

CITY OF HOMER

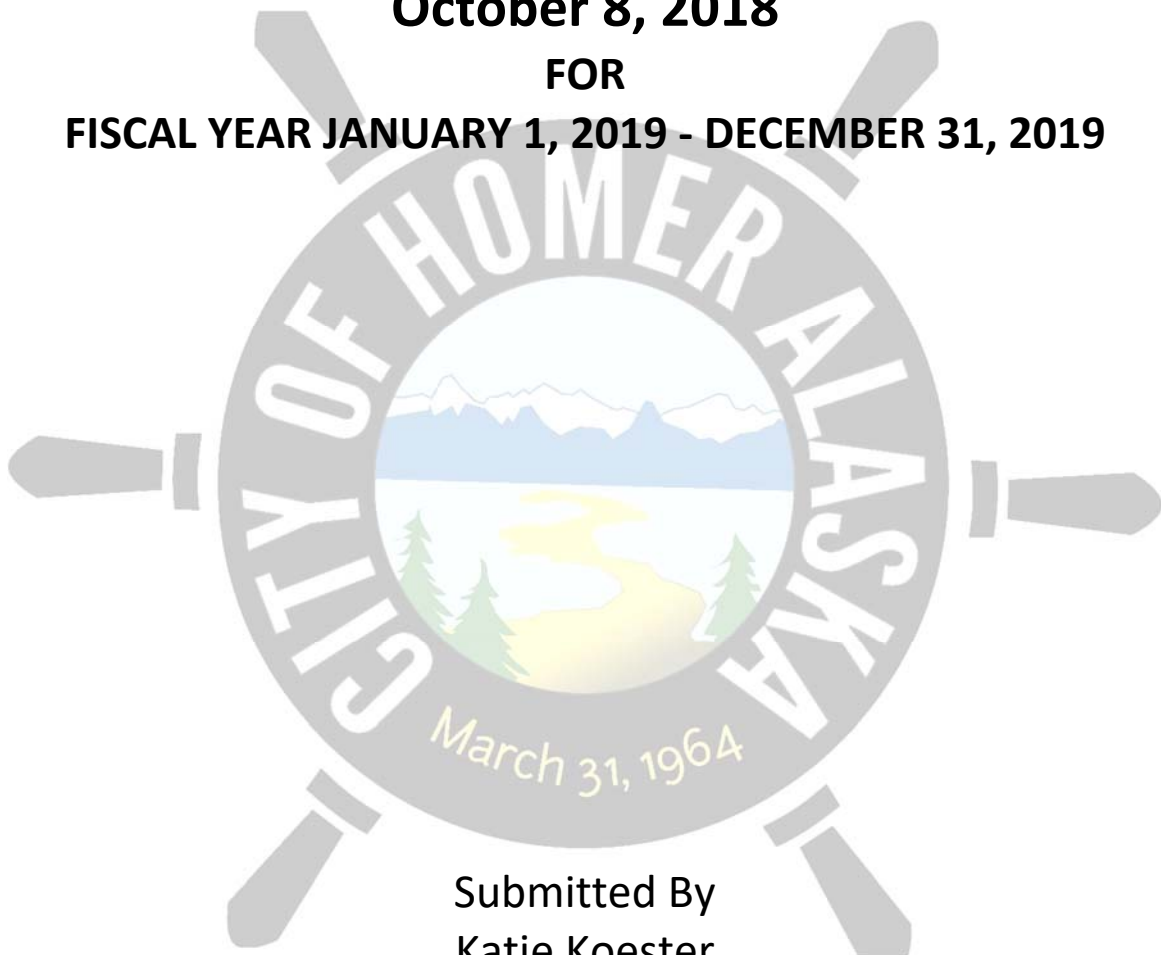
DRAFT BUDGET

By Homer City Council

October 8, 2018

FOR

FISCAL YEAR JANUARY 1, 2019 - DECEMBER 31, 2019



Submitted By
Katie Koester
City Manager

Prepared By Finance Department

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 | Castner, Ken |
| Council Members | Aderhold, Donna Smith, Heath Stroozas, Tom Erickson, Shelly Venuti, Caroline Lord, Rachel |

CITY ADMINISTRATION:

| | |
|--------------|---------------|
| City Manager | Katie Koester |
|--------------|---------------|

Departments & Divisions

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

Department & Division Heads

Melissa Jacobsen
Elizabeth Walton
Bob Painter
Andrea Browning
Nick Poolos
Ann Dixon
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud

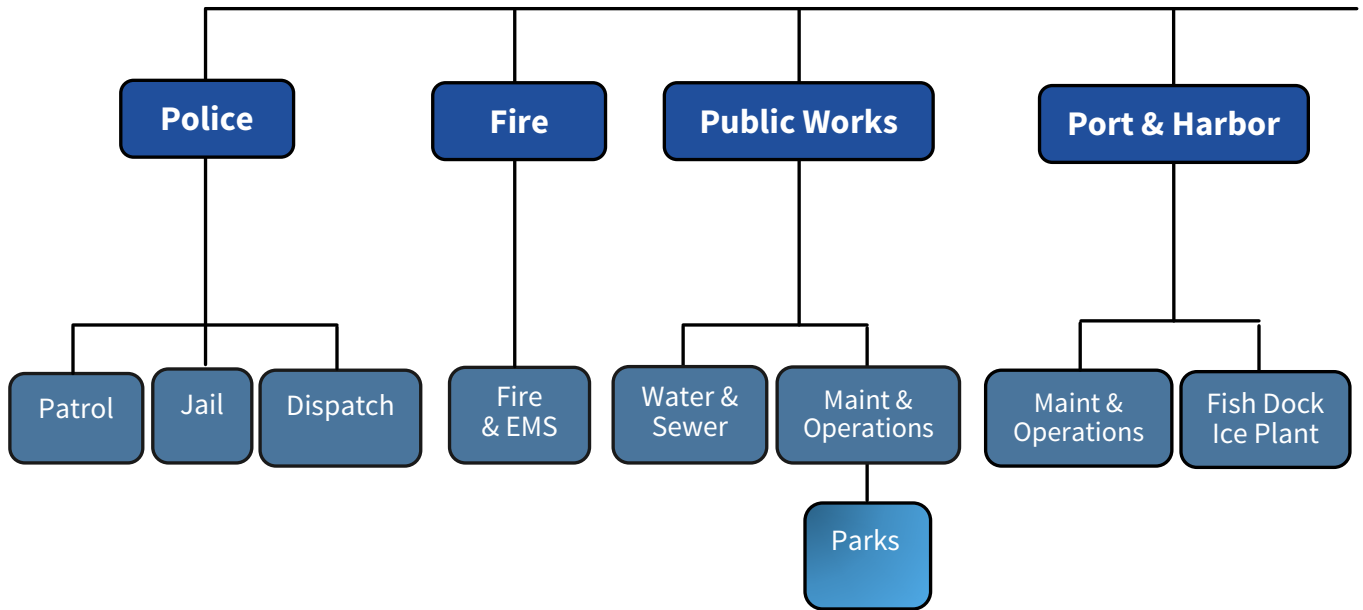
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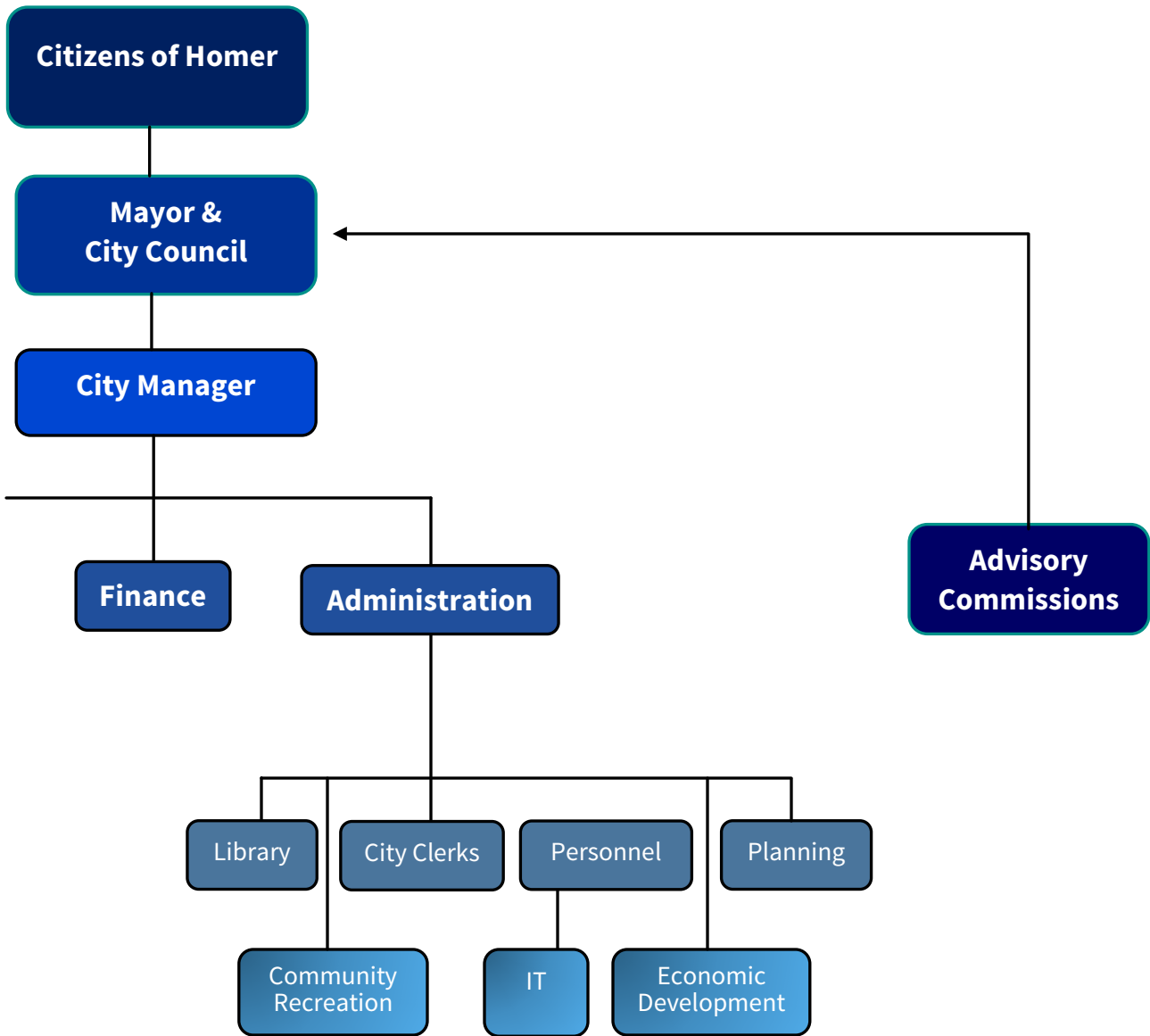


“WHERE THE LAND ENDS AND THE SEA BEGINS”



City of Homer Departments & Divisions





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2019 DRAFT BUDGET MESSAGE

Fiscal Year 2019

Introduction & Overview

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 2019 budget contains a number of changes in presentation you may notice. These are the results of applying General Finance Officer Accounting standards for best practices in budget presentation to our budget. Changes include a more succinct and visual presentation of department overviews, a budget message that clearly discusses short term factors, analyzes trends, and articulates priorities for the upcoming budget year. We have also included more demographic and economic data in the City Profile section as background information. I hope you find these changes helpful to your understanding of the City of Homer budget and the services funded therein.

Short Term Trends

Economists are hopeful that the State of Alaska is nearing the end of the economic recession that has stagnated growth for years and put many municipalities in unsustainable fiscal situations. Thankfully, the City of Homer has weathered the downturn relatively well with a diverse economic base and a strong visitor industry to offset losses in other sectors. Nevertheless, substantial uncertainty in Alaska's economic future remains. As the State continues to struggle with revenue shortfalls, municipalities will be a target for cost shifting whether directly by reducing Community Assistance and contracts for services, or indirectly by a declining level of state services that puts pressure on existing municipalities.

Significant Budgetary Items City-wide

The 2019 Draft Budget introduces no significant changes in service delivery or priorities from 2018. As you know, we have had years of status quo budgets driven by revenue constraints and robust demand for services from the public. Noteworthy items that apply to all sectors of the City are changes in health insurance, electricity, and liability/property insurance:

Health Insurance. For the first time in a long while, we have received dependable numbers on health insurance premium increases before presenting the budget to Council. This allows for better budgeting and planning. Because of positive trends in usage, a competitive market and switching dental providers, health insurance premiums are budgeted to increase by only 5% in 2019. The per-month, per-employee contribution to health insurance in 2019 is budgeted at \$1410, up from \$1350 in 2018. Previous budgets added the per-employee per-month contribution to a draw on the Health Insurance Fund to fund the

City of Homer

employer portion of health insurance premiums. This insulated the operating budget from sharp increases and acted as a reserve fund for health insurance. In 2018 Council drew the Health Insurance Fund down to fund depreciation reserve accounts, including a portion of the new police station. This reduction established a policy of accurately reflecting the cost of health insurance in the operating budget through the per-employee per-month allocation. The \$1410 per-employee per-month in the 2019 Draft Budget represents the true cost of providing health insurance to employees and their dependents. Employees will also see a 5% increase in premiums, a policy that was established in the 2017 budget cycle.

Electricity. The 2019 Draft Budget spends just shy of \$1.3 million on electricity. Traditionally, scheduled rate hikes have not been built into the budget, but rather adjusted for in subsequent years based on experience. In an effort to true up electricity costs, the 2019 Draft Budget applies a three year average with a 10% increase (reflecting an October 2018 scheduled rate increase by Homer Electric Association). Outliers, such as a high year at the Fire Hall due to construction, were factored in to the best of our ability. Applying this methodology consistently combined with the anticipated HEA rate increase results in an \$113,818 increase (less than 9%) from the 2018 budget.

Liability/Property/Auto Insurance. The 2019 Draft Budget includes an overall decrease in the cost of liability, property and auto insurance provided by Alaska Municipal Joint Insurance Association due to a careful analysis of the distribution of cost and actuals performed in 2018. You'll notice that the cost fluctuates by department due to this analysis. AMLJIA is on a July-June fiscal year and the City will be renewing those rates in the summer of 2019.

General Fund

The General Fund is where tax dollars provide essential government services, which means it receives the most scrutiny out of the three City of Homer funds. General Fund encompasses everything from Library to Police and Fire and administrative functions like the City Manager and Clerk's Office in-between. General Fund services have remained status quo in the 2019 budget. A deeper dive into revenue and expenditures follows.

Revenue

The City of Homer develops tax revenue projections for the General Fund based on a linear regression model that inputs data going back to 2011. This is supplemented with sales tax, property valuation, and economic projections provided by the Borough and the State. Finally, information regarding economic trends provided by local and state sources is taken into consideration. The 2019 Draft Budget projects a decrease in sales tax revenue when compared to last year due to changes to the Homer Accelerated Roads and Trails (HART). However, overall growth in sales and property taxable base is projected to be up, which will help buffer the implementation of changes to HART.

Sales Tax. Sales tax makes up over 50% of General Fund revenue. The 2019 Draft Budget reflects a decrease in sales tax revenue due to the end of the three year suspension of HART. However, strong sales tax returns have remained a constant trend over the last few years and helped the City weather

City of Homer

the effect of declining revenue from the State. Taxable sales are up 3% between the first two quarters of 2017 and 2018.

2018 was the final year of the General Fund capturing revenue from HART – a special fund dedicated to road and trail construction and major renovation funded by a ¾% sales tax to the General Fund. However, in the 2017 municipal election, voters approved a permanent change to the definition of HART to allow maintenance of roads and trails as eligible expenses. This change prioritizes taking care of the infrastructure we have. The budget before you transfers approximately \$730,000 to the General Fund to cover road and trail maintenance. Not all eligible road and trail maintenance expenses are funded through HART; Homer City Code requires an annual minimum set aside of \$550,000 directed to the corpus of the fund which is reserved for HART capital projects. The 2019 budget reserves the required \$500,000 minimum for HART Road project and reserves \$80,000 for HART Trail projects. We were able to increase the mandatory \$50,000 set aside for HART Trail projects due to less eligible trail maintenance expenditures in the 2019 Draft Budget. The net impact of these changes means the 2019 Draft Budget sets aside \$716,421 to General Fund Depreciation Reserve accounts, about half as much as went into reserves in 2018. All things considered, the City of Homer has fared the economic downturn well and I am proud of the City Council and the voters of Homer for dealing with impending shortfalls now instead of waiting for the last minute. Nevertheless, any growth in services must be met with a serious conversation about revenue.

Property Taxes. Property taxes make up over ¼ of general fund revenue and are predicted to increase by \$141,978 over the 2018 approved budget passed in December of 2017. Volatility in property tax revenue last year (due to the Kenai Peninsula Borough Assessor implementing a new model for property tax valuation in 2017 the ensuing controversy over it) produced a property tax spike and a midyear revenue adjustment just shy of \$300,000. The new model has since leveled out and a more modest increase is projected for 2019.

Airport Revenue. The City of Homer runs the Homer Airport building and leases space to business including an airline, car rental and coffee shop. 2018 saw an increase in revenue with a couple of small seasonal leases and expansion of the coffee shop lease. The 2019 budget does not anticipate any significant changes in lease revenue. Though Airport revenue has increased over the last few years, operating the airport building is a service the City provides the community and is subsidized by General Fund.

Charges for Services. Charges for services is where the City books revenue from Community Recreation fees, ambulance billing, campground fees, and our contract to provide fire protection for Kachemak City, among other things. This revenue category is predicted to increase slightly due primarily to robust camping fee returns.

Operating Transfers. The purpose of operating transfers is to allocate certain General Fund expenses to other funds to report the true impact of those services on a fund level. It also is a cost recovery mechanism for the General Fund. In addition, operating transfers is where the transfer from HART to cover road and trail maintenance shows up. City policy splits HART 90/10 between Roads and Trails. In

City of Homer

the 2019 Draft Budget \$590,836 covers a portion of Gravel, Paved, and Winter Road maintenance and \$25,000 is representative of how much is currently spent on trail maintenance.

Expenses

General Fund operating expenditures in the 2019 Draft Budget increase by 1.81% over the 2018 adopted budget. This modest increase reflects an increase in benefits, changes to how health insurance is budgeted, and the increases in electricity and audit that are distributed city wide. Another increase is from extending the wage scale by two ranges for three positions categorized as ‘significantly low’ (Finance Director, Police Chief, and Public Works Director) in the 2017 parity study. Although this expansion does not achieve parity with neighboring communities, the change acknowledges the positions’ high level of responsibilities and market demand for those positions within the City of Homer’s limited budget constraints.

An operational change in the 2019 Draft Parks Budget proposes to bring parks and trails turf management in-house by hiring two additional seasonal employees in the summer and requesting capital funds to purchase lawn mowing equipment. This will allow greater man-hours to be dedicated to managing turf, improved quality and increased efficiency as those employees can be assigned other duties when not mowing parks or trails. Another change in Parks will be contracting out the growing of flowers for City beautification. This will free up staff time for park maintenance, provide a guaranteed product and contribute to the local agricultural economy. These changes have a neutral impact on the budget as funds previously spent on the mowing contract will be reallocated.

Transfers to Reserves

HCC 3.05.045 requires that the City Budget be balanced. Resolution 06-100 directs the City to attain a cash balance in depreciation reserve accounts equal to 40% of depreciable capital assets (excluding land) by 2016. The current value of General Fund for insurance purposes is \$25 million and the balance of General Fund reserves is just over \$2 million, or 8% of depreciable capital assets (excluding project funds). The fiscal reality of the last ten years has hampered the City’s ability to meet the 40% goal set forth in Resolution 06-100. Council may want to reevaluate goals for the desired level of reserve funding, nevertheless average spending from General Fund reserves is around half a million dollars, demonstrating annual demands placed on reserves for everything from replacing vehicles to roofs. Fortunately, with the suspension of HART over the last three budget cycles, Council has been able to rebuild the balance of the reserves and fund important capital projects. The 2019 Draft Budget has less General Fund Revenue with the changes to HART, but does manage to set aside \$826,771 in transfers. Of that amount, \$10,000 is a mandatory transfer to the seawall reserve account and \$100,350 represents the General Fund’s share of water hydrant maintenance. The remaining \$716,421 is transferred to the General Fund reserve accounts listed on the following page.

City of Homer

| General Fund Proposed Transfers to Reserves | | |
|---|-----------|--|
| Account | Amount | Justification |
| Police Fleet | \$100,000 | Fund vehicle replacement schedule for HPD |
| Fire Fleet | \$104,421 | Apparatus at HVFD is ageing and there a replacement schedule that does not rely on grants as the main source of funding will require an increase in dedicated savings. |
| Public Works Fleet | \$100,000 | Public Works has heavy demands on vehicles and aging equipment and current balance of this fund is under \$50,000. |
| Parks and Recreation Reserve | \$100,000 | This fund balance is low at \$31,602 and there are significant demands on park infrastructure and equipment. |
| Library | \$62,000 | The Library presented a depreciation schedule for replacing equipment that is used by the public. This transfer funds the requested set aside for 2019 (see operating budget requests for detail). |
| Airport | \$100,000 | The Airport is critical infrastructure and beginning to show wear and tear. Anticipated needs include replacing the security camera and a back-up generator. |
| Public Works Reserve | \$150,000 | The public works complex is aging, and with conversations circulating regarding relocating building maintenance, it is prudent to build this reserve. |
| Balance Health Insurance Fund for 2018 | \$80,912 | The 2018 budget transferred approximately \$1,000,000 out of the Health Insurance Fund back to the individual funds they came from (GF, Enterprise and W/S). This resulted in an overdraw of the fund for 2018. This transfer combined with transfers from Enterprise and W/S eliminates the negative balance. |
| Total | \$593,024 | |

General Fund Capital Projects

The FY2018 budget includes \$593,024 in recommended General Fund capital projects. The largest expense on this list (\$130,000) is to upgrade the wireless network links connecting all City facilities. This infrastructure replacement is needed not only to keep our technology current, but to protect the security of the network. Other priority items listed below include purchasing two new vehicles for the police department as part of upgrading the fleet to all-season 4-wheel drive vehicles, replacing durable

City of Homer

field computers for officers, and replacing security cameras at the Airport and Library. Most of the capital projects recommended for funding replace aging equipment and infrastructure rather than providing expanded capacity or services. One request that was not funded was a generator for the Airport. I would like to explore grant opportunities before investing General Fund dollars in this project. However it may be necessary in the future due to competing demands on available grant programs.

The proposed projects approved by the City Manager are listed below. A complete list of all proposed projects and project descriptions can be found in the Projects section of the 2019 Draft Budget.

| Requests (>+\$5000) Description | BY | Amount |
|---|-----------|------------------|
| Patrol Officer Vehicles (2) | Police | \$88,000 |
| Lawn Maintenance Equipment | PW | \$20,000 |
| Airport Security Camera | PW | \$20,000 |
| Library Security Camera | Library | \$20,000 |
| Officer Laptop Replacement | Police | \$32,428 |
| Licensed Microwave WAN | Police | \$130,000 |
| Total General Fund CM Approved | | \$310,428 |

Budget Priorities

This section contains the City Manager's budget priorities for items that are presently not included in the budget. These pressing needs will only grow with time.

- **Personnel:** Every department has expressed a need for additional staffing capacity and felt the strain that years of tight budgets have put on their capacity. The personnel requests included in the budget but not approved by the City Manager include a patrol officer and full time community recreation assistant. I am keeping my eyes and ears out for a potential grant for a patrol officer, as at one time the federal government routinely offered such programs.
- **Cost of Living Increase:** The 2019 Draft Budget does not include a cost of living increase (COLA) for employees. There are many good reasons to fund ongoing modest COLAs: it protects our wage scale against erosion and values our hardworking employees. However, holding off on a COLA allows us to gain a reality check on General Fund revenue in a year of transition. If the tax base continues to be strong, as I predict and as history has indicted, the City of Homer will weather these changes. The 2020 Draft Budget will need to take a serious look at both the increase in cost of living in Homer and what the City of Homer can afford to honor our commitment to our employees in the 2020 budget cycle.
- **Capital projects:** In the 2018 budget Council funded a design for the replacement of City Hall roof. The design is almost complete and staff will bring you a realistic and defensible funding request as an ordinance early next year. Fire fleet replacement has been on the capital priority list for years, and the Fire Chief is working on a fleet replacement plan that will help the Council plan for anticipated needs for these very expensive apparatus.

City of Homer

Fiscal Policy Considerations

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

- Continued Revenue Cuts from the State. The State of Alaska has been slashing its budget to make up for a significant fiscal gap after the plummeting of the price of oil. Municipalities have been targets of these cuts, with a decrease in Community Assistance (even going so far as to change the name of the program from Revenue Sharing) and cuts to State service contracts such as Community Jails. It is impossible to tell to what extent municipalities will continue to suffer cuts. The City of Homer should keep an eye out for decreased PERS relief, further cuts to contracts or defunding maintenance of Alaska Land Mobile Radio on behalf of municipalities. Much like the years before, 2019 will be a year of playing defense in Juneau for Alaskan municipalities.
- Statewide Recession. There are signs that the State of Alaska is rebounding from the recession triggered by the low price of oil and ensuing cuts to State government. Homer has fared well compared to many places in the State. Sales have been growing, the visitor industry has been strong and people still want to live, move and retire in Homer. However, the impacts of recession can be seen in the stagnant revenue to the Port and Harbor Enterprise fund. Though the solution to revenue for the State has been partially addressed with changes to the structure of the Permanent Fund Dividend, a new source of broad based revenue is still likely and will hit the pocketbooks of City residents.
- Impact from the Borough. Like all municipalities, the Kenai Peninsula Borough has been struggling with a revenue shortfall from a combination of State cuts to school funding and declining sales. Up to this point, the revenue proposals from the Borough have been linked to sales tax, which would also generate revenue for the City. However, after the failure of a sales tax cap increase on the October 2017 ballot, the Assembly resumed their search for a budget solution. Any revenue generating mechanism will affect our shared taxpayers, and the City needs to be cognizant of the competing demands on their pocketbooks.

Port and Harbor Enterprise Fund

Revenue

The 2019 Draft Budget predicts a modest 3.2% increase in revenue for the Port and Harbor. Significant gains in Harbor Revenue are offset by decreased moorage and wharfage at the Pioneer, Deep Water and Fish Dock. The budget is based on a combination of 2016 and 2017 actuals and anticipating trends in 2019. Estimating revenue for the Port and Harbor Enterprise is much more difficult than General Fund due to the volatility. One major shipment can represent hundreds of thousands in wharfage across the Deepwater Dock; a good fishing year could have equally dramatic results on the budget which is not only hard to predict, but skews averages when using historical experience to predict future budgets.

