks Maintenance	2	0.40
Temp Parks Maintenance	2	0.40
Temp Camp Fee Collec	4	0.40
Temp Parks maintenance	2	0.40
Temp Camp Fee Collect	4	0.40
Temp Camp Fee Collect	4	0.40
Temp Utilities Labor	4	0.40
Temp Admin Assistant I	5	0.50
Temp Building Maint. Tech I	8	0.50
W/WW Lead Operator	15	1.00
Lead Operator	15	1.00
PW Inspector	20	1.00
Public Works Director	25	1.00
W/WW Util Tech I	9	1.00
Building Main Tech 2	15	1.00
Engineering GIS Tech	16	1.00
Building Custodian	3	1.00
Lead W/WW Utilities Tech	15	1.00
Building Main Tech I	8	1.00
Building Custodian	3	1.00
Parks & Recreation	14	1.00
Treat Plant Op III	14	1.00
Treat Plant Op I	10	1.00
W/WW Util Tech II	12	1.00
W/WWT Superint	22	1.00
Equip Operator II	12	1.00
Treat Maint Tech II	11	1.00
W/WW Util Tech II	12	1.00
W/WW Util Tech II	12	1.00
Treat Maint Tech	10	1.00
Project Manager	18	1.00
Administrative Assist	10	1.00
Equip Operator II	12	1.00
Equip Operator II	12	1.00
Equip Operator II	12	1.00
Permit Technician	16	1.00
Equip Operator II	12	1.00
Head Mechanic	15	1.00
Line Mechanic I	11	1.00
Line Mechanic II	11	1.00

2015 OPERATING BUDGET

HOURLY SALARY SCHEDULE													Implement: January 1, 2014		
													<i>Walt Dink</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	11.89	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

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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 mills; 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

CITY OF HOMER

BUDGET GLOSSARY

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

CITY OF HOMER

BUDGET GLOSSARY

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.