There is substantial economic activity on the Homer Spit. Future revenue considerations that are being actively worked on but are not included in the 2019 Draft Budget include increased activity on the Deep Water Dock with the expansion of the Bradley Lake Dam and a scrap steel proposal that will hopefully

City of Homer

set up shop on the chip pad, impacting lease revenue and warfage. Recent tenant changes on the on Fish Dock Road and pending transactions could stimulate revenue in ice sales, seafood warfage and crane rental.

With over 200 vessels on the stall wait list, the Harbor is doing excellent and revenue is expected to increase by 8.6% in 2019. This is due to the 5% Harbor moorage rate increase Council adopted in 2015 and the predictable increase tied to inflation that was adopted in 2016 to keep rates current and build up reserves for necessary maintenance and replacement of the extensive infrastructure at the Port and Harbor. Harbor revenue also reflects an increase of \$50,000 in parking revenue primarily due to a trailer parking impact fee initiated by City Council in 2018 at the Load and Launch Ramp. Revenue at the Harbor is expected to outpace budget predictions with the implementation of the new liner rate model in June. Software limitations delayed implementation of the per foot incremental increase passed by Council in Resolution 16-112 until the summer of 2018, which is why they are not reflected in the 2019 Draft Budget.

Expenditures

Total expenditures have increased by 3.2% over the 2018 adopted budget. Major drivers in expenditures are shared across the City: primarily the cost of electricity, and anticipated personnel increases. Overall, the Enterprise Fund is in good shape, though activity at the Pioneer, Deep Water and Fish Dock needs to be monitored to evaluate if the downward trend in activity continues. The projected revenues are sufficient to cover basic maintenance and operations and transfer excess revenue to reserves. The draft budget contains a transfer to depreciation accounts of \$277,801 a transfer of \$38,554 to load and launch reserves, a mandatory transfer to the Bond Payment Reserve of \$300,000, and a \$98,817 loan payment to General Fund. Overhead Administration Cost Allocation is based on the cost of providing shared administrative services and has increased by \$32,255 over the 2018 budget. Transfers to the reserves for fiscal year 2018 reflect the effort to keep customer costs as low as possible but still build a reserve that will meet long-term goals.

City of Homer

Port and Harbor Capital Projects

Two expensive but needed capital requests were not approved by the City Manager in this year’s Port and Harbor Draft Capital Budget in an effort to prioritize maintaining a healthy reserve balance for the Enterprise. The Port and Harbor Director requested \$200,000 in cathodic protection for the Harbor and \$85,000 to rebuild crane number 4 of 8 at the Fish Dock. Cathodic protection is necessary to protect the expensive steel pilings in the float system and crane has been flagged for repairs after a recent inspection. Projects approved by the City Manager total just under \$100,000 and are listed below. Project detail and justification can be found in the projects section of the draft budget.

| <u>Port and Harbor Capital Projects</u> | |
|--|-----------------|
| Escape Ladders | \$40,000 |
| Fire Cart Re-Build | \$25,000 |
| Truck Mounted Sanding Unit | \$10,000 |
| Ramp 3 Parking Lot Drainage Improvement | <u>\$24,500</u> |
| Total Port Reserves | \$99,500 |

Port & Harbor Enterprise Budget Policy Considerations

- Depreciation: The depreciation fund balance remains insufficient given the value of the assets of the Port and Harbor. The Port and Harbor Commission and Council adopted recommendations of the rate study in order to bring reserves to recommended levels over 10 years. In the meantime, it is important to prioritize transfers to depreciation reserves as Port and Harbor services rely heavily on infrastructure such as docks, floats, ramps, parking, cranes and ice production.
- Revenues in General: Significant structural changes are occurring in the commercial and sport fishing industries, as well as oil and gas exploration and development in Cook Inlet. The 2019 Draft Budget demonstrates how these changes have negatively impacted the Port and Harbor. The Commission is working hard to develop new revenue streams for the Harbor Enterprise such as vessel haul out and repair, increasing uplands use by developing new long-term leases that bring new business into the Port and Harbor, and actively advertising for new vessels to come and use Homer’s Port and Harbor and associated marine trades.
- Large Vessel Moorage Facility. The increased demand for Large Vessel Harbor moorage is reflected in our stall wait list. The Harbor is bursting at the seams. A long-term City goal to create a Large Vessel Harbor to meet increased demand is becoming more and more of a necessity as large vessels raft up three, and sometime four deep. City staff are actively working with the Army Corps of Engineers on resuming this project, shelved in 2009, and establishing concrete numbers that articulate the need.

City of Homer

Water and Sewer Special Revenue Fund

Revenue

Water and Sewer revenue is based on 2017 actual usage and takes into account changes in rates made by Council scheduled to go into effect January 1, 2019. The rate model reflects the true cost of providing water and sewer on a per gallon level. When applied to the 2018 Adopted Budget, this resulted in an increase in water rates, a decrease in sewer rates and a decrease in the per meter service fee for 2019. Most users of both water and sewer will not notice the increase. The increase in water rates will be more impactful to high volume or water only users. Part of the rate restructuring implemented in 2015 required Council to set rates for the following year the summer beforehand. This methodology has many benefits including depoliticizing the conversation and allowing the time for a thoughtful analysis. However, revenue is inherently one budget cycle behind as the model applies 2017 actual usage to the 2018 budget to come up with a per gallon cost. I believe this method to be both prudent and conservative. Because the model is based on the 2018 adopted budget, the 2019 Draft Budget projects that combined water and sewer revenues will remain static in 2019 at \$3,838,665.

Expenditures

Expenditures in the 2019 Draft Budget are up from 2018. Aside from the increases that are being felt across all City funds in electricity and personnel, the cost of chemicals is a major component of water treatment and is anticipated to increase by \$30,000. Professional services has also gone up due to an increase in the contract for maintenance of water filters and a triennial mandatory safety inspection at the reservoir. Operating supplies has increased by \$11,000 based on the increased demand on parts and supplies to replacing aging parts at the pressure reduction stations.

Reserves

The 2019 Draft Budget transfers \$121,874 to Water Reserves and \$157,384 to Sewer Reserves, down from the 2018 draft budget. The transfers to reserves meet the minimum required contribution of \$100,000 from each fund.

City of Homer

Water and Sewer Capital Projects

The 2019 Draft Budget approves a combined total of \$183,096 in capital projects. Two items that were requested but not approved by the City Manager are a ½ ton flatbed pickup to replace a corroded 1996 vehicle and remote monitoring for the Pressure Reducing Station on Kachemak Drive. Both of these projects are necessary, however given the transfer to reserves in the 2019 Draft Budget I would like to take a more cautious approach and look at funding these important projects next year or at midyear if trends in water usage are up. See the projects section for a full list of request projects and justification.

| <u>Water/Sewer Capital Projects</u> | |
|--|------------------|
| Replace PLC at Sewer Treatment Plant | \$46,450 |
| 1 Ton Crew Cab Pickup w/Flat Bed | \$49,500 |
| 1 Ton Pickup w/Flat Bed | \$49,500 |
| Shaft air meter at WW | \$21,500 |
| Lift Station Safety Hatches | \$9,600 |
| Dewatering Geo Tubes | \$10,761 |
| Muffin Monster Rebuild | \$10,485 |
| Flat Bed w/Tool Box & Headache Rack | \$6,800 |
| Total Water and Sewer Reserves | \$183,096 |

Policy Considerations

- Increasing customers through infill: This has been discussed many times before. One of the fundamental flaws is the City has an expensive and expansive treatment, collection and distribution infrastructure and very few customers to pay for maintenance and operations. Priority should be placed on infill and hooking up customers where the infrastructure has already been installed. It is debatable if expanding the system into new, less densely populated areas is a net drain on the system given the increased miles of pipe to maintain for those new customers.
- Reopening Special Assessment Districts (SAD) for Water and Sewer: In 2016, City Council put a moratorium on all new water and sewer special assessment districts funded via the Homer Accelerated Water and Sewer Fund until the Debt Service Ratio is above 1.25. The debt service coverage ratio for the HAWSP fund projected out for December of 2018 is 1.283. This means the City will have met the threshold established in Resolution 16-074 and could look at resuming SADs. Council needs to establish parameters for reopening the program to address the backlog on demand created by the suspension. Water and Sewer SADs have traditionally been considered on a first come first serve basis, however one project could change the ratio, and availability of funds, quickly. It may be time to look at SADs more like a grant program with criteria that reflects City of Homer goals and objectives.

City of Homer

In Conclusion

Thank you for taking the time to review the City of Homer Draft 2019 Budget. I believe the budget to be conservative and prudent and reflect of the stability of the Homer economy. The following pages contain detailed information regarding every fund, department and division of the City of Homer. Please don't hesitate to contact me or the Finance Director with questions regarding any element of the 2019 Draft Budget.

Respectfully Submitted,



Katie Koester

City Manager

City of Homer

Budget Description

DOCUMENT

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

Following the overview are sections for each type of fund, beginning with the **General Fund** and followed by the **Utility Fund**, **Port and Harbor**, **Projects**, **Debt Service**, **Internal Service**, and **Investments**. 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, and Investments are included for informational purposes only.

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

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

City of Homer

Budget Description

PROCESS

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

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

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

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

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

FUND

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

Examples of different types of funds:

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

City of Homer

Budget Description

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

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

Governmental Funds

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

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

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

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

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

City of Homer

Budget Description

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

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

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

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

Proprietary Funds

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

City of Homer

Budget Description

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

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

Fiduciary Funds

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

Library Contributions Fund: This includes 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.

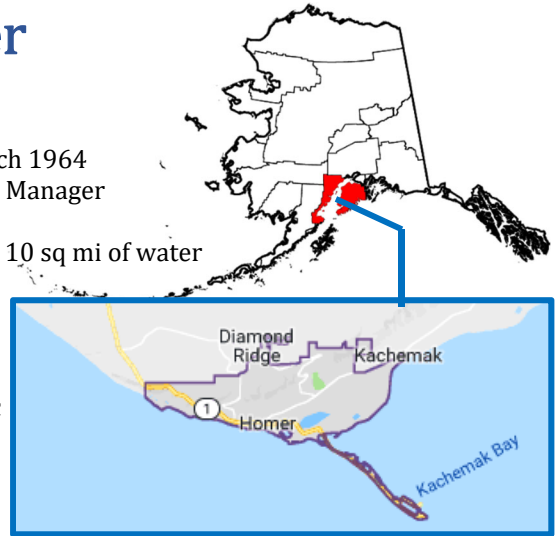
a. Any action to reconsider, rescind, or veto the budget which creates an "imbalance" shall be in violation of this section.

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

CITY PROFILE

| | |
|---------------------------|---|
| First Class City | Incorporated March 1964 |
| Form of Government | City Council / City Manager |
| Area | 25 square miles 15 sq mi of land & 10 sq mi of water |
| Population | 5,313 |



Geography

Homer is located in southcentral Alaska on the southern tip of the vast and predominantly rural Kenai Peninsula Borough, 230 miles south of Anchorage at the end of Highway 1. A prominent geologic feature is the Homer Spit, a 4.5 mile gravel bar extending into Kachemak Bay.

Government Services

The City of Homer employs an average of 100 full time equivalent employees to provide an array of services. In addition to public safety, public utilities and general governmental duties, the City operates a Port & Harbor facility, an airport terminal, public library, recreational program, and it manages a system of trails, parks and campgrounds. The local hospital and area schools are operated by the Kenai Peninsula Borough; the airport is operated by the State of AK.

Homer is the service hub for outlying residential areas and smaller communities of the southern Kenai Peninsula.

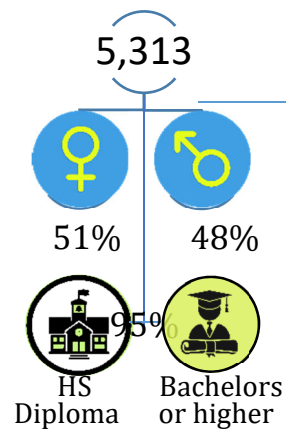
Service Infrastructure

| | |
|---|---------|
| Miles of streets | 46.3 |
| Miles of water main | 58 |
| Miles of sewer mains | 63 |
| Number of fire hydrants | 375 |
| Water/sewer connections | 177 |
| Millions gallons sewer treated | 157 |
| Motorpool vehicles maintained | 87 |
| Acres of park and recreation areas | 247 |
| Square footage of facilities maintained | 101,237 |

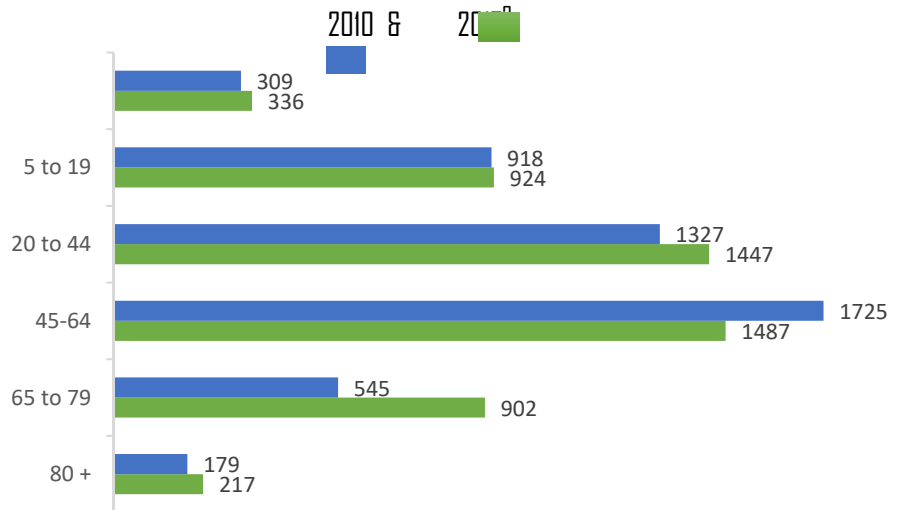
COMMUNITY DEMOGRAPHICS & TRENDS

People

2017 Total Population¹



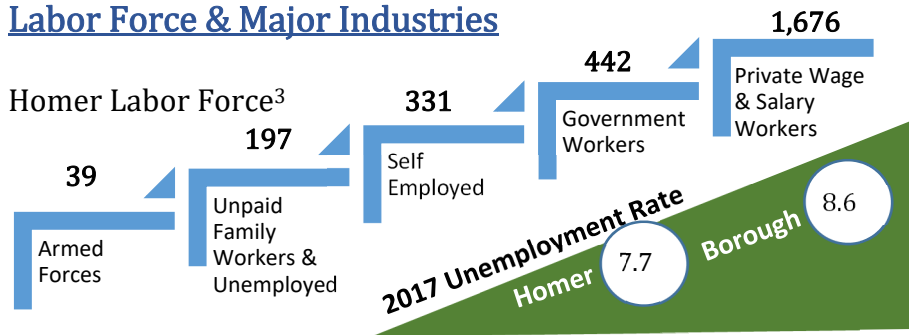
City of Homer Population by Age Group



Key Trends

Alaska continues to have the fastest growing senior population for the seventh year in a row. From 2004-2014, the 65+ population increased by 61.5%. The 60+ population increased by 38.5%. The highest regional growth rate over this period was in the Kenai Peninsula.

Labor Force & Major Industries



Key Trends

Homer's economy enjoys a higher degree of diversification than most parts of the State, buffering it somewhat from the recent downturn in the oil and gas industry. Strong tourism, real estate, marine industrial and transportation, commercial fishing and marine trades anchor Homer's economy.

- ▶ Homer was the only place on the Kenai Peninsula where gross business sales were higher in 2016 than 2015, fueled in part by robust summer seasonal tourism.⁴
- ▶ In 2016, Homer residents, who account for less than 1/10th of AK's population harvested 8% (78 million pounds) of all commercial fish harvested in the State, earning an estimated gross of \$66 M.⁵

Top Employment Sectors³

24%
Trade, Utilities
Transportation



21%
Local
Government



14%
Leisure &
Hospitality



12%
Education &
Health Services



6%
Construction



Housing¹

\$269,200

\$970

Median Home Value

More than the amount for the Kenai Peninsula Borough: \$229,200

More than the amount for Alaska: \$257,100

Median Monthly Rent

The same as the amount for the Kenai Peninsula Borough: \$970

Less than the amount in Alaska: \$1,173

Income¹

\$31,899

\$57,471

Per Capita

Less than the amount for the Kenai Peninsula Borough: \$32,556

≅ 93% of the amount in Alaska: \$34,191

Median Household

Less than the amount for the Kenai Peninsula Borough: \$64,891

≅ 77% of the amount in Alaska: \$74,444

Number of Households: 2,149 % owner occupied: 61.7

Persons below poverty line: 9.8%

Key Housing Trends Over the last decade, Homer has led the Kenai Peninsula in new home construction, except for 2010 when it was second to Soldotna. Homer gained 36 new homes 2016; 51 were built in 2017, which accounted for over half the new homes built on the Kenai Peninsula that year. Demand for those new houses is high, driving the average sales price up 10% from 2016 averages. In the last year, the number of homes sold with the help of an agent increased from 44 to 78. The number of days on the market decreased in that same time period from 276 to 156.⁶

Taxes

| Revenues | Year | 2012 | 2013 | 2015 | 2016 | 2017 |
|--------------|----------------------------------|-----------------|--------------------|---------------------|--------------|--------------|
| Sales Tax | Tax Rate | City = 4.5% | | Borough = 3% | | Total = 7.5% |
| | Revenue to City of Homer | \$7,056,404 | \$7,031,120 | \$7,484,925 | \$7,533,680 | \$7,674,256 |
| Property Tax | Mill Rate | City = 4.5 mill | Borough = 4.5 mill | Hospital = 2.3 mill | Total = | |
| | Assessed Value (real & personal) | \$683,705,24 | \$644,259,43 | \$685,834,21 | \$699,797,99 | \$759,641,67 |
| | Assessed Value (oil & gas) | \$0 | \$0 | \$0 | \$0 | \$4,384,620 |
| | Revenue to City of Homer | \$3,001,863 | \$3,062,995 | \$2,993,841 | \$3,101,669 | \$3,179,361 |

Sources: ¹ AK Dept. Of Labor & Workforce Dev. Population Estimate 2017; ² ADOLWD Population by Age & Class 2010-2017; ³ US Census, ACS 2011- 2015 5-year Estimate; ⁴ Kenai Peninsula Borough Finance Dept.; ⁵ Commercial Fisheries Entry Commission; ⁶ Alaska Housing Finance Corporation/ADOLWD Housing Market Indicators; ⁷ Alaska Taxable Reports.

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 18-xx

AN ORDINANCE OF THE HOMER CITY COUNCIL
APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2019 FOR
THE GENERAL FUND, THE WATER FUND, THE SEWER FUND,
THE PORT/HARBOR FUND, CAPITAL PROJECTS, AND
INTERNAL SERVICE FUNDS.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the calendar year ending December 2019:

| | |
|------------------------|-------------------|
| General Fund | \$12,247,111 |
| Water Fund | \$ 2,116,651 |
| Sewer Fund | \$ 1,772,014 |
| Port/Harbor Fund | \$ 4,750,515 |
| Capital Projects | <u>\$ 593,024</u> |
| Total Expenditures | \$21,479,315 |
| Internal Service Funds | \$2,143,964 |

Section 2. The amounts appropriated by this ordinance are appropriated to the objects and purposes stated in the adopted budget.

Section 3. Grant funds. (a) If grant funds that are received during the fiscal year exceed the amounts of such funds appropriated by this ordinance by not more than \$25,000, the affected appropriation is increased by the amount of the increase in receipts.

(b) If grant funds that are received during the fiscal year exceed the amounts appropriated by this ordinance by not more than \$25,000, the appropriation from city funds for the affected program may be reduced by the excess if the reduction is consistent with applicable federal and state statutes.

(c) If grant funds that are received during the fiscal year fall short of the amounts appropriated by this ordinance, the affected appropriation is reduced by the amount of the shortfall in receipts.

Section 4. Donations or charitable contributions. If donations or contributions are received during the fiscal year that exceed the amounts of such funds appropriated by this ordinance by not more than \$5,000, the affected appropriation is increased by the amount of the increase in receipts.

46 Section 5. A copy of the adopted budget shall be certified by the City Clerk and filed
47 in the office of the City Clerk.

48
49 Section 6. The supporting Line Item Budget detail as presented by the Administration
50 and reviewed by the City Council is incorporated as part of this Budget Ordinance.

51
52 Section 7. The property tax mill levy is set at 4.5 mills for 2019.

53
54 Section 8. This Ordinance is limited to approval of the Budget and appropriations for
55 Calendar Year 2019, is a non code Ordinance and shall become effective January 1, 2019.

56
57 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 12th day of December,
58 2018.

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CITY OF HOMER

BRYAN ZAK, MAYOR

ATTEST:

MELISSA JACOBSEN, MMC, CITY CLERK

AYES:
NOES:
ABSTAIN:
ABSENT:

First Reading:
Public Hearing:
Second Reading:
Effective Date:

Reviewed and approved as to form:

Mary K. Koester, City Manager

Holly C. Wells, City Attorney

Date: _____

Date: _____

City of Homer
Proposed Budget Development Schedule for FY 2019

| Dates | Time | Event |
|------------------|-------------|---|
| 6/11/2018 | 6:00 PM | Budget Development Schedule approved by Council |
| 7/23/2018 | | Submit to departments, budget work sheets including salary and fringe benefit costs |
| 8/13/2018 | 5:00 PM | Committee of the Whole, Council to discuss budget priorities for the coming year |
| | 6:00 PM | Regular Meeting, Public Hearing - public input on budget priorities for the coming year |
| 8/27/2018 | | Departmental Draft Budget and narratives to Finance |
| 9/10/2018 | 5:00 PM | During Committee of the Whole, Council to discuss Revenue Sources for General Fund |
| 9/10/2018 | | Compile data and return copy to departments for review |
| 9/10 - 9/21/2018 | Weeks Of | City Manager - Budget Review with Finance Director and Department Heads |
| 9/24/2018 | | Preliminary budget assumptions to Council. |
| 10/8/2018 | | City Manager's Budget (Proposed Budget) to Council |
| | 5:00 PM | Committee of the Whole, Council to discuss budget |
| | 6:00 PM | Regular Meeting - Public Hearing |
| 10/22/2018 | 5:00 PM | Committee of the Whole, Council to discuss budget |
| | 6:00 PM | Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions |
| 11/26/2018 | 5:00 PM | Committee of the Whole, Council to discuss budget |
| | 6:00 PM | Regular Meeting - Public Hearing |
| 12/10/2018 | 6:00 PM | Regular Meeting - Public Hearing & FY 2019 Budget Adoption |

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer 2019 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:

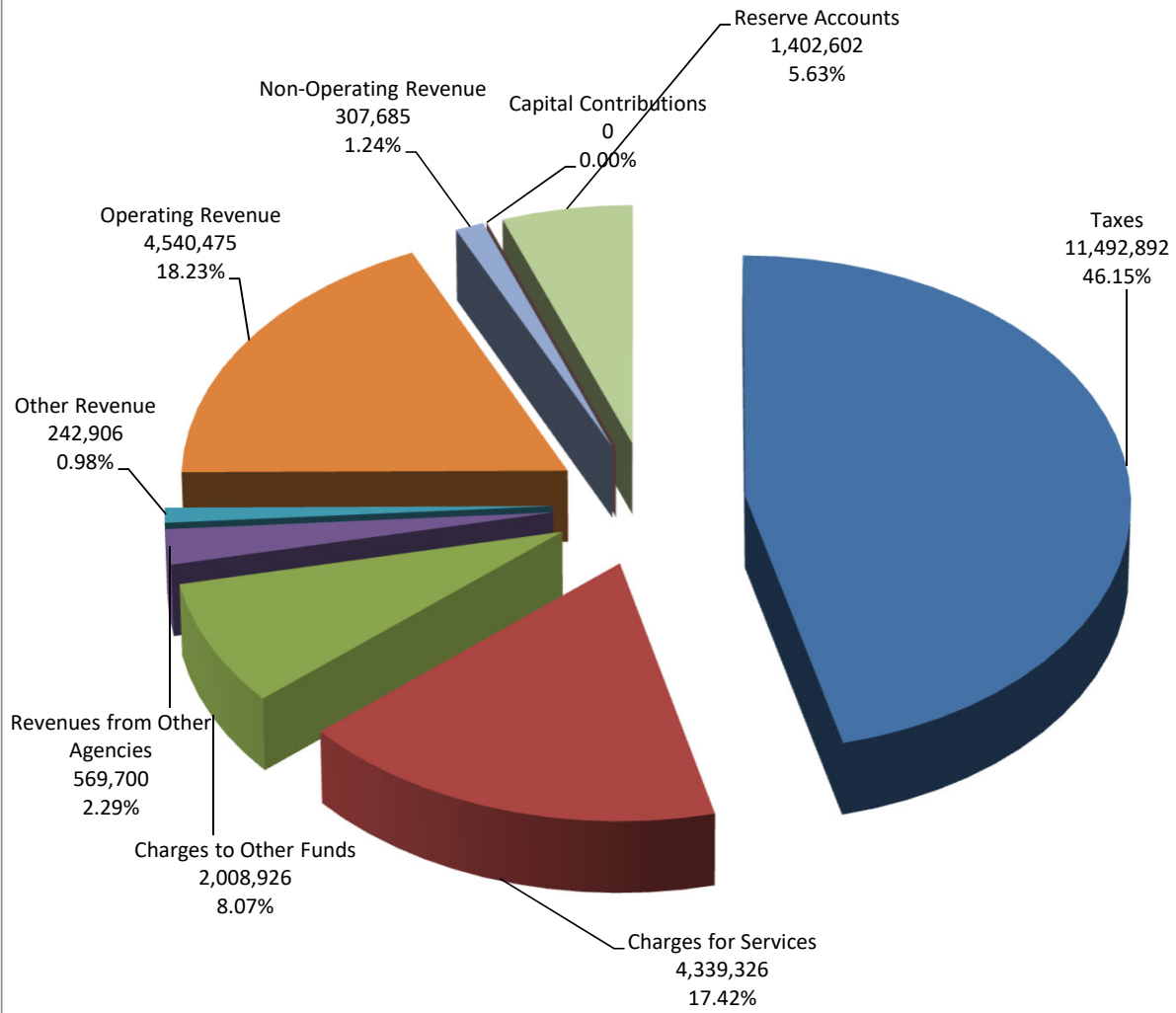
- **Combined Revenues and Appropriations**
- **Insurance Distribution and the General Overhead Allocations**
- **Operating Transfer Schedule**

City of Homer
2019 Operating Budget

| COMBINED REVENUES AND APPROPRIATIONS | | | | | | | | |
|---|-------------------|--------------------------------------|--------------------------------------|------------------|----------------|------------------|--------------------|------------------------------|
| ALL FUND TYPES | | | | | | | | |
| | General Fund | Special Revenue: Water & Sewer | Enterprise Fund: Port & Harbor | HART Roads | HART Trails | HAWSP | Total | Internal Service Funds |
| Revenues: | | | | | | | | |
| Taxes | 8,815,273 | | | 1,204,928 | 133,881 | 1,338,809 | 11,492,892 | |
| Charges for Services | 610,305 | 3,729,020 | | | | | 4,339,326 | |
| Charges to Other Funds | 2,008,926 | | | | | | 2,008,926 | 2,196,423 |
| Revenues from Other Agencies | 569,700 | | | | | | 569,700 | |
| Other Revenue | 242,906 | | | | | | 242,906 | |
| Operating Revenue | | | 4,540,475 | | | | 4,540,475 | |
| Non-Operating Revenue | | 109,645 | 198,040 | | | | 307,685 | |
| Capital Contributions | | | | | | | 0 | |
| Reserve Accounts | | | | | | 1,402,602 | 1,402,602 | |
| Total Revenues | 12,247,111 | 3,838,665 | 4,738,515 | 1,204,928 | 133,881 | 2,741,411 | 24,904,511 | 2,196,423 |
| Expenditure/Expenses | | | | | | | | |
| Personnel | 7,766,515 | 1,680,230 | 1,933,417 | | | | 11,380,161 | |
| Operations & Maintenance | 3,476,978 | 1,285,405 | 1,456,536 | | | | 6,218,919 | 2,143,965 |
| Capital Outlay | | | | | | 886,290 | 886,290 | |
| Debt Service | 0 | | 398,817 | | | 1,041,500 | 1,440,317 | |
| Other Charges | | 564,505 | 591,612 | 114,092 | 28,523 | 142,615 | 1,441,346 | |
| Operating Transfers | 1,003,618 | 279,259 | 349,407 | 590,836 | 24,951 | | 2,248,070 | |
| Depreciation Expense | | | 2,482,279 | | | | 2,482,279 | |
| Total Expenditures/Expenses | 12,247,110 | 3,809,398 | 7,212,067 | 704,928 | 53,474 | 2,070,405 | 26,097,383 | 2,143,965 |
| Change in Fund Balance/Net Earnings | 0 | 29,267 | (2,473,552) | 500,000 | 80,407 | 671,006 | (1,192,872) | 52,458 |

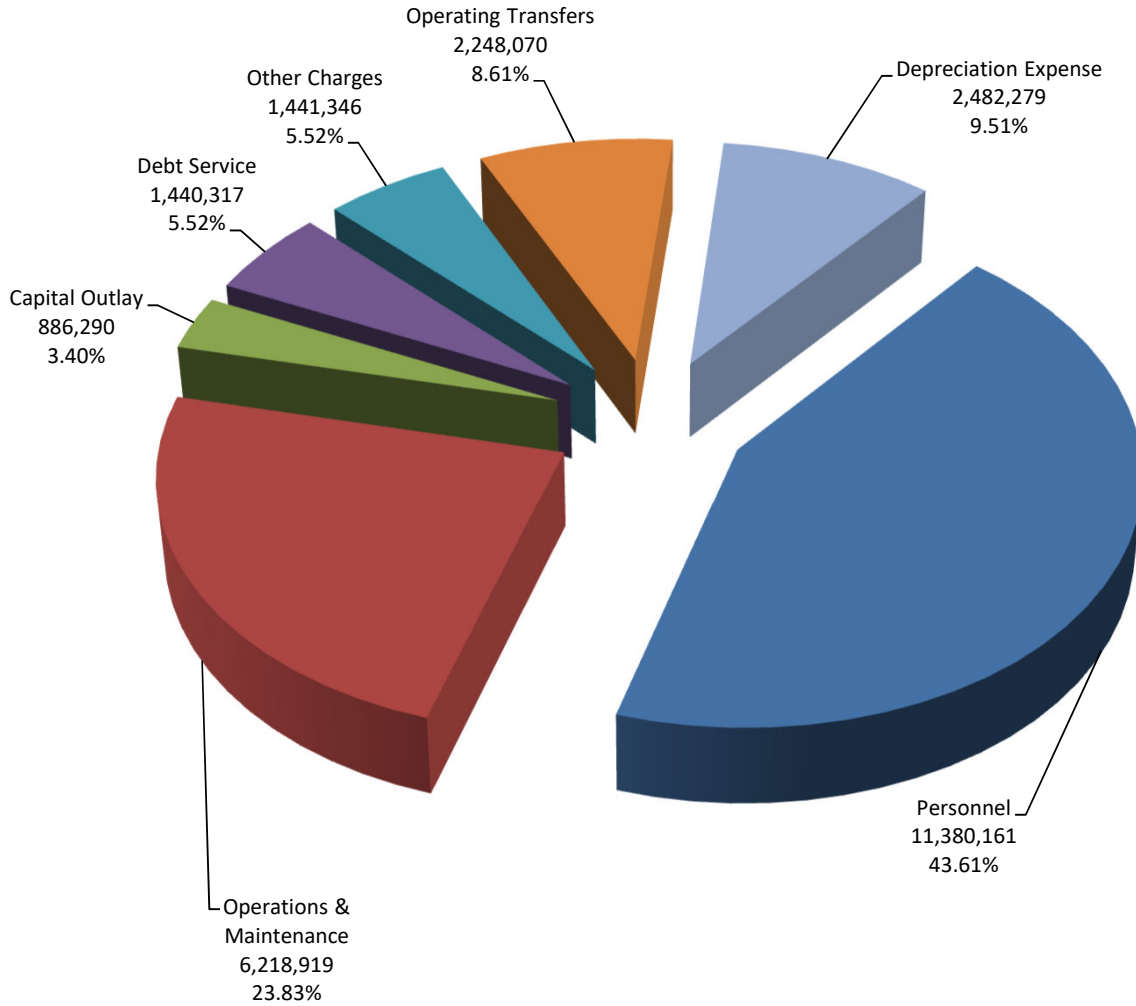
City of Homer
2019 Operating Budget

Total Projected Revenues by Sources
FY 2019
\$24,904,511



City of Homer
2019 Operating Budget

Total Estimated Expenditures
FY 2019
\$26,097,383 (Including Harbor's Depreciaton Exp)



City of Homer
2019 Operating Budget

| Policy Account # | Commercial Property 5221 | Fidelity Bond 5224 | Commercial Gen Liab 5223 | Automobile 5222 | Police Liability 5223 | Marina Liability 5223 | Harbor Work Boat 5222 | Under-ground Tanks 5223 | Brokers Fees 5223 | Workers Compensation | TOTAL |
|------------------|--------------------------|--------------------|--------------------------|-----------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|----------------------|-----------|
| Premium | \$74,014 | 450 | \$32,425 | \$75,874 | \$39,894 | \$36,053 | \$0 | \$8,499 | \$0 | \$241,945 | \$509,154 |

| Allocation | Assets | | Expense Budget | | Rolling Stock | | Direct | | Direct | | TOTAL |
|------------------------|---------------|------------|----------------|---------------|---------------|---------------|----------|--------------|----------|----------------|----------------|
| | Direct | Indirect | Budget | Stock | Direct | Indirect | Direct | Indirect | | | |
| Spread to all depts | | | | | | | | | | | |
| Mayor/ Council | - | - | 759 | - | - | - | - | - | - | 252,149 | 252,149 |
| Clerk | - | - | 561 | - | - | - | - | - | - | - | 561 |
| Manager | - | - | 440 | - | - | - | - | - | - | - | 440 |
| Personnel | - | - | 289 | - | - | - | - | - | - | - | 289 |
| Economic Development | - | - | 278 | - | - | - | - | - | - | - | 278 |
| Information System | - | - | 486 | - | - | - | - | - | - | - | 486 |
| HERC Building | 1,865 | - | 75 | - | - | - | - | - | - | - | 1,940 |
| Community Recreation | - | - | 251 | - | - | - | - | - | - | - | 251 |
| Finance | - | - | 1,121 | - | - | - | - | - | - | - | 1,121 |
| Planning | - | - | 612 | - | - | - | - | - | - | - | 612 |
| City Hall | 2,429 | 450 | 225 | 877 | - | - | - | - | - | - | 3,981 |
| Library | 4,439 | - | 1,476 | - | - | - | - | - | - | - | 5,915 |
| Airport | 2,073 | - | 372 | - | - | - | - | - | - | - | 2,445 |
| Fire | 1,597 | - | 1,555 | 17,356 | - | - | - | - | - | - | 20,508 |
| Police-Admin | 1,205 | - | 5,126 | 14,094 | 7,181 | - | - | - | - | - | 27,606 |
| Police-Jail | - | - | - | - | 32,713 | - | - | - | - | - | 32,713 |
| Police-Animal | 572 | - | 350 | - | - | - | - | - | - | - | 922 |
| PW | 1,641 | - | 4,288 | 11,473 | - | - | - | 8,499 | - | - | 25,901 |
| Water | 11,307 | - | 3,415 | 11,473 | - | - | - | - | - | - | 26,195 |
| Sewer | 6,037 | - | 3,022 | 11,473 | - | - | - | - | - | - | 20,532 |
| Port | 40,849 | - | 7,724 | 9,128 | - | 36,053 | - | - | - | - | 93,754 |
| Seawall | - | - | - | - | - | - | - | - | - | - | - |
| Ins. Allocation | 74,014 | 450 | 32,425 | 75,874 | 39,894 | 36,053 | - | 8,499 | - | 241,945 | 519,080 |

| | | | | | | | | | | | |
|-----------------------|---------|-------|---------|--------|---------|--------|-------|---------|-------|---------|---------|
| 2016 Budget | 85,368 | 450 | 87,401 | 82,288 | 104,171 | 33,905 | - | 10,139 | - | 247,790 | 651,512 |
| % increase (decrease) | -13.30% | 0.00% | -62.90% | -7.79% | -61.70% | 6.34% | 0.00% | -16.18% | 0.00% | -2.36% | -20.33% |

Overhead Allocation:

| Department | FY 2018 |
|-------------------------------------|------------------|
| Allocatable Costs | |
| Mayor & Council | 369,115 |
| City Clerk | 363,479 |
| City Manager | 273,941 |
| Economic Development | 171,758 |
| Personnel | 178,330 |
| Information Technology | 319,609 |
| Finance | 694,783 |
| City Hall Complex | 133,686 |
| Janitorial | 189,350 |
| Public Works Admin. | 158,249 |
| Public Works Building \$10,000 | |
| Total Amount To be Allocated | 2,852,300 |

*** Total General Fund Budget 12,247,111

- Allocation:** It is the process of splitting certain expenses between funds and/or Cost Centers (departments or divisions including General Fund itself).
- Purposes** to allocate certain General Fund expenses to other Funds (Port & harbor and Water & Sewer):
 - It is to report the true financial performance of each fund or program, which receives DIRECT interdepartmental or inter-fund administrative services.
 - It serves as a Cost Recovery mechanism for General Fund to be reimbursed for the services provided.
- Methodology:**
 - 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.
 - 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)**.
 - * HART Fund admin fees were waived for FY 2016, 2017, and 2018.

| 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 | 1,668,656 | 1,296,979 | 3,389,953 | 14,746,780 |
| Sharing Ratio | 11.3% | 8.8% | 23.0% | 100.0% |

| General Fund | Water | Sewer | Port & Harbor | HART - Road* | HART - Trail* | HAWSP | Total |
|------------------------------------|---------|---------|---------------|--------------|---------------|---------|-----------|
| 2019 % of Total Allocated Amount | 10.2% | 7.9% | 20.7% | 4.0% | 1.0% | 5.0% | 100.0% |
| 2019 Amount Allocated to each fund | 290,474 | 225,774 | 590,112 | 114,092 | 28,523 | 142,615 | 2,852,300 |
| 2018 Amount Allocated to each fund | 273,039 | 211,080 | 556,836 | - | - | 137,309 | 2,883,487 |
| 2017 Amount Allocated to each fund | 263,035 | 202,639 | 553,422 | - | - | 134,857 | 2,832,007 |

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Transfer Schedule.



“WHERE THE LAND ENDS AND THE SEA BEGINS”

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2019 Operating Budget**

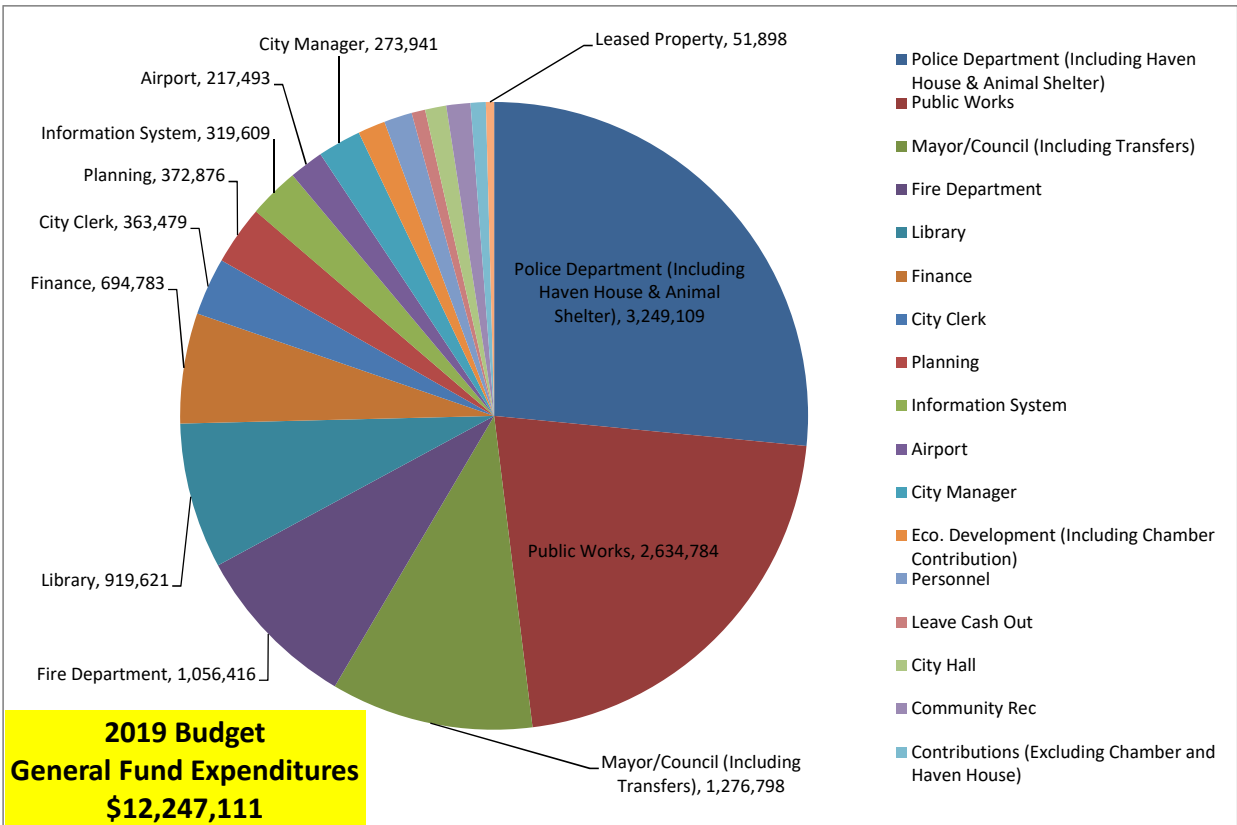
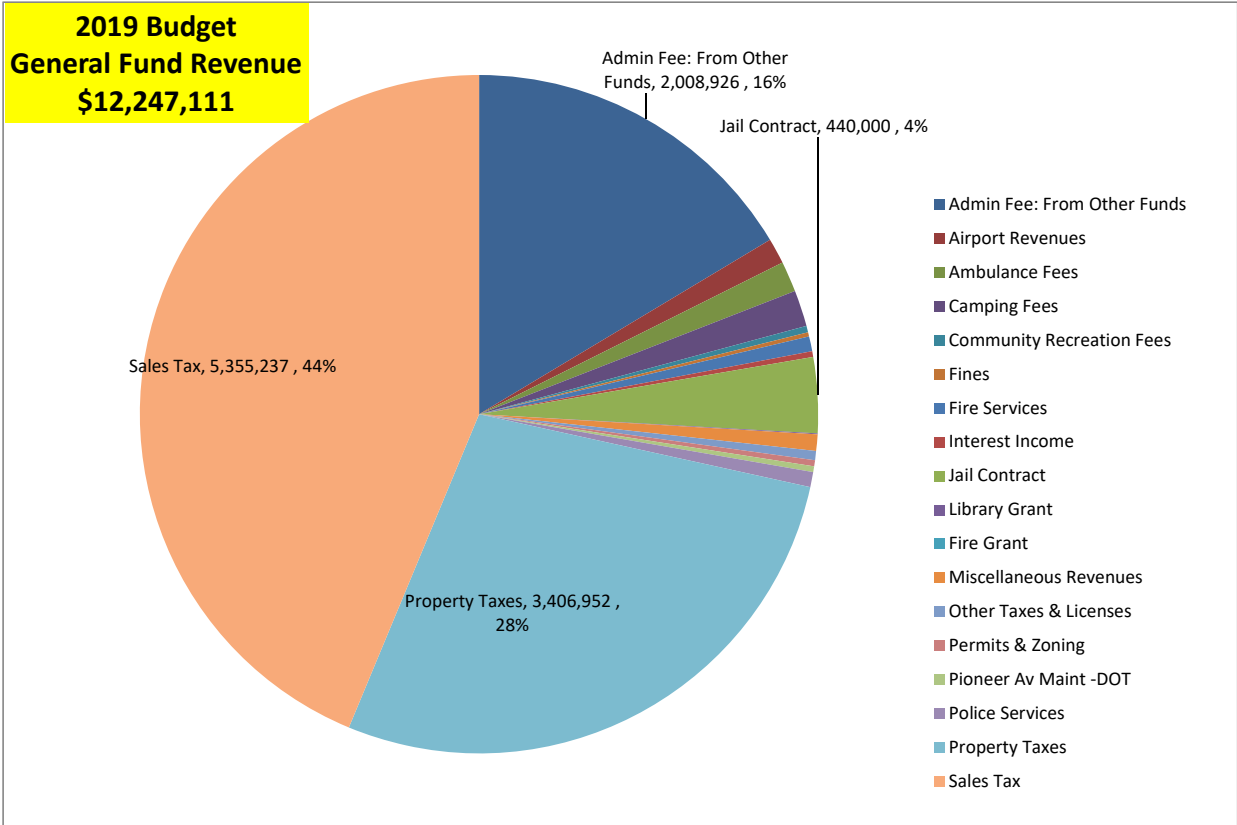


General Fund

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

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

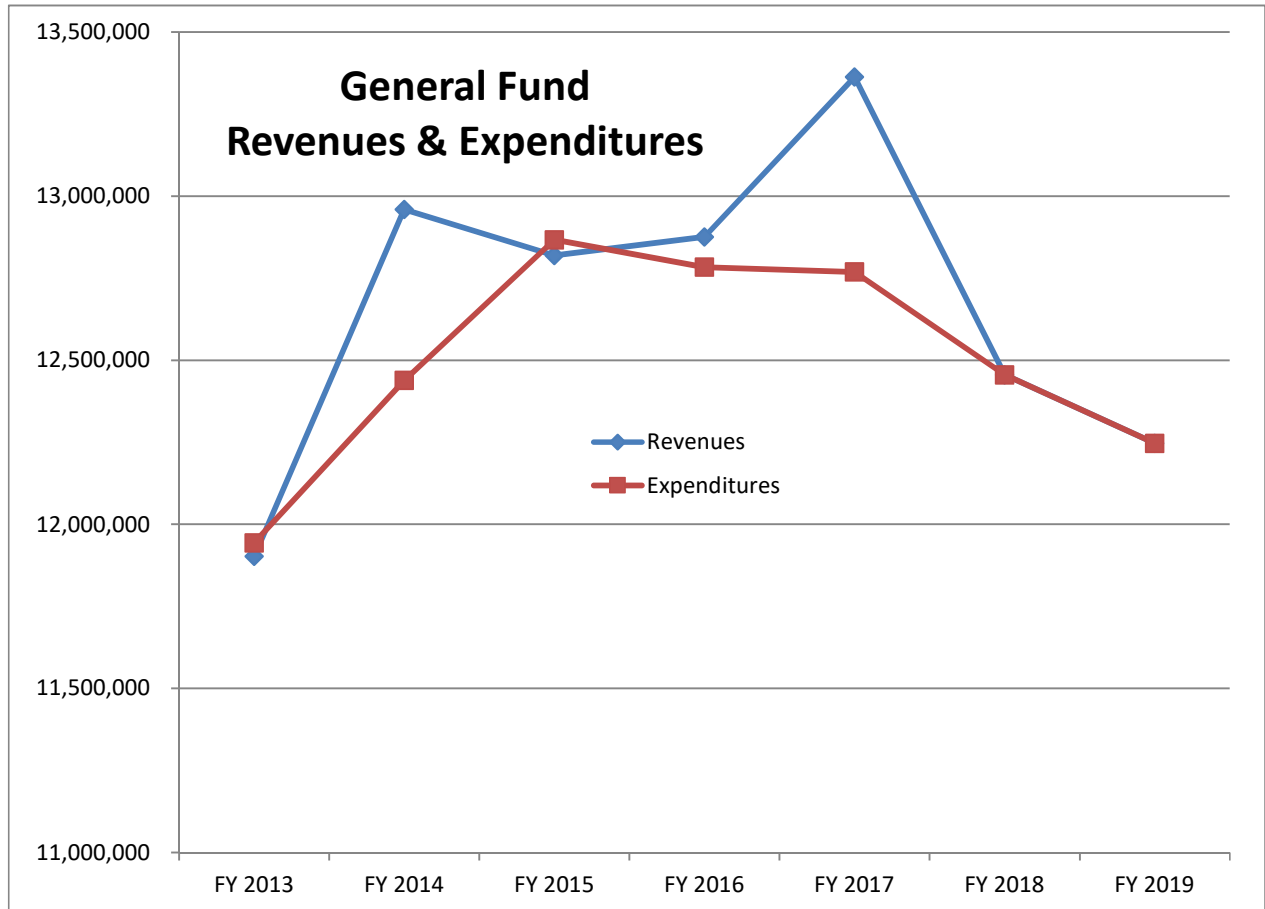
**City of Homer
2019 Operating Budget**



**City of Homer
2019 Operating Budget**

| | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------------|---------------|---------------|---------------|---------------|---------------|-----------------------|---------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget Adopted | Budget Draft |
| Revenues | 11,902,813 | 12,959,670 | 12,819,378 | 12,875,567 | 13,363,325 | 12,455,495 | 12,247,111 |
| Expenditures | 11,943,641 | 12,438,421 | 12,867,411 | 12,783,799 | 12,769,064 | 12,455,495 | 12,247,111 |
| Rev - Exp | (40,828) | 521,249 | (48,033) | 91,768 | 594,261 | (0) | (0) |

| | | | | | | | |
|----------------------|---------|---------|-----------|---------|---------|---|---|
| <i>Excluded PERS</i> | 563,877 | 630,058 | 1,227,364 | 235,898 | 181,208 | 0 | 0 |
|----------------------|---------|---------|-----------|---------|---------|---|---|



**City of Homer
2019 Operating Budget**

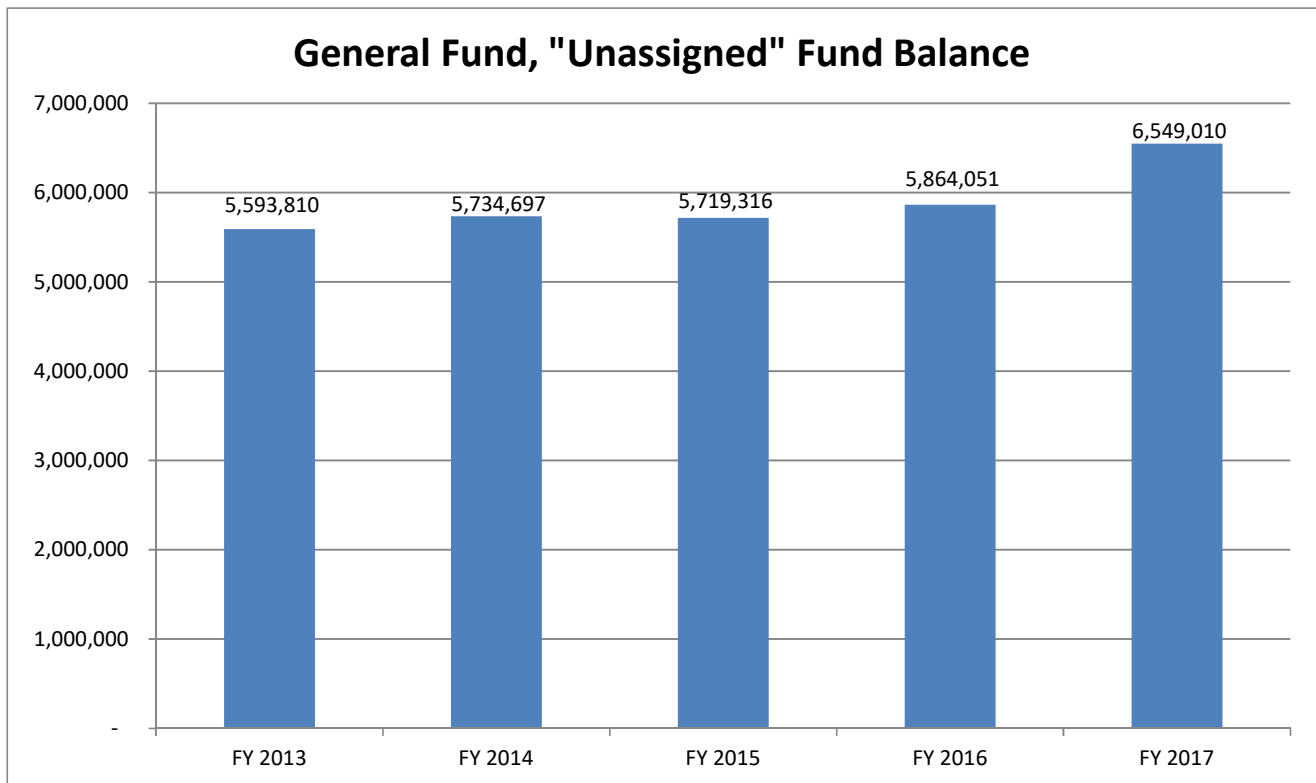
Fund Balances - Total

Major Funds

| FY Ending | Major Funds | | | | Nonmajor | Total Gov. Funds | CAFR ref. |
|------------|-------------|-------------------------|----------------------------------|-------------------------------|-------------------------|------------------|-----------|
| | General | Utility Special Revenue | City Facilities Capital Projects | HART - Roads Capital Projects | (including HART Trails) | | |
| 12/31/2010 | 5,573,814 | 3,657,285 | 0 | 4,673,141 | 5,240,631 | 19,144,871 | Page 20 |
| 12/31/2011 | 6,727,846 | 3,345,465 | 877,757 | 5,457,410 | 3,828,588 | 20,237,066 | Page 20 |
| 12/31/2012 | 6,088,612 | 3,204,482 | 196,953 | 6,329,416 | 4,587,849 | 20,407,312 | Page 22 |
| 12/31/2013 | 6,047,784 | 3,012,653 | (1,737,914) | 6,025,791 | 4,804,509 | 18,152,823 | Page 22 |
| 12/31/2014 | 6,569,033 | 1,807,867 | 0 | 6,994,279 | 4,642,319 | 20,013,498 | Page 22 |
| 12/31/2015 | 6,521,000 | 2,534,072 | 0 | 7,454,304 | 5,022,558 | 21,531,934 | Page 20 |
| 12/31/2016 | 6,612,768 | 3,484,580 | 0 | 6,640,048 | 6,173,293 | 22,910,689 | Page 20 |
| 12/31/2017 | 7,207,029 | 3,806,889 | 0 | 6,616,062 | 6,174,064 | 23,804,044 | Page 20 |

General Fund Balance - Unassigned

| FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|-----------|-----------|-----------|-----------|-----------|
| 5,593,810 | 5,734,697 | 5,719,316 | 5,864,051 | 6,549,010 |



City of Homer
2019 Operating Budget

| FUND 100 | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| GENERAL FUND COMBINED STATEMENT | | | | | |
| | | | Adopted | Amended | Draft |
| | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 |
| | Actual | Actual | Budget | Budget | Budget |
| REVENUE: | | | | | |
| Property Taxes | 3,182,834 | 3,501,159 | 3,264,974 | 3,264,974 | 3,406,952 |
| Sales & Use Taxes | 6,429,815 | 6,669,426 | 6,474,133 | 6,474,133 | 5,408,322 |
| Permits & Licenses | 30,209 | 47,055 | 28,588 | 28,588 | 34,963 |
| Fines & Forfeitures | 18,029 | 28,277 | 22,154 | 22,154 | 24,865 |
| Use of Money & Property | 44,312 | 22,301 | 36,851 | 36,851 | 34,346 |
| Revenues from Other Agencies | 101,898 | 167,393 | 697,355 | 697,355 | 569,700 |
| <i>PERS and Shared Revenue</i> | <i>451,804</i> | <i>386,327</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| Charges for Services | 647,042 | 569,876 | 594,808 | 594,808 | 610,305 |
| Other Revenue | 2,414 | 15,863 | 0 | 0 | 0 |
| Airport | 131,051 | 157,626 | 146,869 | 146,869 | 148,732 |
| Total General Fund Revenue | <u>11,039,407</u> | <u>11,565,302</u> | <u>11,265,731</u> | <u>11,265,731</u> | <u>10,238,185</u> |
| Total Transfer from other Funds | <u>1,209,925</u> | <u>1,153,953</u> | <u>1,189,764</u> | <u>1,189,764</u> | <u>2,008,926</u> |
| Total Revenues & Transfers (W/O PERS Relief) | <u>11,797,529</u> | <u>12,332,928</u> | <u>12,455,495</u> | <u>12,455,495</u> | <u>12,247,111</u> |
| EXPENDITURES: | | | | | |
| Personnel (<u>W/O PERS Relief</u>) | 7,238,387 | 7,537,463 | 7,609,519 | 7,609,519 | 7,766,515 |
| Operations & Maintenance | 3,116,877 | 3,101,728 | 3,433,845 | 3,433,845 | 3,476,978 |
| Debt Service | 99,824 | 1,226,903 | 0 | 0 | 0 |
| Total Operating Expenditures | <u>10,455,088</u> | <u>11,866,094</u> | <u>11,043,364</u> | <u>11,043,364</u> | <u>11,243,493</u> |
| Operating Surplus/Deficit before Transfers | <u>1,342,441</u> | <u>466,834</u> | <u>1,412,130</u> | <u>1,412,130</u> | <u>1,003,618</u> |
| Operating Transfers To: | | | | | |
| Eliminate Negative Balances | 114,428 | | | | |
| Police Fleet Reserve | 85,000 | 90,000 | 200,000 | 200,000 | 100,000 |
| PW Fleet Reserve | 75,000 | 120,000 | 200,000 | 200,000 | 100,000 |
| PW Fleet Reserve (Encumbered) | 97,000 | | | | |
| Fire Fleet Reserve | 50,000 | | 200,000 | 200,000 | 104,421 |
| City Hall Reserve | 170,000 | 110,243 | 149,107 | 149,107 | |
| Planning Reserve | 10,000 | | | | |
| Information Tech Reserve | 67,500 | 60,000 | 200,000 | 200,000 | |
| Public Arts Reserve | | | | | |
| Seawall Maintenance Reserve | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Animal Shelter Reserve | 29,158 | 20,000 | | | |
| Parks & Recreation Reserve | | 60,000 | | | 100,000 |
| Fire Reserve | | 70,000 | | | |
| Police Reserve | | 200,000 | | | |
| Library Reserve | | 60,000 | 100,000 | 100,000 | 62,000 |
| ADA Reserve | | | 100,000 | 100,000 | |
| Airport Reserve | | | | | 100,000 |
| Public Works Reserve | | | | | 150,000 |
| Other Transfers - Balancing Health Insurance | | | | | 80,912 |
| Transfer to Water Hydrants | 170,246 | 180,956 | 92,222 | 92,222 | 100,350 |
| Revolving Energy Fund Repayment | 10,703 | 10,703 | 10,703 | 10,703 | 10,703 |
| Leave Cash Out Bank | 147,492 | 194,166 | 161,373 | 161,373 | 85,232 |
| Total Operating Transfers: | <u>1,036,527</u> | <u>1,186,068</u> | <u>1,423,405</u> | <u>1,423,405</u> | <u>1,003,618</u> |
| Total Expenditures & Operating Transfers | <u>11,491,615</u> | <u>13,052,162</u> | <u>12,466,769</u> | <u>12,466,769</u> | <u>12,247,110</u> |
| Total Deficit/Surplus | 305,914 | (719,234) | (11,274) | (11,274) | 0 |

City of Homer
2019 Operating Budget

| General Fund (100) Revenue Detail | | Actual | | Budget | | | Δ % | |
|-----------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------|---------------|
| A/C Num. | Revenue Categories & Descriptions | | | Adopted | Amended | Draft | vs. Prior Yr Amended | |
| | | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2018 | 12/31/2019 | \$ | % |
| 4101 | Real Prop Tax | 2,875,193 | 3,110,422 | 2,956,030 | 2,956,030 | 3,075,573 | 119,543 | 4.0% |
| 4102 | Per Prop Tax | 206,151 | 222,372 | 204,337 | 204,337 | 212,161 | 7,824 | 3.8% |
| 4103 | Motr Vehicle Tx | 48,779 | 50,402 | 50,638 | 50,638 | 49,738 | (899) | -1.8% |
| 4104 | Prior Years Taxes | 44,605 | 98,024 | 38,348 | 38,348 | 58,529 | 20,180 | 52.6% |
| 4105 | Pen/Int Prop Tx | (2,404) | 208 | 5,111 | 5,111 | 871 | (4,241) | -83.0% |
| 4107 | Oil Tax | 10,510 | 19,731 | 10,510 | 10,510 | 10,080 | (430) | -4.1% |
| | Total Property Taxes | 3,182,834 | 3,501,159 | 3,264,974 | 3,264,974 | 3,406,952 | 141,978 | 4.3% |
| 4201 | Sales Tax | 6,376,187 | 6,617,305 | 6,420,356 | 6,420,356 | 5,355,237 | (1,065,120) | -16.6% |
| 4202 | Cooperative Tax | 24,878 | 24,721 | 25,676 | 25,676 | 24,968 | (708) | -2.8% |
| 4203 | Liquor License | 24,750 | 24,400 | 24,100 | 24,100 | 24,117 | 17 | 0.1% |
| 4205 | Sales Tax Comm | 4,000 | 3,000 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| | Total Sales and Use Taxes | 6,429,815 | 6,669,426 | 6,474,133 | 6,474,133 | 5,408,322 | (1,065,811) | -16.5% |
| 4301 | Driveway Permit | 1,825 | 1,830 | 1,780 | 1,780 | 1,708 | (72) | -4.0% |
| 4302 | Sign Permits | 500 | 350 | 550 | 550 | 450 | (100) | -18.2% |
| 4303 | Building Permit | 11,250 | 15,720 | 12,783 | 12,783 | 13,373 | 590 | 4.6% |
| 4304 | Peddler Permits | 1,746 | 1,779 | 1,411 | 1,411 | 1,278 | (132) | -9.4% |
| 4308 | Zoning Fees | 11,800 | 20,850 | 8,750 | 8,750 | 13,433 | 4,683 | 53.5% |
| 4309 | Row Permit | 0 | 2,520 | 485 | 485 | 1,055 | 570 | 117.5% |
| 4314 | Taxi/chauffeurs/safety Inspec | 3,088 | 4,006 | 2,829 | 2,829 | 3,664 | 835 | 29.5% |
| | Total Permits and Licenses | 30,209 | 47,055 | 28,588 | 28,588 | 34,963 | 6,375 | 22.3% |
| 4401 | Fines/Forfeit | 16,494 | 16,293 | 16,166 | 16,166 | 17,837 | 1,670 | 10.3% |
| 4402 | Non Moving Fine | 1,535 | 11,984 | 5,988 | 5,988 | 7,029 | 1,041 | 17.4% |
| | Total Fines and Forfeitures | 18,029 | 28,277 | 22,154 | 22,154 | 24,865 | 2,712 | 12.2% |
| 4801 | Interest Income | 44,312 | 22,301 | 36,851 | 36,851 | 34,346 | (2,505) | -6.8% |
| | Total Use of Money | 44,312 | 22,301 | 36,851 | 36,851 | 34,346 | (2,505) | -6.8% |
| 4503 | Prisoner Care | 424,080 | 427,633 | 440,000 | 440,000 | 440,000 | 0 | 0.0% |
| 4504 | Borough 911 | 52,800 | 52,800 | 52,800 | 52,800 | 52,800 | 0 | 0.0% |
| 4505 | Police Sp Serv | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 0 | 0.0% |
| 4507 | Library Grt Ak | 6,822 | 3,287 | 6,900 | 6,900 | 6,900 | 0 | 0.0% |
| XXXX | Assistant fire chief | 0 | 0 | 127,655 | 127,655 | 0 | (127,655) | -100.0% |
| 4511 | Pioner Av Maint | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| 4909 | Restitution | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Intergovernmental | 553,702 | 553,720 | 697,355 | 697,355 | 569,700 | (127,655) | -18.3% |
| 4311 | Library Cards | 20 | (50) | 64 | 64 | (10) | (74) | -114.9% |
| 4316 | Lid Application Fee | 0 | 100 | 100 | 100 | 100 | 0 | 0.0% |
| 4317 | Lid Yearly Bill | 27,501 | 29,548 | 13,525 | 13,525 | 22,822 | 9,297 | 68.7% |
| 4516 | Pw Equip & Serv | 11,629 | 19,142 | 16,888 | 16,888 | 22,473 | 5,585 | 33.1% |
| 4599 | Pioneer Beautif | 190 | 470 | 377 | 377 | 385 | 8 | 2.2% |
| 4601 | Ambulance Fees | 271,872 | 155,353 | 194,727 | 194,727 | 178,760 | (15,967) | -8.2% |
| 4602 | Fire Contr Kes | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4603 | Fire Contr Kachemack City | 71,631 | 80,022 | 86,195 | 86,195 | 86,195 | 0 | 0.0% |
| 4604 | HVF Class Fees | 0 | 0 | 1,203 | 1,203 | 692 | (512) | -42.5% |
| 4607 | Other Services | 28,647 | 31,154 | 28,356 | 28,356 | 29,567 | 1,211 | 4.3% |
| 4608 | City Campground | 28,612 | 34,767 | 36,567 | 36,567 | 42,106 | 5,539 | 15.1% |
| 4609 | Animal Care Fee | 13,766 | 13,980 | 9,209 | 9,209 | 11,815 | 2,606 | 28.3% |
| 4610 | Plans & Specs | 391 | 140 | 0 | 0 | 0 | 0 | 0.0% |
| 4611 | City Clerk Fees | 1,586 | 1,992 | 2,104 | 2,104 | 2,104 | 0 | 0.0% |
| 4612 | Publication Fee | 0 | 15 | 0 | 0 | 0 | 0 | 0.0% |
| 4613 | Cemetery Plots | 2,000 | 2,200 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |

City of Homer
2019 Operating Budget

| General Fund (100) Revenue Detail | | Actual | | Budget | | | Δ % | |
|-----------------------------------|---|-------------------|-------------------|-----------------------|-----------------------|---------------------|--------------------|--------------|
| | | 12/31/2016 | 12/31/2017 | Adopted 12/31/2018 | Amended 12/31/2018 | Draft 12/31/2019 | vs. Prior Yr | Amended |
| A/C Num. | Revenue Categories & Descriptions | | | | | | \$ | % |
| 4614 | Community Recreation Fees | 37,603 | 38,651 | 37,214 | 37,214 | 36,771 | (443) | -1.2% |
| 4650 | Rents & Leases | 0 | 175 | 0 | 0 | 0 | 0 | 0.0% |
| 4654 | Spit Camping | 150,422 | 160,900 | 161,886 | 161,886 | 169,948 | 8,062 | 5.0% |
| 4660 | Advertising - Community School | 1,170 | 850 | 1,393 | 1,393 | 1,577 | 183 | 13.2% |
| | Total Charges for Services | 647,042 | 569,876 | 594,808 | 594,808 | 610,305 | 15,498 | 2.6% |
| 4901 | Surplus Prop | 0 | 1,205 | 0 | 0 | 0 | 0 | 0.0% |
| 4902 | Other Revenue | 2,414 | 14,657 | 0 | 0 | 0 | 0 | 0.0% |
| 4905 | Donations/Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4512 | REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4906 | Proc Law Suits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Other Revenues | 2,414 | 15,863 | 0 | 0 | 0 | 0 | 0.0% |
| 4655 | Airline Leases | 62,206 | 70,845 | 62,498 | 62,498 | 65,368 | 2,870 | 4.6% |
| 4656 | Concessions | 2,979 | 9,907 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 4657 | Car Rental | 33,756 | 41,292 | 43,512 | 43,512 | 43,512 | 0 | 0.0% |
| 4658 | Parking Fees | 32,110 | 33,447 | 34,858 | 34,858 | 33,853 | (1,006) | -2.9% |
| 4660 | Advertising | 0 | 2,135 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Airport | 131,051 | 157,626 | 146,869 | 146,869 | 148,732 | 1,864 | 1.3% |
| | Total Before Operating Transfers | 11,039,407 | 11,565,302 | 11,265,731 | 11,265,731 | 10,238,185 | (1,027,546) | -9.1% |
| 4981 | G/F Admin Water | 270,328 | 263,035 | 273,039 | 273,039 | 290,474 | 17,435 | 6.4% |
| 4982 | G/F Admin Sewer | 227,617 | 202,639 | 211,080 | 211,080 | 225,774 | 14,694 | 7.0% |
| 4983 | G/F Admin P & H | 573,691 | 553,422 | 558,336 | 558,336 | 591,612 | 33,276 | 6.0% |
| 4984 | G/F ADMIN HART | 0 | 0 | 0 | 0 | 114,092 | 114,092 | 0.0% |
| 4985 | G/F Admin Hawsp | 138,289 | 134,857 | 137,309 | 137,309 | 142,615 | 5,306 | 3.9% |
| 4987 | G/F ADMIN HART -TRAILS | 0 | 0 | 0 | 0 | 28,523 | 28,523 | 0.0% |
| 4990 | Other Transfer | 0 | 0 | 10,000 | 10,000 | 615,836 | 605,836 | 6058.4% |
| | | 1,209,925 | 1,153,953 | 1,189,764 | 1,189,764 | 2,008,926 | 819,162 | 68.9% |
| | Grand Total | 12,701,136 | 13,105,581 | 12,455,495 | 12,455,495 | 12,247,111 | (208,384) | -1.7% |

City of Homer
2019 Operating Budget

| 100 General Fund Expenditures - Combined | | Adopted | | Amended | | Draft | | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 4,306,322 | 4,300,217 | 4,483,530 | 4,483,530 | 4,502,649 | 19,119 | 0.4% | |
| 5102 | Fringe Benefits | 2,364,575 | 2,444,616 | 2,485,183 | 2,485,183 | 2,573,856 | 88,673 | 3.6% | |
| 5103 | Part-time Wages | 238,291 | 259,192 | 282,791 | 282,791 | 307,012 | 24,221 | 8.6% | |
| 5104 | Part-time Benefits | 79,449 | 75,927 | 80,506 | 80,506 | 88,854 | 8,348 | 10.4% | |
| 5105 | Overtime | 235,133 | 259,305 | 266,212 | 266,212 | 279,898 | 13,686 | 5.1% | |
| 5107 | Part-time Overtime | 5,261 | 3,611 | 11,297 | 11,297 | 14,245 | 2,949 | 26.1% | |
| 5108 | Unemployment Benefits | 9,356 | 13,387 | 0 | 0 | 0 | 0 | 0.0% | |
| 5112 | PERS Relief | 235,898 | 181,208 | 0 | 0 | 0 | 0 | 0.0% | |
| | Total Salaries and Benefits | 7,474,286 | 7,537,463 | 7,609,519 | 7,609,519 | 7,766,515 | 156,996 | 2.1% | |
| | <i>w/o PERS</i> | <i>7,238,387</i> | <i>7,356,255</i> | <i>7,609,519</i> | <i>7,609,519</i> | <i>7,766,515</i> | | | |
| Maintenance and Operations | | | | | | | | | |
| 5201 | Office Supplies | 41,473 | 35,884 | 45,800 | 45,800 | 46,100 | 300 | 0.7% | |
| 5202 | Operating Supplies | 194,867 | 203,038 | 215,720 | 215,720 | 218,670 | 2,950 | 1.4% | |
| 5203 | Fuel and Lube | 136,645 | 179,002 | 240,950 | 240,950 | 249,950 | 9,000 | 3.7% | |
| 5204 | Chemicals | 106,560 | 107,250 | 95,000 | 95,000 | 98,000 | 3,000 | 3.2% | |
| 5205 | Ammunition | 17,395 | 14,839 | 20,000 | 20,000 | 20,000 | 0 | 0.0% | |
| 5206 | Food and Staples | 34,128 | 33,640 | 32,900 | 32,900 | 33,400 | 500 | 1.5% | |
| 5207 | Vehicle and Boat Maintenance | 183,863 | 242,125 | 210,000 | 210,000 | 210,000 | 0 | 0.0% | |
| 5208 | Equipment Maintenance | 26,974 | 19,198 | 35,300 | 35,300 | 35,300 | 0 | 0.0% | |
| 5209 | Building & Grounds Maintenance | 52,912 | 74,382 | 69,750 | 69,750 | 71,750 | 2,000 | 2.9% | |
| 5210 | Professional Services | 601,888 | 759,190 | 760,990 | 760,990 | 791,240 | 30,250 | 4.0% | |
| 5211 | Audit Services | 70,086 | 82,566 | 70,000 | 70,000 | 77,000 | 7,000 | 10.0% | |
| 5213 | Survey and Appraisal | 701 | 950 | 4,500 | 4,500 | 4,500 | 0 | 0.0% | |
| 5214 | Rents & Leases | 94,319 | 99,660 | 108,600 | 108,600 | 111,100 | 2,500 | 2.3% | |
| 5215 | Communications | 111,872 | 105,941 | 125,600 | 125,600 | 128,500 | 2,900 | 2.3% | |
| 5216 | Freight and Postage | 19,474 | 22,963 | 25,500 | 25,500 | 25,000 | (500) | -2.0% | |
| 5217 | Electricity | 240,837 | 255,257 | 237,000 | 237,000 | 268,632 | 31,632 | 13.3% | |
| 5218 | Water | 46,552 | 30,528 | 40,970 | 40,970 | 44,213 | 3,243 | 7.9% | |
| 5219 | Sewer | 29,063 | 40,072 | 58,240 | 58,240 | 37,379 | (20,861) | -35.8% | |
| 5220 | Refuse and Disposal | 7,518 | 6,598 | 7,450 | 7,450 | 7,550 | 100 | 1.3% | |
| 5221 | Property Insurance | 16,685 | 12,977 | 15,511 | 15,511 | 15,821 | 310 | 2.0% | |
| 5222 | Auto Insurance | 47,444 | 38,487 | 33,733 | 33,733 | 43,800 | 10,067 | 29.8% | |
| 5223 | Liability Insurance | 119,401 | 54,036 | 110,092 | 110,092 | 61,734 | (48,358) | -43.9% | |
| 5224 | Fidelity Bond | 450 | 419 | 450 | 450 | 450 | 0 | 0.0% | |
| 5227 | Advertising | 25,373 | 25,008 | 36,750 | 36,750 | 36,250 | (500) | -1.4% | |
| 5228 | Books | 37,598 | 31,370 | 44,800 | 44,800 | 44,800 | 0 | 0.0% | |
| 5229 | Periodicals | 7,201 | 7,751 | 9,700 | 9,700 | 9,700 | 0 | 0.0% | |
| 5230 | Audio Visual | 15,014 | 14,682 | 16,000 | 16,000 | 16,000 | 0 | 0.0% | |
| 5231 | Tools and Equipment | 82,740 | 77,172 | 95,900 | 95,900 | 97,100 | 1,200 | 1.3% | |
| 5233 | Computer Related Items | 26,959 | 32,891 | 28,650 | 28,650 | 27,930 | (720) | -2.5% | |
| 5234 | Record and Permits | 772 | 540 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | |
| 5235 | Membership Dues | 17,065 | 17,001 | 20,910 | 20,910 | 21,705 | 795 | 3.8% | |
| 5236 | Transportation | 42,211 | 34,243 | 46,450 | 46,450 | 45,450 | (1,000) | -2.2% | |
| 5237 | Subsistence | 14,453 | 14,373 | 21,250 | 21,250 | 22,400 | 1,150 | 5.4% | |
| 5238 | Printing and Binding | 8,192 | 10,580 | 11,250 | 11,250 | 11,250 | 0 | 0.0% | |
| 5240 | Political Activities | 148 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5242 | Janitorial | 0 | 0 | 675 | 675 | 600 | (75) | -11.1% | |
| 5244 | Snow Removal | 25,820 | 36,110 | 54,500 | 54,500 | 43,500 | (11,000) | -20.2% | |
| 5248 | Lobbying | 20,403 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5251 | Pioneer Beautification | 596 | 742 | 750 | 750 | 750 | 0 | 0.0% | |
| 5252 | Credit Card Expenses | 299 | 600 | 716 | 716 | 716 | 0 | 0.0% | |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5280 | Volunteer Incentives | 27,290 | 35,698 | 34,000 | 34,000 | 34,000 | 0 | 0.0% | |
| 5282 | City Hall Building Maintenance | 3,314 | 8,548 | 10,000 | 10,000 | 10,000 | 0 | 0.0% | |
| 5283 | Library Building Maintenance | 19,101 | 12,880 | 18,000 | 18,000 | 18,000 | 0 | 0.0% | |

**City of Homer
2019 Operating Budget**

| 100 General Fund Expenditures - Combined | | | Adopted | Amended | Draft | Δ % | | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| 5284 | Police Building Maintenance | 3,477 | 1,455 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5285 | Fire Building Maintenance | 1,631 | 2,170 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5286 | Old School Building Maintenance | 1,423 | 555 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5287 | Animal Control Building Maintenance | 1,477 | 2,317 | 1,500 | 1,500 | 2,500 | 1,000 | 66.7% |
| 5292 | City Hall Motor Pool | 0 | 124 | 500 | 500 | 500 | 0 | 0.0% |
| 5293 | Police Motor Pool | 30,932 | 17,083 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5294 | Fire Motor Pool | 8,213 | 13,950 | 15,500 | 15,500 | 15,500 | 0 | 0.0% |
| 5601 | Uniform | 25,819 | 26,302 | 29,000 | 29,000 | 31,000 | 2,000 | 6.9% |
| 5602 | Safety Equipment | 20,741 | 21,935 | 30,200 | 30,200 | 30,200 | 0 | 0.0% |
| 5603 | Employee Training | 73,085 | 66,234 | 113,300 | 113,300 | 114,300 | 1,000 | 0.9% |
| 5604 | Public Education | 1,762 | 41 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5611 | ADA Compliance | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5614 | Car Allowance | 2,550 | 2,603 | 2,938 | 2,938 | 2,938 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | (0) | 5,046 | 0 | 0 | 0 | 0 | 0.0% |
| 5625 | Impound Costs | 3,400 | 5,895 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5626 | Jail Laundry Services | 8,699 | 6,718 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 5630 | Haven House | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5632 | Wellness Program | 21,030 | 22,486 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| 5633 | Phones | 174 | 3,912 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5634 | Networking | 2,320 | 904 | 3,500 | 3,500 | 5,750 | 2,250 | 64.3% |
| 5635 | Software | 23,275 | 14,373 | 27,550 | 27,550 | 38,550 | 11,000 | 39.9% |
| 5636 | Servers | 19,318 | 239 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5801 | Pratt Museum | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 0 | 0.0% |
| 5814 | Homer Hockey Association | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5815 | Parks & Recreation Board | 896 | 196 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5823 | Fish Stocking | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5829 | Homer Senior Center | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5830 | Homer Foundation | 208,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| | Total Maint. and Operations | 3,116,877 | 3,101,728 | 3,433,845 | 3,433,845 | 3,476,978 | 43,133 | 1.3% |
| | Capital Outlay, Transfers and Reserves | | | | | | | |
| 5901 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5106 | Leave Cash Out | 139,522 | 194,166 | 161,373 | 161,373 | 85,232 | (76,141) | -47.2% |
| 5990 | Transfers To | 1,853,618 | 580,955 | 1,250,758 | 1,250,758 | 918,386 | (332,372) | -26.6% |
| | Total C/O, Transfers & Reserves | 1,993,140 | 775,121 | 1,412,131 | 1,412,131 | 1,003,618 | (408,513) | -28.9% |
| 5607 | Debt Repayment | 48,951 | 1,184,339 | 0 | 0 | 0 | 0 | 0.0% |
| 5608 | Interest Exp | 50,873 | 42,564 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Debt Repayment | 99,824 | 1,226,903 | 0 | 0 | 0 | 0 | 0.0% |
| | Total General Fund Expenses | 12,684,127 | 12,641,215 | 12,455,495 | 12,455,495 | 12,247,111 | (208,384) | -1.7% |
| | General Fund Expenses w/o PERS | 12,448,228 | 12,460,007 | 12,455,495 | 12,455,495 | 12,247,111 | | |

**General Fund
Mayor, City Council**

Objective: To provide quality services to all the citizens; to operate in the most appropriate, transparent and fiscally responsible manner possible.

Functions and Responsibilities: The legislative power of the City is vested in the Mayor and City Council who establish policies, the annual budget and adopt legislation. Six elected members represent all the citizens and engage in a broad range of issues.

Future Considerations:

1. Revenue shortfall from State which are triggered by declining oil revenues.

2017-2018 Accomplishments

- ✓ Scaled down Police Station approved by voters.
- ✓ Allow a portion of HART to be used for maintenance.
- ✓ Rewrite lease standards.

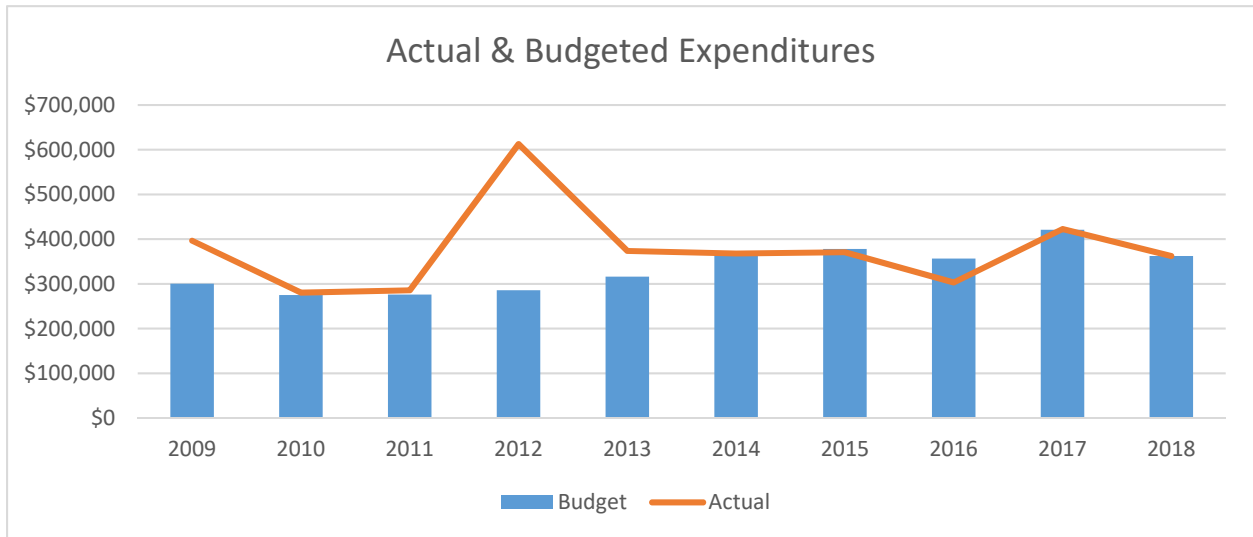
2019 Goals and Objectives

- Rewrite standards for water & sewer extensions.
- Establish the future direction of the HERC building.
- Delivering quality services within budget.

| Performance Measures | 2016 | 2017 |
|---------------------------------|------|------|
| Number of City Council meetings | 66 | 72 |

Staffing: The Mayor and City Council are supported by the City Clerks.

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------|------|------|------|
| City Clerk's Office | 3 | 3 | 3 | 3 |



City of Homer
2019 Operating Budget

| 0100 MAYOR - COUNCIL | | | | Adopted | Amended | Draft | Δ % | | |
|------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------|---------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 12,450 | 14,375 | 13,000 | 13,000 | 13,000 | 0 | 0.0% | |
| 5102 | Fringe Benefits | 1,014 | 1,164 | 1,056 | 1,056 | 1,056 | 0 | 0.0% | |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| Total Salaries and Benefits | | 13,464 | 15,539 | 14,056 | 14,056 | 14,056 | 0 | 0.0% | |
| Maintenance and Operations | | | | | | | | | |
| 5201 | Office Supplies | 145 | 521 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | |
| 5206 | Food and Staples | 1,315 | 1,392 | 1,600 | 1,600 | 1,600 | 0 | 0.0% | |
| 5209 | Building & Grounds Maintenance | (3,260) | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5210 | Professional Services | 184,270 | 299,063 | 250,000 | 250,000 | 250,000 | 0 | 0.0% | |
| 5211 | Audit Services | 70,086 | 82,566 | 70,000 | 70,000 | 77,000 | 7,000 | 10.0% | |
| 5215 | Communications | 220 | 91 | 0 | 0 | 0 | 0 | 0.0% | |
| 5216 | Freight and Postage | 97 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5223 | Liability Insurance | 1,186 | 557 | 861 | 861 | 759 | (102) | -11.9% | |
| 5227 | Advertising | 39 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5232 | Damages not covered by Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5233 | Computer Related Items | 0 | 6,866 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | |
| 5235 | Membership Dues | 6,120 | 5,614 | 6,500 | 6,500 | 6,500 | 0 | 0.0% | |
| 5236 | Transportation | 4,051 | 4,201 | 6,000 | 6,000 | 5,000 | (1,000) | -16.7% | |
| 5237 | Subsistence | 3,812 | 3,827 | 4,000 | 4,000 | 5,000 | 1,000 | 25.0% | |
| 5240 | Political Activities | 148 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5248 | Lobbying | 20,403 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5280 | Volunteer Incentives | 0 | 0 | 4,000 | 4,000 | 4,000 | 0 | 0.0% | |
| 5603 | Employee Training | 1,175 | 2,375 | 1,700 | 1,700 | 1,700 | 0 | 0.0% | |
| 5605 | Sister Cities | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5608 | Debt Repayment - Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5616 | Statehood Anniversary | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5624 | Settlements | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5995 | Other Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| Total Maint. and Operations | | 289,806 | 407,073 | 348,161 | 348,161 | 355,059 | 6,898 | 2.0% | |
| 5990 | Transfers To | 1,745,915 | 1,797,155 | 1,240,055 | 1,240,055 | 907,683 | (332,372) | -26.8% | |
| Total | | 2,049,185 | 2,219,767 | 1,602,272 | 1,602,272 | 1,276,798 | (325,474) | -20.3% | |

2019 Budget Notes:

5211: Audit Fee will increase due to the continued complexity of audit.

5990: (1) Seawall \$10,000, (2) Water Hydrants \$100,350, (3) Health Insurance Fund \$80,912, (4) Public Works \$200,000, (5) Parks & Rec \$100,000, (6) Airport \$100,000, (7) Police Fleet \$100,000, (8) Public Works Fleet \$100,000, (9) Library \$62,000, (10) Fire Fleet \$104,421

**General Fund
Administration, City Clerk**

Objective: The City Clerk’s Office strives to present a courteous, service-oriented team of professionals, who, in partnership with the City Council and other City departments, serve the local community at an optimum level.

Functions and Responsibilities: Maintain and to make available for public inspection City files, to give notice of public meetings, arrange public notices, and attend and journal City meetings, act as the Election Supervisor.

Future Considerations:

1. The continuing need for the time and ability to digitalize permanent records, quality assurance reviews to confirm accurate and complete scanning, and ensuring the records are able to be recreated from the digital media they are saved to.
2. Records storage space.
3. Adapting to the state’s new election system that is recommended to be implemented in stages beginning in 2020.
4. The potential for by-mail elections.

2016-2018 Accomplishments

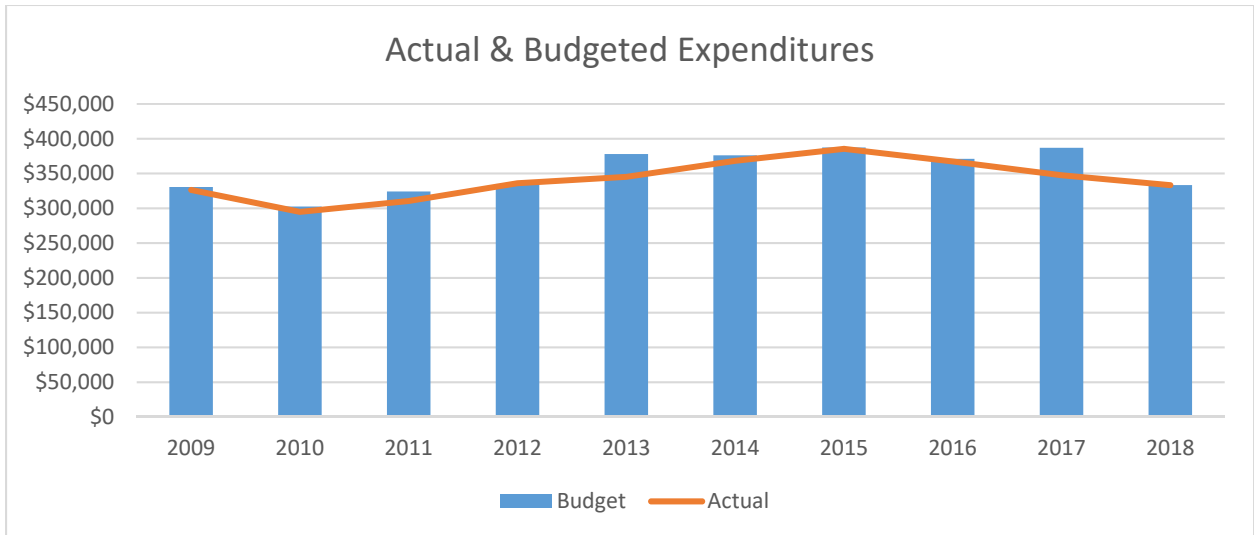
- ✓ Successfully transitioned from retiring City Clerk and promoting Deputy City Clerk to the position.
- ✓ Facilitated the process of a Citizen initiated Recall petitions for three City Council members that included supervising a special election on June.
- ✓ Prepared for and supervised a special election that Council approved on May 15, 2018 and with Election Day being June 26, 2018.

2019 Goals and Objectives

- Implementing Agenda Management Software.
- Implementing City Council meeting audio onto the City’s website.
- Researching the cost, benefits, and need for saving permanent digital records to microfiche.

| Performance Measures | 2016 | 2017 |
|---------------------------|------|------|
| Number of public meetings | 160 | 156 |

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------|------|------|------|
| City Clerk’s Office | 3 | 3 | 3 | 3 |



City of Homer
2019 Operating Budget

| 0101 CITY CLERK | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 217,311 | 201,403 | 180,464 | 180,464 | 187,216 | 6,752 | 3.7% |
| 5102 | Fringe Benefits | 112,065 | 107,521 | 101,920 | 101,920 | 107,494 | 5,574 | 5.5% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 9,673 | 6,669 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 11,159 | 8,572 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>350,207</u> | <u>324,165</u> | <u>292,384</u> | <u>292,384</u> | <u>304,710</u> | <u>12,326</u> | <u>4.2%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 2,990 | 2,704 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5206 | Food and Staples | 78 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 6,909 | 4,835 | 8,500 | 8,500 | 12,500 | 4,000 | 47.1% |
| 5215 | Communications | 1,130 | 1,220 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 19 | 500 | 500 | 500 | 0 | 0.0% |
| 5223 | Liability Insurance | 1,375 | 660 | 1,032 | 1,032 | 561 | (471) | -45.6% |
| 5227 | Advertising | 6,942 | 8,728 | 11,000 | 11,000 | 11,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 175 | 478 | 1,000 | 1,000 | 1,200 | 200 | 20.0% |
| 5233 | Computer Related Items | 398 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5234 | Record and Permits | 772 | 540 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5235 | Membership Dues | 1,055 | 759 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5236 | Transportation | 1,972 | 1,555 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5237 | Subsistence | 2,470 | 2,810 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5238 | Printing and Binding | 0 | 215 | 500 | 500 | 500 | 0 | 0.0% |
| 5240 | Political Activities | 0 | 4,438 | 0 | 0 | 0 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 2,720 | 3,624 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>28,986</u> | <u>32,585</u> | <u>42,532</u> | <u>42,532</u> | <u>46,261</u> | <u>3,729</u> | <u>8.8%</u> |
| <u>Total</u> | | <u>379,193</u> | <u>356,750</u> | <u>334,916</u> | <u>334,916</u> | <u>350,971</u> | <u>16,055</u> | <u>4.8%</u> |

2019 Budget Notes:

5210 - Increased by \$3800 due to purchase of Agenda Management Software approved in the 2018 mid year budget.

**City of Homer
2019 Operating Budget**

| 0102 CITY ELECTIONS | | | | Adopted | Amended | Draft | Δ % | |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|--------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 180 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 1 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 635 | 1,757 | 1,716 | 1,716 | 1,716 | 0 | 0.0% |
| 5104 | Part-time Benefits | 5 | 12 | 142 | 142 | 142 | 0 | 0.0% |
| 5105 | Overtime | 195 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 625 | 1,521 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>1,641</u> | <u>3,290</u> | <u>3,558</u> | <u>3,558</u> | <u>3,558</u> | <u>0</u> | <u>0.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 15 | 342 | 200 | 200 | 500 | 300 | 150.0% |
| 5203 | Fuel and Lube | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5206 | Food and Staples | 311 | 384 | 400 | 400 | 400 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 4,524 | 0 | 2,350 | 2,350 | 2,350 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 100 | 0 | 0 | 0 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 1,038 | 1,233 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5238 | Printing and Binding | 6,281 | 8,352 | 4,200 | 4,200 | 4,200 | 0 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>12,170</u> | <u>10,411</u> | <u>8,650</u> | <u>8,650</u> | <u>8,950</u> | <u>300</u> | <u>3.5%</u> |
| | <u>Total</u> | <u>13,810</u> | <u>13,701</u> | <u>12,208</u> | <u>12,208</u> | <u>12,508</u> | <u>300</u> | <u>2.5%</u> |

2018 Budget Notes:
5208 - Coding memory cards for election machines

2019 Budget Notes:
5201 - One time purchase of Election signage

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund
Department of Administration, City Manager

Mission: To effectively and efficiently administer the ongoing operations and functions of the city.

Functions and Responsibilities: The City of Homer operates under a City Council-City Manager form of government. The City Manager is responsible for the supervision of all City departments and implementing the Council's policies. The City Manager keeps Council informed on fiscal matters, and makes recommendations on the future needs of the City. The City Manager provides a Manager's Report for every City Council meeting, and the annual budget to City Council.

Future Considerations:

1. Declining revenues from the State and Kenai Peninsula Borough.
2. Health care costs.
3. Aligning revenues and expenditures while maintaining appropriate levels of reserve funds.

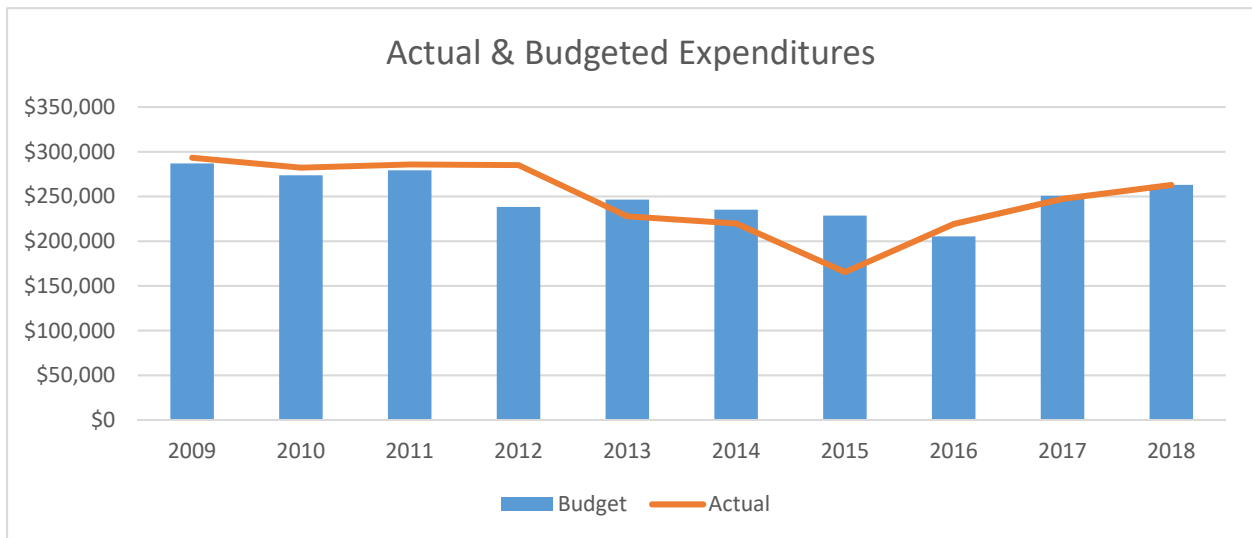
2017-2018 Accomplishments

- Acquisition of Lot 42 on the Spit.
- Voter approval to use portion of the HART funds for road and trail maintenance.
- Work with City Council to rewrite lease standards.
- Support Finance to reformat the printed budget.

2019 Goals and Objective

- Rewrite standards for water & sewer extensions.
- Implement Council's direction of the HERC.

| City Personnel - Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|--|------|------|------|------|
| City Manager's Office | 1.6 | 2 | 2 | 2 |



City of Homer
2019 Operating Budget

| 0110 CITY MANAGER | | | | Adopted | Amended | Draft | Δ % | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 132,324 | 156,502 | 161,232 | 161,232 | 168,459 | 7,226 | 4.5% | |
| 5102 | Fringe Benefits | 54,514 | 71,202 | 74,837 | 74,837 | 78,968 | 4,130 | 5.5% | |
| 5103 | Part-time Wages | 3,227 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 9,360 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 10 | 0 | 375 | 375 | 375 | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 2,491 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 3,639 | 2,796 | 0 | 0 | - | 0 | 0.0% | |
| | <u>Total Salaries and Benefits</u> | <u>205,566</u> | <u>230,500</u> | <u>236,444</u> | <u>236,444</u> | <u>247,801</u> | <u>11,357</u> | <u>4.8%</u> | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5201 | Office Supplies | 627 | 362 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | |
| 5202 | Operating Supplies | 0 | 47 | 0 | 0 | 0 | 0 | 0.0% | |
| 5206 | Food and Staples | 3,102 | 3,500 | 3,500 | 3,500 | 4,000 | 500 | 14.3% | |
| 5208 | Equipment Maintenance | 0 | 28 | 100 | 100 | 100 | 0 | 0.0% | |
| 5210 | Professional Services | 2,279 | 961 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | |
| 5215 | Communications | 2,457 | 2,418 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | |
| 5216 | Freight and Postage | 7 | 0 | 200 | 200 | 200 | 0 | 0.0% | |
| 5223 | Liability Insurance | 1,252 | 430 | 671 | 671 | 440 | (231) | -34.4% | |
| 5227 | Advertising | 373 | 915 | 1,000 | 1,000 | 500 | (500) | -50.0% | |
| 5228 | Books | 382 | 130 | 0 | 0 | 0 | 0 | 0.0% | |
| 5229 | Periodicals | 68 | 39 | 200 | 200 | 200 | 0 | 0.0% | |
| 5231 | Tools and Equipment | 77 | 0 | 1,000 | 1,000 | 500 | (500) | -50.0% | |
| 5233 | Computer Related Items | 751 | 1,559 | 500 | 500 | 320 | (180) | -36.0% | |
| 5235 | Membership Dues | 1,490 | 1,553 | 1,700 | 1,700 | 2,200 | 500 | 29.4% | |
| 5236 | Transportation | 1,689 | 3,640 | 4,000 | 4,000 | 4,000 | 0 | 0.0% | |
| 5237 | Subsistence | 1,237 | 999 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | |
| 5238 | Printing and Binding | 0 | 103 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | |
| 5248 | Lobbying | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5603 | Employee Training | 1,434 | 2,875 | 3,500 | 3,500 | 3,500 | 0 | 0.0% | |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5635 | Software | 0 | 0 | 0 | 0 | 180 | 180 | 0.0% | |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| | <u>Total Maint. and Operations</u> | <u>17,225</u> | <u>19,559</u> | <u>26,371</u> | <u>26,371</u> | <u>26,140</u> | <u>(231)</u> | <u>-0.9%</u> | |
| | <u>Total</u> | <u>222,791</u> | <u>250,058</u> | <u>262,815</u> | <u>262,815</u> | <u>273,941</u> | <u>11,126</u> | <u>4.2%</u> | |

2019 Budget Notes:
5635-Adobe membership now coded to Software instead of Computer Related Items

General Fund Personnel

Objective: To attract, retain and successfully develop a professional and committed workforce through effective hiring, policy development, employee relations, training and related support services that allows the City of Homer to provide high quality services to the residents of Homer.

Functions and Responsibilities: The Personnel Office provides employee relations, recruitment, hiring, talent management, training, retention, the administering of benefits for employees, develops policies and procedures, and ensures regulatory and statutory compliance for the City of Homer.

Future Considerations:

1. Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure compliance
2. Healthcare Renewal; rising healthcare costs
3. Reviewing and updating job descriptions as departmental needs shift
4. Recruitment and Retention; if City of Homer wage scale does not remain competitive with COLA's, recruitment and retention are increasingly challenging.

2017-2018 Accomplishments

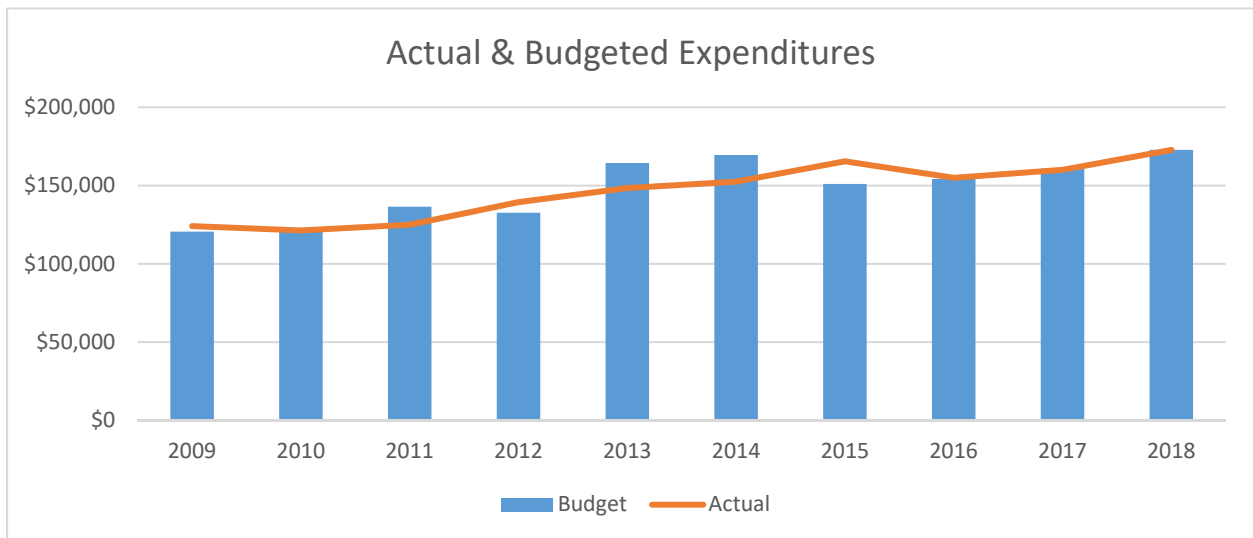
- ✓ Earned Professional in HR Certification.
- ✓ Completed Salary & Benefits Survey; updated IT Analyst position.
- ✓ Recruited Assistant Fire Chief and Finance Director and updated multiple position descriptions.
- ✓ Updated personnel policies and procedures to support administrative initiatives.
- ✓ Healthcare Renewal; completed Premera's Wellness goals to earn renewal discount and modified plan to minimized increases.

2019 Goals and Objectives

- Continuing Education to maintain certification.
- Wage updates; parity in Dept. Head positions identified in Salary & Benefit Survey.
- Revise positions as required to support administrative changes and direction.
- Monitor compliance with State and Federal laws.
- Earn Premera's Wellness discount.

| Performance Measures | 2016 | 2017 | 2018 |
|-------------------------------------|-------|-------|-------|
| Total number of full-time employees | 100.5 | 101.5 | 101.5 |

| City Personnel - Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|--|------|------|------|------|
| Personnel | 1 | 1 | 1 | 1 |



City of Homer
2019 Operating Budget

| 0111 PERSONNEL | | | | Adopted | Amended | Draft | Δ % | |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 71,997 | 76,295 | 81,526 | 81,526 | 85,048 | 3,522 | 4.3% |
| 5102 | Fringe Benefits | 36,442 | 37,715 | 40,450 | 40,450 | 42,693 | 2,243 | 5.5% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 3,622 | 2,782 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>112,061</u> | <u>116,791</u> | <u>121,975</u> | <u>121,975</u> | <u>127,741</u> | <u>5,766</u> | <u>4.7%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 299 | 747 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5210 | Professional Services | 3,815 | 5,806 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5215 | Communications | 180 | 184 | 500 | 500 | 500 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5223 | Liability Insurance | 559 | 284 | 448 | 448 | 289 | (159) | -35.4% |
| 5227 | Advertising | 4,935 | 2,195 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5229 | Periodicals | 0 | 625 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,175 | 756 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5233 | Computer Related Items | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5235 | Membership Dues | 289 | 298 | 300 | 300 | 300 | 0 | 0.0% |
| 5236 | Transportation | 10,647 | 2,615 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5237 | Subsistence | 2,013 | 1,342 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5238 | Printing and Binding | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 1,603 | 8,758 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5611 | ADA Compliance | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5632 | Wellness Program | 21,030 | 22,486 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>46,545</u> | <u>46,095</u> | <u>50,748</u> | <u>50,748</u> | <u>50,589</u> | <u>(159)</u> | <u>-0.3%</u> |
| <u>Total</u> | | <u>158,605</u> | <u>162,887</u> | <u>172,723</u> | <u>172,723</u> | <u>178,330</u> | <u>5,607</u> | <u>3.2%</u> |

2019 Budget Notes:

General Fund Economic Development

Mission: Enhance and promote the quality of life of our community and within our organization through (a) creative, strategic, and thoughtful communications and (b) supporting economic development efforts and fund raising for City projects and programs.

Functions and Responsibilities: This one person office facilitates the City's marketing and communications efforts including the Annual Report, seeks grants to support City goals and programs, produces the Capital Improvement Plan and performs research and reporting on special topics and projects.

Future Considerations:

1. Prioritizing special projects.
2. Departments being accustomed to City wide communication needs.

2017-2018 Accomplishments

- ✓ Distributed Annual Report through local newspaper.
- ✓ Business Retention & Expansion Survey Report.
- ✓ Public education campaign for new Police Station.
- ✓ Ramp 2 Restroom Upgrade Funding.
- ✓ Emergency Radio Communication System Funding.

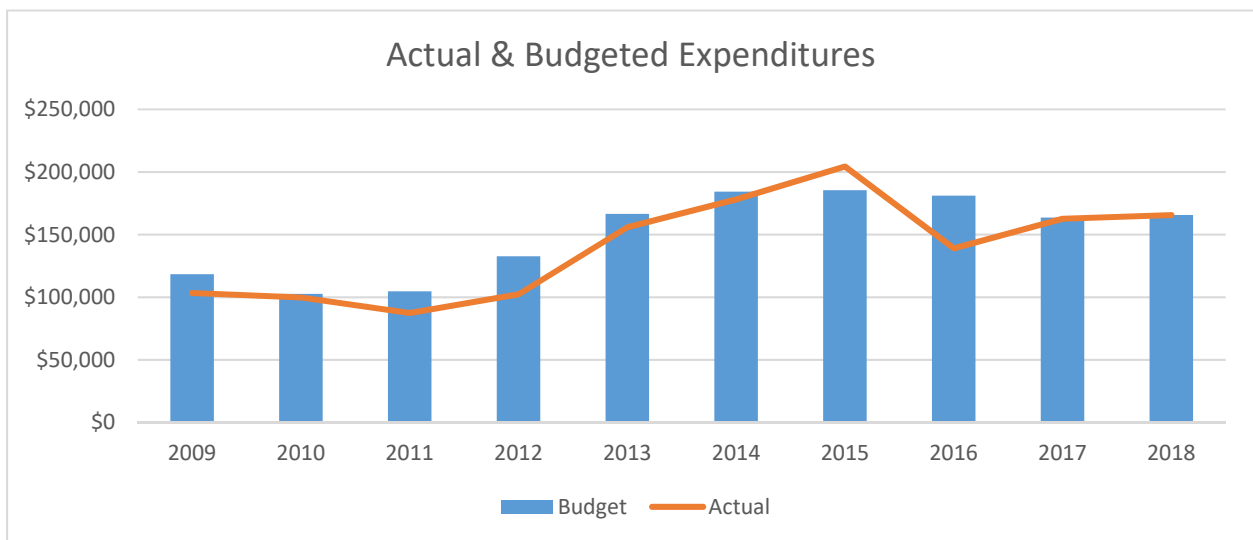
2019 Goals and Objectives

- Public Information Officer Training.
- Develop emergency preparedness and alert templates.

| Performance Measures | 2016 | 2017 |
|--|-------------|-------------|
| Web articles written, updated, and microsites created. | 54 | 113 |
| Grant application funded/written. | 2 of 3 | 4 of 5 |
| Grant dollars awarded. | \$591,784 | \$761,670 |
| City Publications* | 3 | 3 |

*Revamped Annual Report (newspaper insert) & Visitor Guide, Business Retention & Expansion Survey Report, CIP, Annual Water Report

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Economic Development | 1 | 1 | 1 | 1 |



City of Homer
2019 Operating Budget

| 0112 ECONOMIC DEVELOPMENT | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 52,647 | 64,320 | 63,015 | 63,015 | 66,621 | 3,606 | 5.7% |
| 5102 | Fringe Benefits | 30,309 | 33,697 | 34,840 | 34,840 | 37,109 | 2,269 | 6.5% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 259 | 307 | 2,250 | 2,250 | 2,250 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,033 | 3,866 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>88,248</u> | <u>102,190</u> | <u>100,105</u> | <u>100,105</u> | <u>105,980</u> | <u>5,875</u> | <u>5.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 37 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| 5206 | Food and Staples | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 51,000 | 51,000 | 51,375 | 51,375 | 51,375 | 0 | 0.0% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 9 | 0 | 0 | 0 | 0 | 0.0% |
| 5223 | Liability Insurance | 0 | 63 | 0 | 0 | 278 | 278 | 0.0% |
| 5227 | Advertising | 3,517 | 8,250 | 8,250 | 8,250 | 8,250 | 0 | 0.0% |
| 5229 | Periodicals | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 511 | 0 | 250 | 250 | 250 | 0 | 0.0% |
| 5233 | Computer Related Items | 708 | 659 | 1,000 | 1,000 | 460 | (540) | -54.0% |
| 5235 | Membership Dues | 0 | 225 | 225 | 225 | 225 | 0 | 0.0% |
| 5236 | Transportation | 0 | 2,100 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5237 | Subsistence | 18 | 395 | 700 | 700 | 700 | 0 | 0.0% |
| 5238 | Printing and Binding | 0 | 1,159 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 514 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5635 | Software | 0 | 0 | 0 | 0 | 540 | 540 | 0.0% |
| 5823 | Fish Stocking | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>55,790</u> | <u>64,373</u> | <u>65,500</u> | <u>65,500</u> | <u>65,778</u> | <u>278</u> | <u>0.4%</u> |
| | <u>Total</u> | <u>144,038</u> | <u>166,563</u> | <u>165,605</u> | <u>165,605</u> | <u>171,758</u> | <u>6,153</u> | <u>3.7%</u> |

2019 Budget Notes:

5635-Adobe membership now coded to Software instead of Computer Related Items

General Fund Information Technology

Mission: To provide efficient and reliable informational technology for all the departments. Implement and maintain a reliable network and plan for the future for the City's informational management needs. Provide ongoing for cyber security risk assessment and mitigation.

Functions and Responsibilities: To implement and support all computing, networking and telephony infrastructure for the City.

Future Considerations:

1. Increase costs due to the industry push to "software as a service" and "software subscription" sales models.
2. Increasing cyber security threats.

2016-2018 Accomplishments

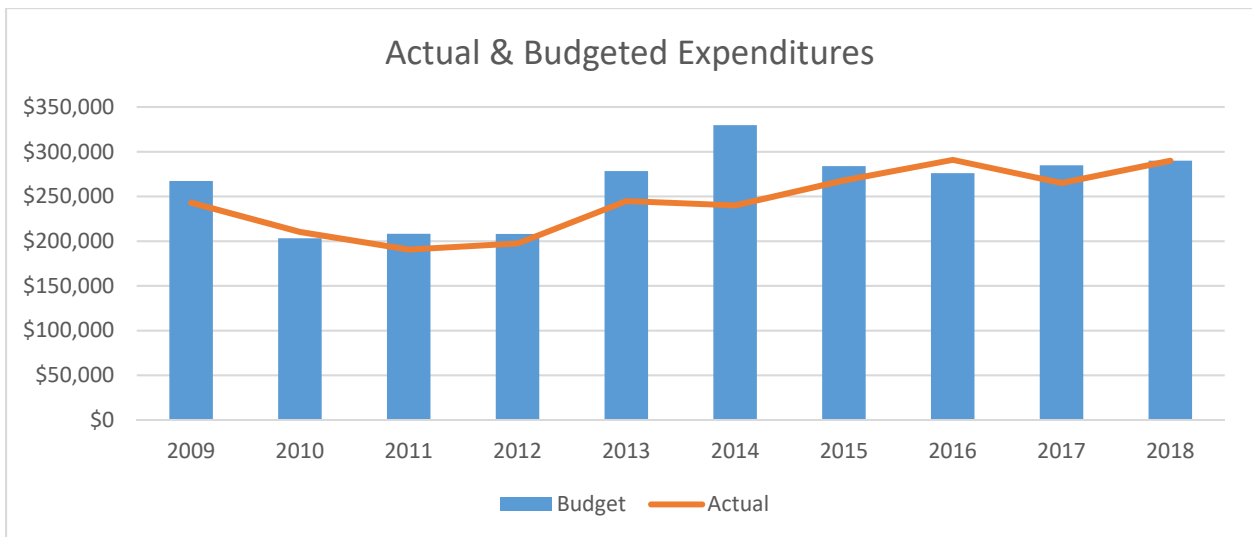
- ✓ IT Technical review of emergency communication equipment.
- ✓ Harbor Management and Billing system replacement.

2019 Goals and Objectives

- Increase redundancy in City WAN
- Support the IT design work for the Police Station.

| Performance measures | 2016 | 2017 | 2018 |
|-----------------------------|------|------|------|
| City managed mobile devices | 28 | 33 | 38 |
| Desktop/Laptop computers | 115 | 109 | 112 |
| Servers | 47 | 51 | 53 |

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------|------|------|------|
| Information Technology | 2 | 2 | 2 | 2 |



City of Homer
2019 Operating Budget

| 0113 INFORMATION SYSTEMS | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 124,361 | 134,055 | 135,280 | 135,280 | 144,541 | 9,260 | 6.8% |
| 5102 | Fringe Benefits | 66,961 | 70,123 | 72,483 | 72,483 | 77,642 | 5,158 | 7.1% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 1,745 | 1,867 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 6,439 | 4,946 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>199,505</u> | <u>210,992</u> | <u>209,764</u> | <u>209,764</u> | <u>224,182</u> | <u>14,419</u> | <u>6.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 80 | 0 | 200 | 200 | 200 | 0 | 0.0% |
| 5210 | Professional Services | 514 | 0 | 0 | 0 | 3,750 | 3,750 | 0.0% |
| 5215 | Communications | 18,493 | 18,013 | 20,000 | 20,000 | 22,900 | 2,900 | 14.5% |
| 5216 | Freight and Postage | 139 | 324 | 200 | 200 | 200 | 0 | 0.0% |
| 5223 | Liability Insurance | 995 | 486 | 758 | 758 | 689 | (69) | -9.1% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5228 | Books | 3,076 | 814 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 11,373 | 3,702 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5233 | Computer Related Items | 15,185 | 19,938 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| 5236 | Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5333 | Computer Related Items | 1,145 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 720 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5614 | Car Allowance | 2,250 | 2,297 | 2,438 | 2,438 | 2,438 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | (0) | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5633 | Phones | 174 | 3,912 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5634 | Networking | 2,320 | 904 | 3,500 | 3,500 | 5,750 | 2,250 | 64.3% |
| 5635 | Software | 22,776 | 7,618 | 20,000 | 20,000 | 26,500 | 6,500 | 32.5% |
| 5636 | Servers | 19,318 | 239 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>97,838</u> | <u>58,966</u> | <u>80,096</u> | <u>80,096</u> | <u>95,427</u> | <u>15,331</u> | <u>19.1%</u> |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total</u> | <u>297,344</u> | <u>269,958</u> | <u>289,859</u> | <u>289,859</u> | <u>319,609</u> | <u>29,750</u> | <u>10.3%</u> |

2018 Budget Notes:

5635 - cyclical licensing upgrades (on a downcycle for 2018)

2019 Budget Notes:

5210,5215,5634 - Increase for cyber-security initiative

5635 - Increase due to windows server 2012 end of life (jan 2020)

5636 - 2017 actuals were low due to vendor not having a upgrade ready for production use

General Fund Community Recreation

Mission: To promote community involvement and life-long learning through educational and recreational opportunities for people of all ages.

Functions and Responsibilities: Offer an array of recreational and educational classes, programs and special events for participants of all ages to create a positive, healthy and connected community.

Future Considerations:

1. Strong need for additional staffing for afterschool programs and summer camps for local youth.
2. High demand for continued and expanded use of the HERC gym and dance room.

2016-2018 Accomplishments

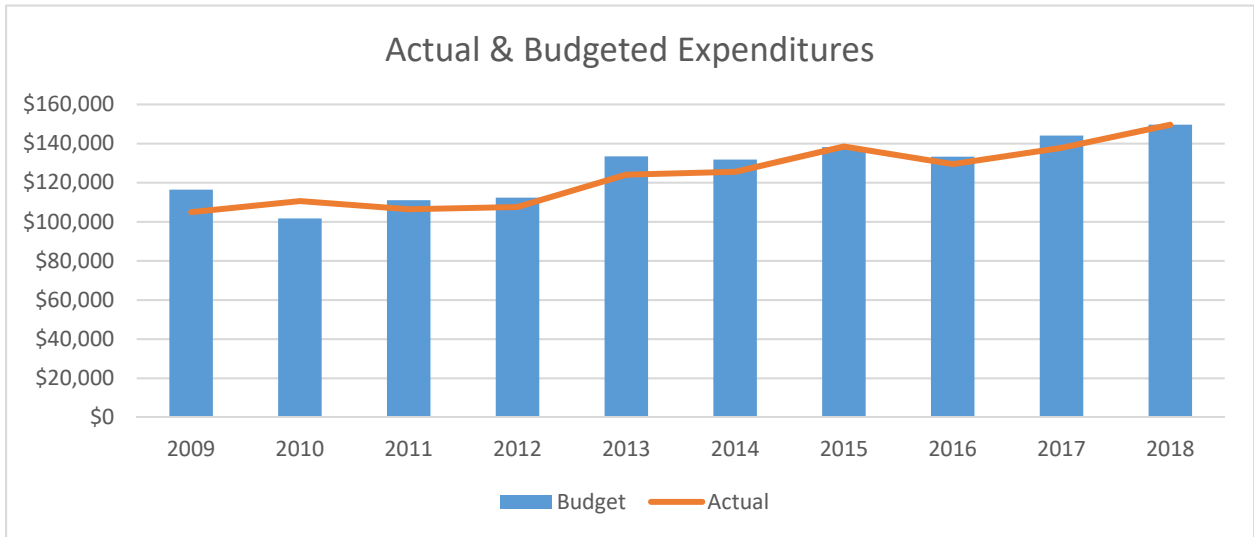
- ✓ Offered 103 events/programs.
- ✓ Hosted Homer's first Pickle Ball Tournament.
- ✓ Partnered with organizations to provide programs and facilities.
- ✓ Hosted Ballet Dance Intensive Camp.
- ✓ Offered 10 new programs/activities.

2019 Goals and Objectives

- Renew facility use agreement with KPBSD.
- Expand Community Recreation use of the downstairs of the HERC facility. .
- Expand afterschool programs for children.
- Explore possible summer camps/programs.
- Pursue additional community partners.

| Performance Measures | 2016 | 2017 |
|----------------------|-------|-------|
| Participants | 4,241 | 4,467 |

| Staffing - Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|--------------------------------------|------|------|------|------|
| Community Recreation | 1 | 1 | 1 | 1 |



City of Homer
2019 Operating Budget

| 0115 COMMUNITY RECREATION PROGRAM | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 69,207 | 73,797 | 73,803 | 73,803 | 74,888 | 1,085 | 1.5% |
| 5102 | Fringe Benefits | 33,472 | 35,657 | 40,486 | 40,486 | 41,583 | 1,097 | 2.7% |
| 5103 | Part-time Wages | 3,849 | 3,698 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5104 | Part-time Benefits | 313 | 317 | 1,023 | 1,023 | 991 | (32) | -3.1% |
| 5105 | Overtime | 0 | 1,003 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 3,554 | 2,730 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>110,395</u> | <u>117,202</u> | <u>122,612</u> | <u>122,612</u> | <u>124,762</u> | <u>2,150</u> | <u>1.8%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 59 | 44 | 250 | 250 | 250 | 0 | 0.0% |
| 5202 | Operating Supplies | 1,030 | 731 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 550 | 500 | 500 | 500 | 0 | 0.0% |
| 5210 | Professional Services | 16,299 | 15,885 | 16,000 | 16,000 | 17,000 | 1,000 | 6.3% |
| 5215 | Communications | 2,107 | 2,116 | 1,950 | 1,950 | 1,950 | 0 | 0.0% |
| 5216 | Freight and Postage | 47 | 0 | 50 | 50 | 50 | 0 | 0.0% |
| 5223 | Liability Insurance | 466 | 236 | 363 | 363 | 251 | (112) | -30.9% |
| 5227 | Advertising | 796 | 525 | 800 | 800 | 800 | 0 | 0.0% |
| 5235 | Membership Dues | 165 | 175 | 185 | 185 | 185 | 0 | 0.0% |
| 5236 | Transportation | 0 | 621 | 1,250 | 1,250 | 1,250 | 0 | 100.0% |
| 5237 | Subsistence | 0 | 148 | 350 | 350 | 500 | 150 | 100.0% |
| 5238 | Printing and Binding | 1,426 | 1,424 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 600 | 1,000 | 1,000 | 1,500 | 500 | 100.0% |
| 5614 | Car Allowance | 300 | 306 | 500 | 500 | 500 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>22,694</u> | <u>23,360</u> | <u>26,998</u> | <u>26,998</u> | <u>28,536</u> | <u>1,538</u> | <u>5.7%</u> |
| | <u>Total</u> | <u>133,090</u> | <u>140,562</u> | <u>149,610</u> | <u>149,610</u> | <u>153,298</u> | <u>3,688</u> | <u>2.5%</u> |

2018 Budget Notes:

5105 - Overtime for city janitor to clean HERC (1.5 hours per week)

5603 - Alternate between national and alaska parks and rec conferences

2019 Budget Notes:

5603 - Provide sufficient funding for conference travel and degree seeking

5210 - Increase in costs for hosting special events

General Fund Finance Department

Mission: To provide quality customer service and accurate financial information; to comply with Federal, State and local mandates and to leverage resources that are essential to achieving the City's goals and objectives.

Functions and Responsibilities: To provide financial services to the City's administration, Council, the citizens, the employees, and vendors/agencies outside of the organization. Services include accounts receivables, accounts payable, payroll, financial management/analysis, budget reporting, and grant management.

Future Considerations:

1. Changes in financial reporting due to Government Accounting Standards Board (GASB).

2017-2018 Accomplishments

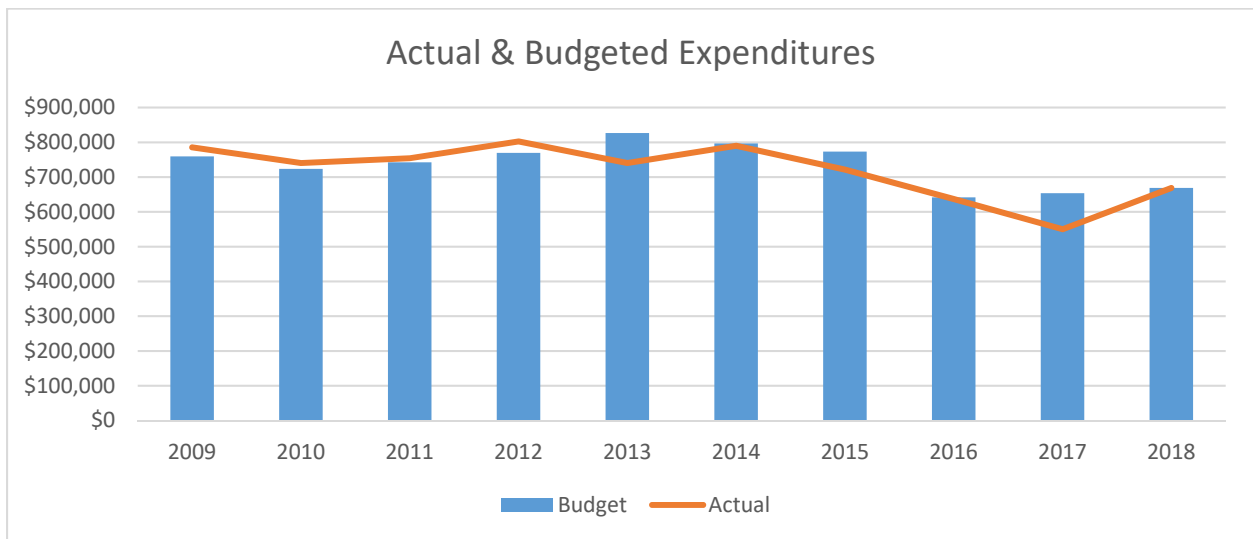
- ✓ Began conversion towards electronic timekeeping.
- ✓ Enhanced job responsibilities of vacant position to recruit more skilled individual.
- ✓ Filled all vacant positions.
- ✓ Develop quarterly financial reports.

2019 Goals and Objectives

- Complete timekeeping conversion by end of fiscal year 2019
- Report budget to actuals.
- Submit FY20 budget for GFOA Distinguished Budget Presentation Award

| Performance Measures: | 2016 | 2017 |
|---|-------------|-------------|
| Payroll Checks and Direct Deposits Issued | 3,337 | 3,369 |
| Accounts Payable Checks Issued | 2,945 | 2,830 |
| Utility Invoices Issued | 20,683 | 25,555 |

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Finance | 6 | 6 | 6 | 6 |



**City of Homer
2019 Operating Budget**

| 0120 FINANCE | | | | Adopted | Amended | Draft | Δ % | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 362,465 | 292,521 | 366,315 | 366,315 | 381,448 | 15,132 | 4.1% | |
| 5102 | Fringe Benefits | 194,680 | 190,410 | 205,164 | 205,164 | 217,114 | 11,950 | 5.8% | |
| 5103 | Part-time Wages | 1,868 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 6,817 | 8,299 | 12,220 | 12,220 | 12,220 | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 1,446 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 22,871 | 17,569 | 0 | 0 | - | 0 | 0.0% | |
| | <u>Total Salaries and Benefits</u> | <u>588,700</u> | <u>510,245</u> | <u>583,699</u> | <u>583,699</u> | <u>610,782</u> | <u>27,082</u> | <u>4.6%</u> | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5201 | Office Supplies | 8,859 | 5,873 | 6,000 | 6,000 | 6,000 | 0 | 0.0% | |
| 5202 | Operating Supplies | 100 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5210 | Professional Services | 45,180 | 39,260 | 55,000 | 55,000 | 55,000 | 0 | 0.0% | |
| 5211 | Audit Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5215 | Communications | 1,186 | 1,022 | 1,200 | 1,200 | 1,200 | 0 | 0.0% | |
| 5216 | Freight and Postage | 12 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5223 | Liability Insurance | 2,849 | 1,369 | 2,250 | 2,250 | 1,121 | (1,129) | -50.2% | |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5231 | Tools and Equipment | 276 | 3,229 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | |
| 5233 | Computer Related Items | 0 | 180 | 0 | 0 | 0 | 0 | 0.0% | |
| 5235 | Membership Dues | 1,438 | 1,058 | 2,000 | 2,000 | 2,000 | 0 | 0.0% | |
| 5236 | Transportation | 5,277 | 3,961 | 6,000 | 6,000 | 6,000 | 0 | 0.0% | |
| 5237 | Subsistence | 1,079 | 670 | 1,300 | 1,300 | 1,300 | 0 | 0.0% | |
| 5238 | Printing and Binding | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% | |
| 5252 | Credit Card Expenses | (316) | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5254 | Over and Short | 200 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5603 | Employee Training | 4,859 | 818 | 7,700 | 7,700 | 7,700 | 0 | 0.0% | |
| 5604 | Public Education | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5635 | Software | 0 | 0 | 0 | 0 | 180 | 180 | 0.0% | |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| | <u>Total Maint. and Operations</u> | <u>70,999</u> | <u>57,440</u> | <u>84,950</u> | <u>84,950</u> | <u>84,001</u> | <u>(949)</u> | <u>-1.1%</u> | |
| <u>Total</u> | | <u>659,700</u> | <u>567,686</u> | <u>668,649</u> | <u>668,649</u> | <u>694,783</u> | <u>26,134</u> | <u>3.9%</u> | |

2018 Budget Notes:

5238 - mid-year gas assessment reminders per council

2019 Budget Notes:

5236,5237,5603 - 2017 actuals low due to staffing shortages, 2018 trending towards meeting budget

5635 - Adobe membership now coded to Software instead of Computer Related Items

General Fund Planning & Zoning

Objective: Guide development in accordance with Homer’s Comprehensive Plan and Homer City Code.

Program Description: The Planning Office interprets and administers Homer’s Zoning and Subdivision Code.

Future Considerations:

1. Follow through on Updated Comprehensive Plan adoption by the City and Borough.
2. Update City Code to reflect recommendations of the Comprehensive Plan.
3. Manage budget and time to deal with pressures of code creation that requires staff time.
4. Constant evaluation of workloads priorities in consideration of additional requests.

2016-2018 Accomplishments

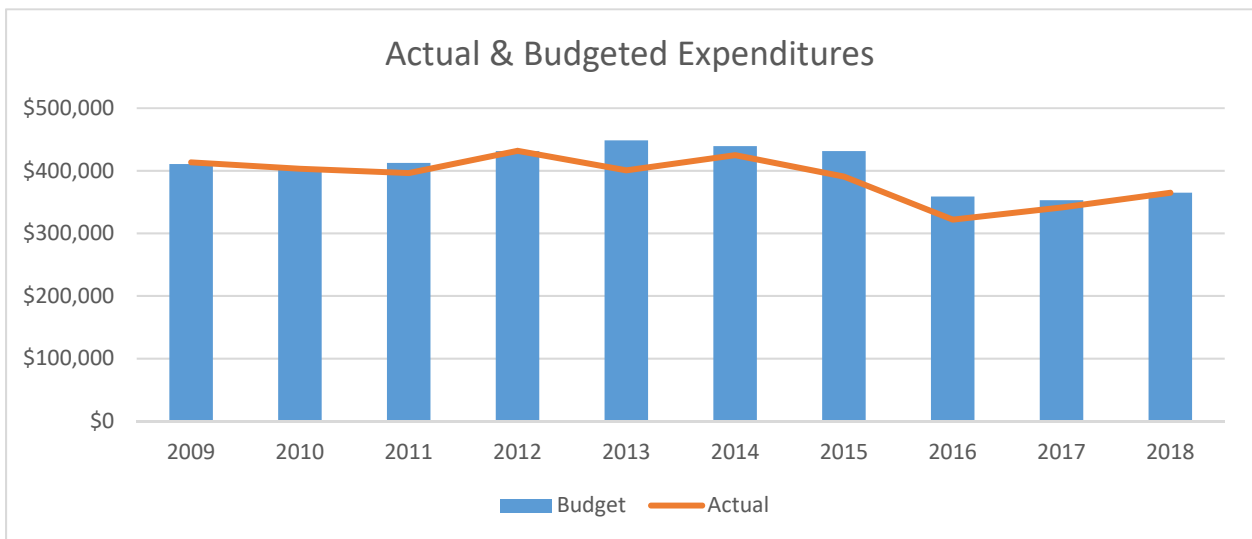
- ✓ Comprehensive Plan Update including website updates.
- ✓ Staff received Floodplain and City Planner Certification.
- ✓ Successfully partnered with FEMA and DGGS to fund the creation of landslide hazard identification in Homer.

2019 Goals and Objectives

- Reevaluate the Conditional Use Permit process.
- Consider methods to preserve natural areas guide by the Comprehensive Plan.
- Support mixed use, higher density development.

| Performance Measures | 2016 | 2017 |
|--|------|------|
| Zoning Permits issued* | 53 | 57 |
| Plats reviewed** | 10 | 23 |
| Conditional Use Permits | 6 | 8 |
| *Includes all commercial & residential construction including both new and addition/remodel projects. | | |
| **Includes all subdivisions, ROW vacations, and access easement vacations (does not include other easement vacations). | | |

| Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------|------|------|------|
| Planning & Zoning Office | 3 | 3 | 3 | 3 |



City of Homer
2019 Operating Budget

| 0130 PLANNING & ZONING | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 191,109 | 219,534 | 222,439 | 222,439 | 223,568 | 1,129 | 0.5% |
| 5102 | Fringe Benefits | 100,421 | 109,710 | 114,640 | 114,640 | 118,510 | 3,870 | 3.4% |
| 5103 | Part-time Wages | 12,951 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 1,053 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 480 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 12,500 | 9,602 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 318,034 | 339,326 | 340,080 | 340,080 | 345,078 | 4,999 | 1.5% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 1,084 | 1,382 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5202 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5203 | Fuel and Lube | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5206 | Food and Staples | 0 | 51 | 400 | 400 | 400 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 1,450 | 950 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| 5210 | Professional Services | 1,082 | 0 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5213 | Survey and Appraisal | 65 | 0 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5215 | Communications | 645 | 587 | 700 | 700 | 700 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 150 | 150 | 150 | 0 | 0.0% |
| 5223 | Liability Insurance | 1,569 | 742 | 1,221 | 1,221 | 612 | (609) | -49.9% |
| 5227 | Advertising | 1,815 | 1,329 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5228 | Books | 621 | 717 | 900 | 900 | 900 | 0 | 0.0% |
| 5231 | Tools and Equipment | 490 | 153 | 600 | 600 | 600 | 0 | 0.0% |
| 5235 | Membership Dues | 2,593 | 2,296 | 2,700 | 2,700 | 2,700 | 0 | 0.0% |
| 5236 | Transportation | 2,781 | 2,761 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5237 | Subsistence | 204 | 437 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5238 | Printing and Binding | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 36 | 36 | 36 | 0 | 0.0% |
| 5603 | Employee Training | 1,635 | 335 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5635 | Software | 499 | 0 | 0 | 0 | 3,500 | 3,500 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Maint. and Operations | | 16,534 | 11,740 | 24,907 | 24,907 | 27,798 | 2,891 | 11.6% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total | | 334,568 | 351,066 | 364,987 | 364,987 | 372,876 | 7,890 | 2.2% |

2019 Budget Notes:

5635 - Purchase an additional seat on existing Arc GIS membership; will allow for more than one person to use the program at a time, thus allowing an increase in staff productivity

General Fund Library

Mission: To serve the diverse needs of the Homer community by providing access to information, promoting literacy and facilitate lifelong learning.

Functions and Responsibilities:

- Library (0145)
Supports all facets of the library including staffing; maintenance of the facility, grounds, and equipment; IT infrastructure and software; operational supplies; professional services; continuing education for staff; and the purchase of reading materials and audio/visual media for public use.

- Library Grant (0146)
To account for the matching grant provided by the State for library services and operations.

Future Considerations:

1. Keeping current with the demands of new technology.
2. Maintaining staffing and collection sufficient to support evolving literacy needs.

2016-2018 Accomplishments

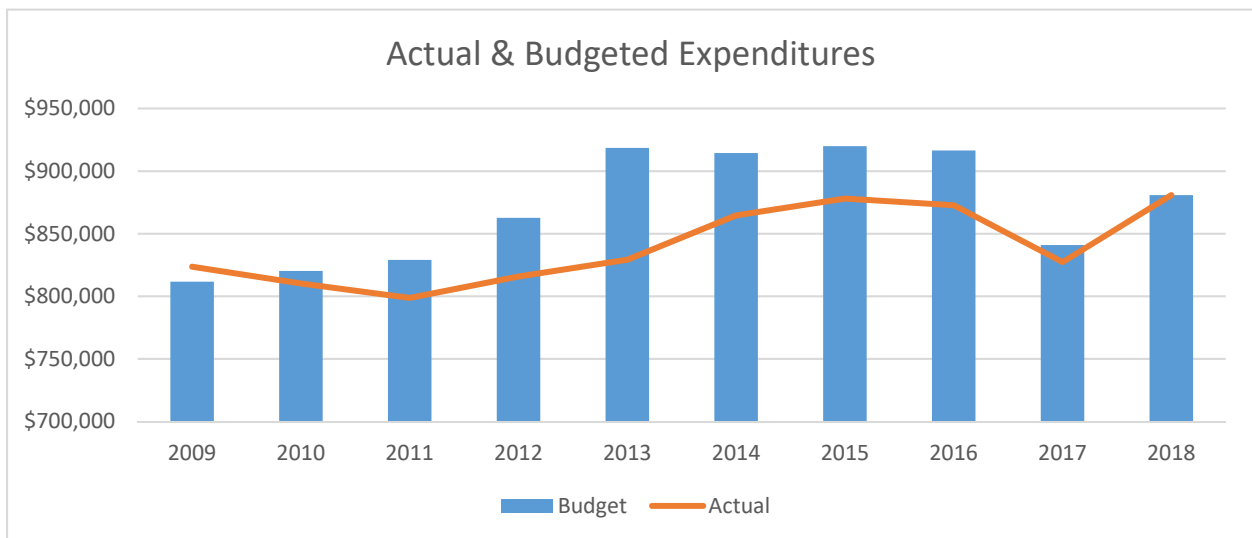
- ✓ Implemented civic engagement events.
- ✓ Provided <Makers2Mentors> coding & STEM programs.
- ✓ Upgraded public computers & Wifi.
- ✓ Grants: Friends of Homer Library, Big Read, more.
- ✓ Trainings: Narcan, CPR, Active shooter, Homelessness.

2019 Goals and Objective

- Continue to update the library's collection.
- Continue to improve public access to technology.
- Support digital literacy & lifelong learning.
- Implement Big Read programming.
- Fund equipment depreciation.

| Performance measures | 2016 | 2017 |
|------------------------------------|---------|---------|
| Circulation of books and materials | 165,571 | 173,069 |

| Library Personnel - Full time employees (FTE) | 2016 | 2017 | 2018 | 2019 |
|---|------|------|------|------|
| Library | 7.5 | 7.5 | 7.5 | 7.5 |



City of Homer
2019 Operating Budget

| 0145 LIBRARY | | Adopted | Amended | Draft | Δ % | | | |
|------------------------------------|---------------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|---------------|-------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr | Amended |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 304,097 | 325,963 | 327,942 | 327,942 | 342,449 | 14,507 | 4.4% |
| 5102 | Fringe Benefits | 178,995 | 187,963 | 193,844 | 193,844 | 205,296 | 11,452 | 5.9% |
| 5103 | Part-time Wages | 78,717 | 81,930 | 102,030 | 102,030 | 101,621 | (409) | -0.4% |
| 5104 | Part-time Benefits | 48,185 | 49,507 | 55,705 | 55,705 | 59,199 | 3,494 | 6.3% |
| 5105 | Overtime | 456 | 253 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 57 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 16,010 | 12,299 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 626,460 | 657,971 | 680,520 | 680,520 | 709,565 | 29,045 | 4.3% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 7,711 | 7,584 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 909 | 1,252 | 1,270 | 1,270 | 1,270 | 0 | 0.0% |
| 5203 | Fuel and Lube | 11,399 | 15,441 | 16,000 | 16,000 | 18,000 | 2,000 | 12.5% |
| 5208 | Equipment Maintenance | 2,099 | 35 | 2,550 | 2,550 | 2,550 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 46 | 307 | 250 | 250 | 250 | 0 | 0.0% |
| 5210 | Professional Services | 7,829 | 8,599 | 8,365 | 8,365 | 8,365 | 0 | 0.0% |
| 5214 | Rents & Leases | 3,552 | 3,848 | 5,400 | 5,400 | 5,400 | 0 | 0.0% |
| 5215 | Communications | 3,473 | 13,855 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 2,043 | 3,014 | 3,000 | 3,000 | 2,500 | (500) | -16.7% |
| 5217 | Electricity | 35,482 | 35,718 | 36,000 | 36,000 | 38,819 | 2,819 | 7.8% |
| 5218 | Water | 1,341 | 1,294 | 1,320 | 1,320 | 1,486 | 166 | 12.6% |
| 5219 | Sewer | 1,603 | 1,535 | 1,440 | 1,440 | 1,405 | (35) | -2.4% |
| 5221 | Property Insurance | 4,701 | 3,661 | 4,320 | 4,320 | 4,439 | 119 | 2.8% |
| 5223 | Liability Insurance | 3,217 | 1,603 | 2,500 | 2,500 | 1,476 | (1,024) | -41.0% |
| 5227 | Advertising | 20 | 0 | 400 | 400 | 400 | 0 | 0.0% |
| 5228 | Books | 26,697 | 27,672 | 37,000 | 37,000 | 37,000 | 0 | 0.0% |
| 5229 | Periodicals | 7,132 | 7,087 | 8,500 | 8,500 | 8,500 | 0 | 0.0% |
| 5230 | Audio Visual | 15,014 | 14,682 | 16,000 | 16,000 | 16,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 3,111 | 2,418 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5233 | Computer Related Items | 9,310 | 2,979 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5235 | Membership Dues | 1,150 | 1,276 | 1,250 | 1,250 | 1,545 | 295 | 23.6% |
| 5236 | Transportation | 4,734 | 5,710 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5237 | Subsistence | 605 | 1,081 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5238 | Printing and Binding | 235 | 487 | 500 | 500 | 500 | 0 | 0.0% |
| 5242 | Janitorial | 0 | 0 | 75 | 75 | 0 | (75) | -100.0% |
| 5244 | Snow Removal | 7,625 | 11,885 | 15,000 | 15,000 | 14,000 | (1,000) | -6.7% |
| 5252 | Credit Card Expenses | 174 | 480 | 600 | 600 | 600 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 1,226 | 1,383 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5635 | Software | 0 | 6,755 | 7,550 | 7,550 | 7,650 | 100 | 1.3% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Maint. and Operations | | 162,438 | 181,641 | 200,290 | 200,290 | 203,156 | 2,866 | 1.4% |
| Debt Services | | | | | | | | |
| 5607 | Debt Repayment - Principal | 48,951 | 1,184,339 | 0 | 0 | 0 | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | 50,873 | 42,564 | 0 | 0 | 0 | 0 | 0.0% |
| Total Debt Services | | 99,824 | 1,226,903 | - | - | - | 0 | 0.0% |
| 5990 | Transfers To | 0 | (1,226,903) | 0 | 0 | 0 | 0 | 0.0% |
| Total | | 888,722 | 839,612 | 880,810 | 880,810 | 912,721 | 31,911 | 3.6% |

2019 Budget Notes:

5203: based on expenditures through 6/2018.

5210: Microfilm, Guardian Security, Taylor Fire, OCLC.

5214: Xerox coin box and Xerox copier leases.

5235: AK Library Network + memberships for select staff to professional organizations (ALA, AKLA) needed for their jobs.

5635: MARC Report (cataloging), Cassie (public computer management), Equinox (library catalog support), Syndetics + Library Thing (library catalog enhancements), MARC (cataloging). Additional anticipated increases offset by dropping CLIO software (no longer needed).

City of Homer
2019 Operating Budget

| 0146 LIBRARY GRANT | | | | Adopted | Amended | Draft | Δ % | |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| | <u>Salaries and Benefits</u> | | | | | | | |
| 5103 | Part-time Wages | 34 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 4 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>39</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Maintenance and Operations</u> | | | | | | | |
| 5228 | Books | 6,822 | 2,037 | 6,900 | 6,900 | 6,900 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>6,822</u> | <u>2,037</u> | <u>6,900</u> | <u>6,900</u> | <u>6,900</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>6,860</u> | <u>2,037</u> | <u>6,900</u> | <u>6,900</u> | <u>6,900</u> | <u>0</u> | <u>0.0%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0147 LIBRARY - OTHER GRANTS | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5215 | Communications | 1,328 | (13,114) | 0 | 0 | 0 | 0 | 0.0% |
| 5634 | Networking | 0 | 5,046 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>1,328</u> | <u>(8,068)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>1,328</u> | <u>(8,068)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> | <u>0.0%</u> |

Budget Notes:

**City of Homer
2019 Operating Budget**

| 0114 HERC BUILDING | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5203 | Fuel and Lube | 12,259 | 22,081 | 21,000 | 21,000 | 27,000 | 6,000 | 28.6% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 4,374 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5210 | Professional Services | 1,413 | 1,779 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5215 | Communications | 459 | 453 | 500 | 500 | 500 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5217 | Electricity | 14,476 | 14,531 | 15,000 | 15,000 | 16,556 | 1,556 | 10.4% |
| 5218 | Water | 780 | 955 | 1,000 | 1,000 | 917 | (83) | -8.3% |
| 5219 | Sewer | 466 | 717 | 1,000 | 1,000 | 485 | (515) | -51.5% |
| 5220 | Refuse and Disposal | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5221 | Property Insurance | 1,947 | 1,521 | 1,795 | 1,795 | 1,865 | 70 | 3.9% |
| 5223 | Liability Insurance | 189 | 82 | 133 | 133 | 75 | (58) | -43.7% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5995 | Other Expense | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | Total Maint. and Operations | 36,362 | 45,119 | 44,928 | 44,928 | 51,898 | 6,970 | 15.5% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | Total | 36,362 | 45,119 | 44,928 | 44,928 | 51,898 | 6,970 | 15.5% |

2019 Budget Notes:
5203 - Heating oil increase based on 2018 trends

City of Homer
2019 Operating Budget

| 0140 CITY HALL | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 382 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 16 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>398</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 5,723 | 4,335 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 1,399 | 1,930 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 5,192 | 6,843 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5206 | Food and Staples | 217 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 10 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 48 | 500 | 500 | 500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 2,994 | 3,312 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5210 | Professional Services | 4,257 | 6,014 | 4,500 | 4,500 | 6,000 | 1,500 | 33.3% |
| 5214 | Rents & Leases | 36,147 | 38,612 | 37,500 | 37,500 | 40,000 | 2,500 | 6.7% |
| 5215 | Communications | 13,974 | 14,567 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 12,545 | 15,070 | 15,500 | 15,500 | 15,500 | 0 | 0.0% |
| 5217 | Electricity | 21,139 | 20,389 | 21,000 | 21,000 | 23,270 | 2,270 | 10.8% |
| 5218 | Water | 836 | 808 | 1,000 | 1,000 | 935 | (65) | -6.5% |
| 5219 | Sewer | 876 | 835 | 1,000 | 1,000 | 800 | (200) | -20.0% |
| 5220 | Refuse and Disposal | 818 | 696 | 700 | 700 | 700 | 0 | 0.0% |
| 5221 | Property Insurance | 4,086 | 1,734 | 2,044 | 2,044 | 2,429 | 385 | 18.8% |
| 5222 | Auto Insurance | 637 | 403 | 473 | 473 | 877 | 404 | 85.4% |
| 5223 | Liability Insurance | 494 | 255 | 424 | 424 | 225 | (199) | -46.9% |
| 5224 | Fidelity Bond | 450 | 419 | 450 | 450 | 450 | 0 | 0.0% |
| 5227 | Advertising | 287 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 534 | 175 | 0 | 0 | 0 | 0 | 0.0% |
| 5236 | Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5243 | Courier | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5244 | Snow Removal | 6,590 | 9,210 | 17,000 | 17,000 | 10,000 | (7,000) | -41.2% |
| 5251 | Pioneer Beautification | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5400 | Volcanic Ash Clean-up | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | (5) | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>119,196</u> | <u>125,666</u> | <u>134,090</u> | <u>134,090</u> | <u>133,686</u> | <u>(405)</u> | <u>-0.3%</u> |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total</u> | <u>119,594</u> | <u>125,666</u> | <u>134,090</u> | <u>134,090</u> | <u>133,686</u> | <u>(405)</u> | <u>-0.3%</u> |

2018 Budget Notes:
5210, 5214, 5244 - Modified to more accurately reflect 2018 trends

City of Homer
2019 Operating Budget

| 0149 AIRPORT FACILITIES | | | | Adopted | Amended | Draft | Δ % | |
|---|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 31,410 | 35,265 | 35,809 | 35,809 | 36,406 | 598 | 1.7% |
| 5102 | Fringe Benefits | 18,625 | 22,474 | 22,107 | 22,107 | 23,420 | 1,313 | 5.9% |
| 5103 | Part-time Wages | 855 | 11,504 | 14,626 | 14,626 | 14,626 | 0 | 0.0% |
| 5104 | Part-time Benefits | 2,157 | 1,073 | 1,950 | 1,950 | 2,115 | 165 | 8.4% |
| 5105 | Overtime | 4,274 | 5,258 | 4,135 | 4,135 | 4,135 | 0 | 0.0% |
| 5107 | Part-time Overtime | 1,694 | 19 | 1,784 | 1,784 | 1,784 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 1,611 | 1,238 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>60,627</u> | <u>76,831</u> | <u>80,410</u> | <u>80,410</u> | <u>82,486</u> | <u>2,075</u> | <u>2.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 4,925 | 6,515 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 7,940 | 8,808 | 9,000 | 9,000 | 10,000 | 1,000 | 11.1% |
| 5208 | Equipment Maintenance | 3,645 | 2,558 | 4,100 | 4,100 | 4,100 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 14,048 | 12,119 | 11,500 | 11,500 | 11,500 | 0 | 0.0% |
| 5210 | Professional Services | 4,177 | 5,666 | 4,300 | 4,300 | 4,300 | 0 | 0.0% |
| 5214 | Rents & Leases | 20,034 | 19,749 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5215 | Communications | 1,292 | 1,308 | 1,550 | 1,550 | 1,550 | 0 | 0.0% |
| 5217 | Electricity | 37,410 | 36,744 | 38,000 | 38,000 | 41,112 | 3,112 | 8.2% |
| 5218 | Water | 18,889 | 2,143 | 10,000 | 10,000 | 13,075 | 3,075 | 30.8% |
| 5219 | Sewer | (6,593) | 3,966 | 20,000 | 20,000 | 6,353 | (13,647) | -68.2% |
| 5220 | Refuse and Disposal | 851 | 907 | 900 | 900 | 900 | 0 | 0.0% |
| 5221 | Property Insurance | 2,187 | 1,693 | 1,999 | 1,999 | 2,073 | 74 | 3.7% |
| 5223 | Liability Insurance | 776 | 404 | 635 | 635 | 372 | (263) | -41.4% |
| 5227 | Advertising | 0 | 437 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,150 | 1,100 | 1,100 | 1,100 | 1,100 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>110,731</u> | <u>104,117</u> | <u>131,083</u> | <u>131,083</u> | <u>124,435</u> | <u>(6,648)</u> | <u>-5.1%</u> |
| 5990 | Transfers To | 10,572 | 10,572 | 10,572 | 10,572 | 10,572 | 0 | 0.0% |
| <u>Total</u> | | <u>181,930</u> | <u>191,520</u> | <u>222,066</u> | <u>222,066</u> | <u>217,493</u> | <u>(4,573)</u> | <u>-2.1%</u> |

Explanation of Line Items:

- 5214 - state increased rent for land that airport sits on
- 5202 - Filters, Cleaning Supplies, Light Bulbs, Batteries, Misc Equipment, Belts for air handler, Paper/Ink etc
- 5203 - Fuel for Heat
- 5208 - Eq maint, boiler parts, baggage conveyor, pumps, air handler, snow blowers, etc.
- 5209 - Signs, Sidewalks, paint, carpet, electrical security cameras, software repairs and maintenance
- 5210 - Mowing contract, hiring for repairs to boilers, garage doors, fire & sprinkler alarms, electrical, window/carpet cleaning

City of Homer
2019 Operating Budget

| 0350 NON-DEPARTMENTAL | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5801 | Pratt Museum | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 | 0 | 0.0% |
| 5804 | Homer Chamber of Commerce | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5812 | Community Schools | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5813 | North Pacific Fisheries | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5814 | Homer Hockey Association | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5829 | Homer Senior Center | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5830 | Homer Foundation | 208,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>277,000</u> | <u>94,000</u> | <u>94,000</u> | <u>94,000</u> | <u>94,000</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>277,000</u> | <u>94,000</u> | <u>94,000</u> | <u>94,000</u> | <u>94,000</u> | <u>0</u> | <u>0.0%</u> |

Budget Notes:

5830 - 2016 transfer to Homer Foundation included grant for construction of SPARC

City of Homer
2019 Operating Budget

| 0360 LEAVE CASH OUT - ISF | | | | Adopted | Amended | Draft | Δ % | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| | Total Salaries and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5106 | Leave Cash Out | 139,522 | 194,166 | 161,373 | 161,373 | 85,232 | (76,141) | -47.2% | |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| | Total Maint. and Operations | 139,522 | 194,166 | 161,373 | 161,373 | 85,232 | (76,141) | -47.2% | |
| | Total | 139,522 | 194,166 | 161,373 | 161,373 | 85,232 | (76,141) | -47.2% | |

Budget Notes:

General Fund Fire Department

Mission: Provide quality, timely, and professional fire and emergency medical services for the Homer area. Working together to achieve the highest levels of preparedness, prevention, and community involvement with trust, diversity and training.

Functions and Responsibilities: The Fire and Emergency Service staff and volunteers provide professional emergency services to the community 24/7/365. Funding for the Fire Department is split into three separate funds:

- Fire Administration (0150)
Supports all facets of the department and the volunteers that is not directly attributable to Fire or Emergency Services.
- Fire Services (0151)
Provide fire suppression activities including structures, wildlands, marine and aircraft and technical rescues such as vehicle disentanglement, ice rescue and confined space rescue such as a vessel haul rescue.
- Emergency Medical Services (0152)
Provide emergency medical needs and transport to the hospital.

Future Considerations:

1. Funding for vehicle replacement and upgrades.
2. Provide necessary training for staff and volunteers.
3. Develop recruitment and retention plan for volunteers.
4. Provide volunteer incentives to retain trained members.

2016-2018 Accomplishments

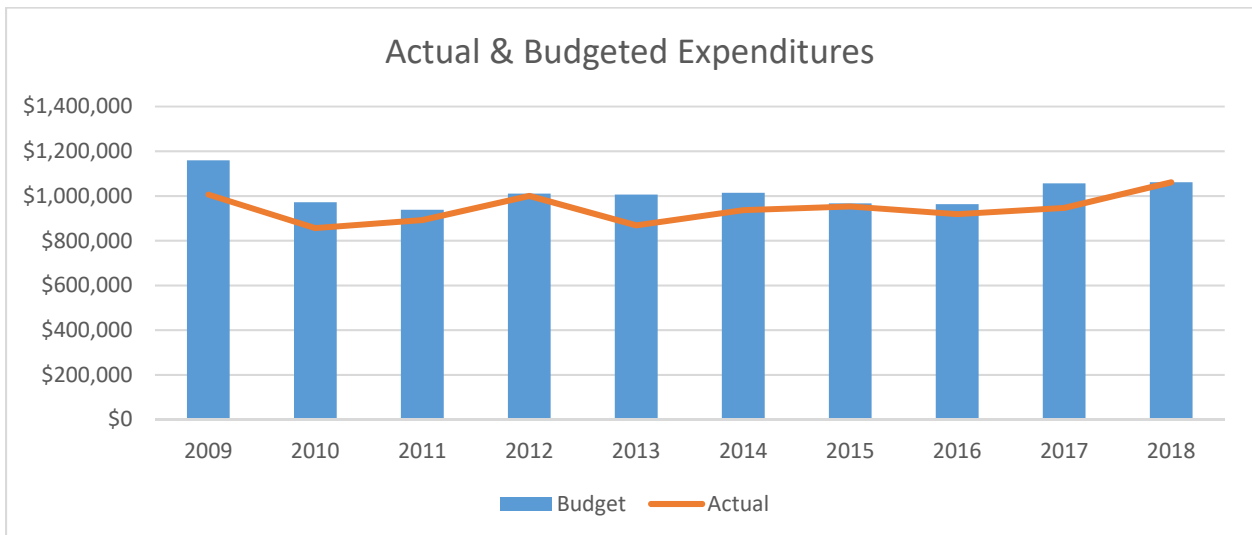
- ✓ Fire Hall renovation.
- ✓ Conducted FF-1 & EMT-1 recruitment classes.
- ✓ Hosted Marine Firefighting Conference.
- ✓ Participated in multi-agency Disaster Exercise.
- ✓ Hired Assistant Fire Chief.

2019 Goals and Objectives

- Implementing EMS reporting hardware system.
- Hosting multi-agency tabletop exercise.
- Disaster preparedness: CERT, School program.
- Improve training and incentives for volunteers.
- Develop a fleet replacement plan.
- Update Emergency Operations Plan.

| Performance Measures | 2016 | 2017 |
|-----------------------------|-------------|-------------|
| Fire and EMS calls | 637 calls | 648 calls |

| Staffing - FTE Full-Time Equivalent | 2016 | 2017 | 2018 | 2019 |
|--|-------------|-------------|-------------|-------------|
| Fire and Emergency Services | 5 | 6 | 6 | 6 |



City of Homer
2019 Operating Budget

| FIRE - Combined Expenditure | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|---------------------------------------|-----------------|-----------------|------------------|------------------|------------------|----------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 414,071 | 433,998 | 468,317 | 468,317 | 446,731 | (21,585) | -4.6% |
| 5102 | Fringe Benefits | 233,837 | 236,377 | 264,388 | 264,388 | 258,698 | (5,690) | -2.2% |
| 5103 | Part-time Wages | 14,693 | 15,597 | 19,392 | 19,392 | 19,392 | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 2,400 | 2,770 | 2,770 | 2,770 | 0 | 0.0% |
| 5105 | Overtime | 18,390 | 23,138 | 25,964 | 25,964 | 25,964 | 0 | 0.0% |
| 5107 | Part-time Overtime | 63 | 1,585 | 130 | 130 | 2,000 | 1,870 | 1438.5% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 23,083 | 17,731 | 0 | 0 | 0 | 0 | 0.0% |
| Total Salaries and Benefits | | 704,137 | 730,827 | 780,961 | 780,961 | 755,556 | (25,405) | -3.3% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 1,966 | 2,690 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 20,789 | 14,332 | 27,000 | 27,000 | 29,000 | 2,000 | 7.4% |
| 5203 | Fuel and Lube | 5,335 | 8,229 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5206 | Food and Staples | 4,300 | 3,610 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 1,140 | 469 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 1,344 | 570 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 2,745 | 2,502 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5210 | Professional Services | 26,214 | 37,972 | 32,000 | 32,000 | 32,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 4,887 | 5,423 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5215 | Communications | 18,135 | 13,396 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 769 | 337 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5217 | Electricity | 28,106 | 27,181 | 18,000 | 18,000 | 30,100 | 12,100 | 67.2% |
| 5218 | Water | 1,549 | 1,519 | 2,000 | 2,000 | 1,778 | (222) | -11.1% |
| 5219 | Sewer | 1,575 | 1,531 | 2,000 | 2,000 | 1,423 | (577) | -28.8% |
| 5220 | Refuse and Disposal | 1,323 | 1,132 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5221 | Property Insurance | 700 | 1,305 | 1,540 | 1,540 | 1,597 | 57 | 3.7% |
| 5222 | Auto Insurance | 13,535 | 9,593 | 11,047 | 11,047 | 17,356 | 6,309 | 57.1% |
| 5223 | Liability Insurance | 3,482 | 1,714 | 2,740 | 2,740 | 1,555 | (1,185) | -43.3% |
| 5227 | Advertising | 1,082 | (383) | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5228 | Books | 0 | 158 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 16,026 | 14,150 | 16,000 | 16,000 | 17,000 | 1,000 | 6.3% |
| 5235 | Membership Dues | 2,045 | 2,771 | 3,050 | 3,050 | 3,050 | 0 | 0.0% |
| 5236 | Transportation | 2,066 | 1,924 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5237 | Subsistence | 2,038 | 1,570 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5244 | Snow Removal | 5,965 | 7,375 | 10,500 | 10,500 | 10,500 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5280 | Volunteer Incentives | 27,290 | 35,698 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5601 | Uniform | 1,734 | 1,496 | 3,000 | 3,000 | 4,000 | 1,000 | 33.3% |
| 5602 | Safety Equipment | 15,691 | 16,818 | 21,000 | 21,000 | 21,000 | 0 | 0.0% |
| 5603 | Employee Training | 23,720 | 18,703 | 29,500 | 29,500 | 29,500 | 0 | 0.0% |
| 5604 | Public Education | 1,762 | 41 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Maint. and Operations | | 237,311 | 233,825 | 280,377 | 280,377 | 300,860 | 20,482 | 7.3% |
| C/O and Transfers | | | | | | | | |
| 5901 | C/O Equipment | 815 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Others | | 815 | - | - | - | - | 0 | 0.0% |
| Total | | 942,263 | 964,652 | 1,061,339 | 1,061,339 | 1,056,416 | (4,923) | -0.5% |

2018 Budget Notes:

5210/5244 - Snow removal previously paid in professional services; now more accurately reporting costs in dedicated line item.

**City of Homer
2019 Operating Budget**

| 0150 FIRE - ADMINISTRATION | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 120,738 | 114,078 | 111,933 | 111,933 | 151,684 | 39,751 | 35.5% |
| 5102 | Fringe Benefits | 73,225 | 67,133 | 65,804 | 65,804 | 90,592 | 24,788 | 37.7% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 8,356 | 7,808 | 11,070 | 11,070 | 11,070 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 7,065 | 5,427 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 209,385 | 194,446 | 188,807 | 188,807 | 253,346 | 64,539 | 34.2% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 1,966 | 2,690 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 2,241 | 1,187 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 5,335 | 8,229 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5206 | Food and Staples | 4,300 | 3,610 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 1,140 | 446 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 1,344 | 537 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 2,745 | 2,502 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5210 | Professional Services | 9,213 | 11,643 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 4,887 | 5,423 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5215 | Communications | 18,135 | 13,396 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 769 | 337 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5217 | Electricity | 28,106 | 27,181 | 18,000 | 18,000 | 30,100 | 12,100 | 67.2% |
| 5218 | Water | 1,549 | 1,519 | 2,000 | 2,000 | 1,778 | (222) | -11.1% |
| 5219 | Sewer | 1,575 | 1,531 | 2,000 | 2,000 | 1,423 | (577) | -28.8% |
| 5220 | Refuse and Disposal | 1,323 | 1,132 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5221 | Property Insurance | 700 | 1,305 | 1,540 | 1,540 | 1,597 | 57 | 3.7% |
| 5222 | Auto Insurance | 13,535 | 9,593 | 11,047 | 11,047 | 17,356 | 6,309 | 57.1% |
| 5223 | Liability Insurance | 3,482 | 1,714 | 2,740 | 2,740 | 1,555 | (1,185) | -43.3% |
| 5227 | Advertising | 1,082 | (383) | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5228 | Books | 0 | 158 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 696 | 4,819 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5235 | Membership Dues | 619 | 894 | 1,250 | 1,250 | 1,250 | 0 | 0.0% |
| 5236 | Transportation | 1,979 | 982 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5237 | Subsistence | 1,647 | 657 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5244 | Snow Removal | 5,965 | 7,375 | 10,500 | 10,500 | 10,500 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5280 | Volunteer Incentives | 27,290 | 35,698 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5601 | Uniform | 138 | 719 | 1,000 | 1,000 | 1,500 | 500 | 50.0% |
| 5602 | Safety Equipment | 0 | 89 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 1,442 | 1,979 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5604 | Public Education | 291 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Maint. and Operations | 143,493 | 146,962 | 164,577 | 164,577 | 181,560 | 16,982 | 10.3% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total | | 352,878 | 341,407 | 353,384 | 353,384 | 434,906 | 81,522 | 23.1% |

2018 Budget Notes:

5210/5244 - Snow removal previously paid in professional services; now more accurately reporting costs in dedicated line item.

2019 Budget Notes:

5101,5102 - Assistant Fire Chief funded in budget

5217 - Difficult to reflect savings to building efficiency upgrades until police station construction complete and HPD moved into new building

5601 - Class A uniform for Chief & Assistant Chief

**City of Homer
2019 Operating Budget**

| 0151 FIRE SERVICES | | | | Adopted | Amended | Draft | Δ % | | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 146,667 | 148,025 | 135,062 | 135,062 | 147,524 | 12,462 | 9.2% | |
| 5102 | Fringe Benefits | 80,307 | 79,914 | 75,771 | 75,771 | 84,053 | 8,282 | 10.9% | |
| 5103 | Part-time Wages | 7,347 | 7,798 | 9,696 | 9,696 | 9,696 | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 1,200 | 1,385 | 1,385 | 1,385 | 0 | 0.0% | |
| 5105 | Overtime | 5,017 | 5,548 | 7,447 | 7,447 | 7,447 | 0 | 0.0% | |
| 5107 | Part-time Overtime | 32 | 793 | 0 | 0 | 1,000 | 1,000 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 7,342 | 5,640 | 0 | 0 | - | 0 | 0.0% | |
| <u>Total Salaries and Benefits</u> | | <u>246,710</u> | <u>248,917</u> | <u>229,361</u> | <u>229,361</u> | <u>251,105</u> | <u>21,744</u> | <u>9.5%</u> | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5202 | Operating Supplies | 4,401 | 778 | 7,000 | 7,000 | 7,000 | 0 | 0.0% | |
| 5207 | Vehicle and Boat Maintenance | 0 | 23 | 0 | 0 | 0 | 0 | 0.0% | |
| 5208 | Equipment Maintenance | 0 | 32 | 0 | 0 | 0 | 0 | 0.0% | |
| 5210 | Professional Services | 12,689 | 20,000 | 16,000 | 16,000 | 16,000 | 0 | 0.0% | |
| 5231 | Tools and Equipment | 11,058 | 7,467 | 8,000 | 8,000 | 8,000 | 0 | 0.0% | |
| 5235 | Membership Dues | 1,401 | 1,852 | 1,700 | 1,700 | 1,700 | 0 | 0.0% | |
| 5236 | Transportation | 86 | 259 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | |
| 5237 | Subsistence | 391 | 696 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | |
| 5601 | Uniform | 1,596 | 718 | 1,000 | 1,000 | 1,500 | 500 | 50.0% | |
| 5602 | Safety Equipment | 13,049 | 15,829 | 16,000 | 16,000 | 16,000 | 0 | 0.0% | |
| 5603 | Employee Training | 8,046 | 5,347 | 12,000 | 12,000 | 12,000 | 0 | 0.0% | |
| 5604 | Public Education | 1,471 | 41 | 1,500 | 1,500 | 1,500 | 0 | 0.0% | |
| 5607 | Debt Repayment - Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5608 | Debt Repayment - Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| <u>Total Maint. and Operations</u> | | <u>54,187</u> | <u>53,042</u> | <u>68,200</u> | <u>68,200</u> | <u>68,700</u> | <u>500</u> | <u>0.7%</u> | |
| <u>Total</u> | | <u>300,897</u> | <u>301,960</u> | <u>297,561</u> | <u>297,561</u> | <u>319,805</u> | <u>22,244</u> | <u>7.5%</u> | |

2019 Budget Notes:
5601 - Updating employee uniform

City of Homer
2019 Operating Budget

| 0152 EMERGENCY MEDICAL SERVICES | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 146,666 | 148,024 | 135,062 | 135,062 | 147,524 | 12,462 | 9.2% |
| 5102 | Fringe Benefits | 80,306 | 79,912 | 75,771 | 75,771 | 84,053 | 8,282 | 10.9% |
| 5103 | Part-time Wages | 7,347 | 7,798 | 9,696 | 9,696 | 9,696 | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 1,200 | 1,385 | 1,385 | 1,385 | 0 | 0.0% |
| 5105 | Overtime | 5,017 | 5,548 | 7,447 | 7,447 | 7,447 | 0 | 0.0% |
| 5107 | Part-time Overtime | 32 | 793 | 130 | 130 | 1,000 | 870 | 669.2% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 8,675 | 6,664 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>248,042</u> | <u>249,939</u> | <u>229,491</u> | <u>229,491</u> | <u>251,105</u> | <u>21,614</u> | <u>9.4%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 14,148 | 12,368 | 17,000 | 17,000 | 19,000 | 2,000 | 11.8% |
| 5210 | Professional Services | 4,312 | 6,329 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 4,272 | 1,863 | 3,000 | 3,000 | 4,000 | 1,000 | 33.3% |
| 5235 | Membership Dues | 25 | 25 | 100 | 100 | 100 | 0 | 0.0% |
| 5236 | Transportation | 0 | 683 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 217 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 0 | 58 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5602 | Safety Equipment | 2,642 | 900 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5603 | Employee Training | 14,232 | 11,378 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5604 | Public Education | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>39,631</u> | <u>33,821</u> | <u>47,600</u> | <u>47,600</u> | <u>50,600</u> | <u>3,000</u> | <u>6.3%</u> |
| 5901 | C/O Equipment | 815 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total</u> | | <u>288,488</u> | <u>283,760</u> | <u>277,091</u> | <u>277,091</u> | <u>301,705</u> | <u>24,614</u> | <u>8.9%</u> |

2019 Budget Notes:

5202 - Increase to cover cost of medications and EMS consumables, which has increased substantially

City of Homer
2019 Operating Budget

| 0153 FIRE GRANT - ASSISTANT CHIEF | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------|----------------------|-----------------------|-----------------------|-----------------|-----------------------------|-----------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 0 | 23,871 | 86,260 | 86,260 | - | (86,260) | -100.0% |
| 5102 | Fringe Benefits | 0 | 9,419 | 47,043 | 47,043 | - | (47,043) | -100.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 4,235 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>0</u> | <u>37,525</u> | <u>133,303</u> | <u>133,303</u> | <u>0</u> | <u>(133,303)</u> | <u>-100.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5206 | Food and Staples | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5223 | Liability Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5229 | Periodicals | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5236 | Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5238 | Printing and Binding | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5248 | Lobbying | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>-</u> | <u>37,525</u> | <u>133,303</u> | <u>133,303</u> | <u>-</u> | <u>(133,303)</u> | <u>-100.0%</u> |

2019 Budget Notes:

5101,5102 - Assistant Fire Chief costs now distributed through Fire Admin, Fire Services, and EMS

| |
|---|
| General Fund Police Department |
|---|

Mission: To protect the public from criminal wrongdoing, keep the peace and maintain order, assist in the orderly flow of traffic, serve the public in times of emergency and enforce the law of the land.

Functions and Responsibilities:

- Administration (0160)
Supports all facets of the department to include patrol, traffic enforcement, investigations, jail, animal control, dispatch and general police work.
- Dispatch (0161)
Dispatch calls for residents in and out of the City. Responsible for clerical support for the whole department and monitors prisoners in the jail.
- Police Investigation (0162)
Responds to all major crime scenes. Investigates, apprehends and prosecutes individuals involved in felony and serious misdemeanor crimes. Keeps pace with the technology in the field of investigation.
- Police Patrol (0163)
Preserve peace, prevent criminal operations and enforce laws. Officers respond to issues involving substance abuse, domestic disputes, fires, auto accident, misdemeanor and felony crimes. Officers investigate and prepare evidence, prepare written reports, serve warrants and testify in court.
- Jail (0164)
Responsible for the welfare of prisoners that are arrested by the Homer Police and the Alaska State Troopers and other allied agencies. The jail officers track court proceedings for all prisoners and the Homer Senior Center is contracted to provide prisoner meals.
- Animal Control (0165)
The shelter is managed by a private contractor who is responsible for all the personnel needed for animal care, education and enforcement. The City handles the building maintenance and provides the heat, electric and water.

Future Considerations:

1. Adequate staffing to meet the increasing operational needs.
2. Fund reserves for equipment upgrades.
3. Increasing costs for the Animal Shelter contract.

2016-2018 Accomplishments

- ✓ Naloxone training to treat opioid overdose.
- ✓ Relocate repeater on the Spit.
- ✓ Replace dispatch consoles.
- ✓ Fund a new Police Station.

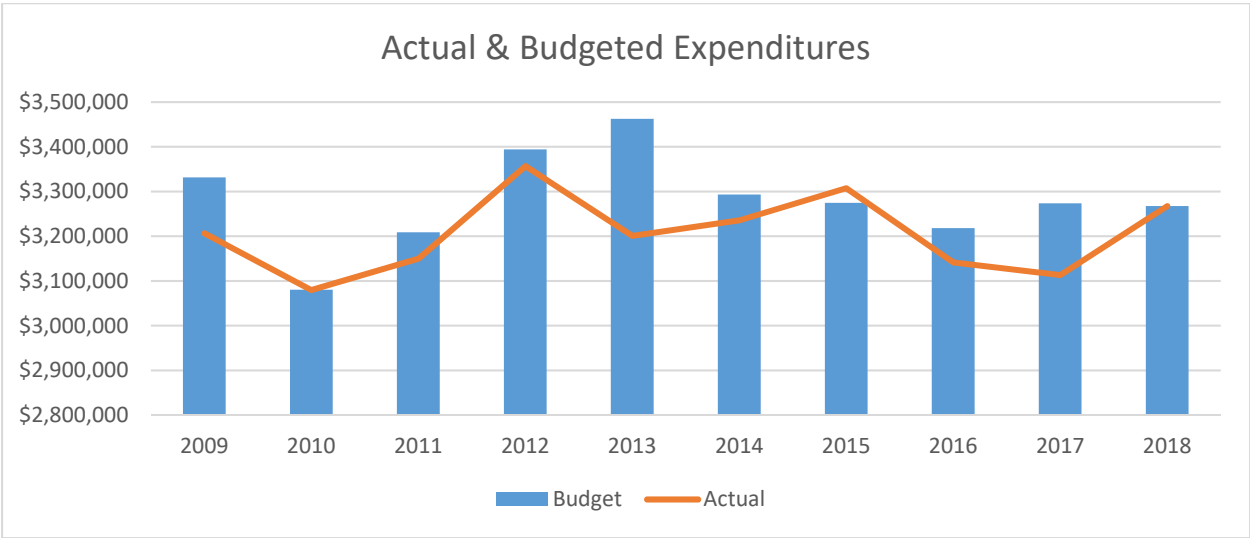
2019 Goals and Objective

- Continue funding vehicle replacements.
- Facilitate the construction of a new Police Station.
- Continue to update communications system.

| Performance measures | 2016 | 2017 |
|---|------|------|
| Arrests charges | 468 | 489 |
| Citations | 442 | 1097 |
| Jail Bookings | 510 | 436 |
| Jail Days Served | 843 | 726 |
| Animal Shelter - Strays turn ins from inside City limits | 63 | 152 |
| Animal Shelter - Strays turn ins from outside City limits | 37 | 56 |

| Staffing - FTE Full-Time Equivalent | 2016 | 2017 | 2018 | 2019 |
|-------------------------------------|------|------|------|------|
| Police Officers | 12 | 12 | 12 | 12 |
| Jail Officers | 3 | 3 | 3 | 3 |
| Dispatchers | 7 | 7 | 7 | 7 |

**General Fund
Police Department**



**City of Homer
2019 Operating Budget**

| Police - Combined Expenditure | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/16 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 1,557,294 | 1,444,282 | 1,540,426 | 1,540,426 | 1,512,190 | (28,237) | -1.8% |
| 5102 | Fringe Benefits | 832,396 | 852,182 | 828,097 | 828,097 | 850,634 | 22,537 | 2.7% |
| 5103 | Part-time Wages | 14,574 | 38,097 | 27,278 | 27,278 | 28,661 | 1,383 | 5.1% |
| 5104 | Part-time Benefits | 1,684 | 5,069 | 3,154 | 3,154 | 3,504 | 349 | 11.1% |
| 5105 | Overtime | 159,910 | 175,006 | 166,066 | 166,066 | 178,429 | 12,363 | 7.4% |
| 5107 | Part-time Overtime | 0 | 321 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 4,177 | 5,852 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 84,285 | 64,745 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Salaries and Benefits | 2,654,320 | 2,585,554 | 2,572,022 | 2,572,022 | 2,580,418 | 8,395 | 0.3% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 7,664 | 7,226 | 10,500 | 10,500 | 10,500 | 0 | 0.0% |
| 5202 | Operating Supplies | 13,171 | 18,966 | 21,000 | 21,000 | 21,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 30,624 | 39,729 | 43,200 | 43,200 | 43,200 | 0 | 0.0% |
| 5205 | Ammunition | 17,395 | 14,839 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| 5206 | Food and Staples | 25,022 | 24,703 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 2,011 | 8,915 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 9,229 | 4,353 | 9,500 | 9,500 | 9,500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 4,491 | 15,979 | 13,500 | 13,500 | 13,500 | 0 | 0.0% |
| 5210 | Professional Services | 157,253 | 194,726 | 214,250 | 214,250 | 223,250 | 9,000 | 4.2% |
| 5214 | Rents & Leases | 14,252 | 16,655 | 13,500 | 13,500 | 13,500 | 0 | 0.0% |
| 5215 | Communications | 34,563 | 38,896 | 37,200 | 37,200 | 37,200 | 0 | 0.0% |
| 5216 | Freight and Postage | 3,050 | 3,438 | 3,900 | 3,900 | 3,900 | 0 | 0.0% |
| 5217 | Electricity | 37,869 | 44,836 | 39,000 | 39,000 | 44,315 | 5,315 | 13.6% |
| 5218 | Water | 2,177 | 1,812 | 3,650 | 3,650 | 2,463 | (1,187) | -32.5% |
| 5219 | Sewer | 2,521 | 1,953 | 3,700 | 3,700 | 2,299 | (1,401) | -37.9% |
| 5220 | Refuse and Disposal | 1,893 | 1,696 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| 5221 | Property Insurance | 1,879 | 1,446 | 1,707 | 1,707 | 1,777 | 70 | 4.1% |
| 5222 | Auto Insurance | 12,620 | 9,314 | 13,044 | 13,044 | 14,094 | 1,050 | 8.1% |
| 5223 | Liability Insurance | 80,748 | 39,723 | 77,904 | 77,904 | 40,244 | (37,660) | -48.3% |
| 5227 | Advertising | 4,261 | 1,480 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 21,352 | 26,590 | 32,000 | 32,000 | 31,500 | (500) | -1.6% |
| 5235 | Membership Dues | 720 | 741 | 1,250 | 1,250 | 1,250 | 0 | 0.0% |
| 5236 | Transportation | 6,063 | 2,945 | 4,400 | 4,400 | 4,400 | 0 | 0.0% |
| 5237 | Subsistence | 833 | 1,238 | 2,100 | 2,100 | 2,100 | 0 | 0.0% |
| 5242 | Janitorial | 0 | 0 | 600 | 600 | 600 | 0 | 0.0% |
| 5244 | Snow Removal | 5,640 | 7,640 | 12,000 | 12,000 | 9,000 | (3,000) | -25.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 16,884 | 16,440 | 18,000 | 18,000 | 19,000 | 1,000 | 5.6% |
| 5603 | Employee Training | 31,391 | 25,280 | 41,500 | 41,500 | 42,000 | 500 | 1.2% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5625 | Impound Costs | 3,400 | 5,895 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5626 | Jail Laundry Services | 8,699 | 6,718 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 5630 | Haven House | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| | Total Maint. and Operations | 571,677 | 598,171 | 695,405 | 695,405 | 668,692 | (26,713) | -3.8% |
| <u>Others</u> | | | | | | | | |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Others | - | - | - | - | - | 0 | 0.0% |
| | Total | 3,225,997 | 3,183,725 | 3,267,428 | 3,267,428 | 3,249,109 | (18,318) | -0.6% |

**City of Homer
2019 Operating Budget**

| 0160 POLICE - ADMINISTRATION | | Adopted | Amended | Draft | Δ % | | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 100,355 | 103,702 | 96,841 | 96,841 | 101,340 | 4,499 | 4.6% |
| 5102 | Fringe Benefits | 28,579 | 29,208 | 28,302 | 28,302 | 30,609 | 2,306 | 8.1% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 348 | 291 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,035 | 3,868 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 134,316 | 137,069 | 126,143 | 126,143 | 132,949 | 6,806 | 5.4% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 1,047 | 1,017 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5202 | Operating Supplies | 7,071 | 9,563 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 21,707 | 28,895 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5205 | Ammunition | 17,395 | 14,839 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| 5206 | Food and Staples | 1,562 | 31 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 2,011 | 6,476 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 9,229 | 4,314 | 8,500 | 8,500 | 8,500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 2,824 | 5,296 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5210 | Professional Services | 14,916 | 6,996 | 17,000 | 17,000 | 17,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 7,480 | 8,143 | 6,500 | 6,500 | 6,500 | 0 | 0.0% |
| 5215 | Communications | 34,441 | 38,736 | 36,000 | 36,000 | 36,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 386 | 317 | 400 | 400 | 400 | 0 | 0.0% |
| 5217 | Electricity | 20,417 | 24,416 | 20,000 | 20,000 | 23,595 | 3,595 | 18.0% |
| 5218 | Water | 1,290 | 930 | 2,000 | 2,000 | 1,447 | (553) | -27.7% |
| 5219 | Sewer | 1,595 | 1,076 | 2,000 | 2,000 | 1,411 | (589) | -29.4% |
| 5220 | Refuse and Disposal | 1,284 | 1,121 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5221 | Property Insurance | 1,274 | 981 | 1,157 | 1,157 | 1,205 | 48 | 4.1% |
| 5222 | Auto Insurance | 12,620 | 9,314 | 13,044 | 13,044 | 14,094 | 1,050 | 8.1% |
| 5223 | Liability Insurance | 21,943 | 11,613 | 13,460 | 13,460 | 7,181 | (6,279) | -46.6% |
| 5225 | Self Ins Rent | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 4,261 | 1,480 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 13,370 | 12,141 | 12,500 | 12,500 | 12,500 | 0 | 0.0% |
| 5235 | Membership Dues | 583 | 594 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5236 | Transportation | 1,882 | 2,177 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5237 | Subsistence | 483 | 1,163 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5242 | Janitorial | 0 | 0 | 600 | 600 | 600 | 0 | 0.0% |
| 5243 | Courier | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5244 | Snow Removal | 5,640 | 7,640 | 12,000 | 12,000 | 9,000 | (3,000) | -25.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 3,978 | 5,689 | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% |
| 5603 | Employee Training | 27,411 | 18,475 | 27,500 | 27,500 | 27,500 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5610 | Collection Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5625 | Impound Costs | 3,400 | 5,895 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5626 | Jail Laundry Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5630 | Haven House | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Maint. and Operations | 255,500 | 243,328 | 272,661 | 272,661 | 267,932 | (4,728) | -1.7% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total | 389,817 | 380,397 | 398,804 | 398,804 | 400,881 | 2,077 | 0.5% |

Budget Notes:

**City of Homer
2019 Operating Budget**

| 0161 POLICE - DISPATCH | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|--------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 359,872 | 331,913 | 332,704 | 332,704 | 334,668 | 1,963 | 0.6% |
| 5102 | Fringe Benefits | 207,024 | 214,376 | 194,500 | 194,500 | 202,092 | 7,592 | 3.9% |
| 5103 | Part-time Wages | 0 | 495 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 35,391 | 41,331 | 37,004 | 37,004 | 38,446 | 1,442 | 3.9% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 4,105 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 18,450 | 14,173 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>624,842</u> | <u>602,288</u> | <u>564,208</u> | <u>564,208</u> | <u>575,206</u> | <u>10,998</u> | <u>1.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 5,167 | 4,228 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 1,241 | 1,238 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 39 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 1,890 | 2,003 | 750 | 750 | 750 | 0 | 0.0% |
| 5214 | Rents & Leases | 6,772 | 8,512 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5216 | Freight and Postage | 2,665 | 2,987 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,020 | 663 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5233 | Computer Related Items | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5235 | Membership Dues | 137 | 147 | 250 | 250 | 250 | 0 | 0.0% |
| 5236 | Transportation | 2,614 | 768 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 174 | 75 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 2,914 | 2,852 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5603 | Employee Training | 3,388 | 6,439 | 11,000 | 11,000 | 11,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>27,981</u> | <u>29,952</u> | <u>38,500</u> | <u>38,500</u> | <u>38,500</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>652,823</u> | <u>632,239</u> | <u>602,708</u> | <u>602,708</u> | <u>613,706</u> | <u>10,998</u> | <u>1.8%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0162 POLICE - INVESTIGATION | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 111,740 | 54,206 | 112,204 | 112,204 | 112,204 | 0 | 0.0% |
| 5102 | Fringe Benefits | 58,092 | 36,453 | 56,553 | 56,553 | 58,705 | 2,152 | 3.8% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 10,604 | 4,121 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 6,647 | 5,106 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>187,083</u> | <u>99,885</u> | <u>183,757</u> | <u>183,757</u> | <u>185,909</u> | <u>2,152</u> | <u>1.2%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 2,181 | 5,442 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5210 | Professional Services | 5,520 | 5,812 | 13,000 | 13,000 | 13,000 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 0 | 7,365 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5236 | Transportation | 778 | 0 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5237 | Subsistence | 176 | 0 | 600 | 600 | 600 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>8,655</u> | <u>18,619</u> | <u>29,100</u> | <u>29,100</u> | <u>29,100</u> | <u>0</u> | <u>0.0%</u> |
| <u>Total</u> | | <u>195,738</u> | <u>118,504</u> | <u>212,857</u> | <u>212,857</u> | <u>215,009</u> | <u>2,152</u> | <u>1.0%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0163 POLICE - PATROL | | | | Adopted | Amended | Draft | Δ % | |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 706,560 | 745,296 | 721,155 | 721,155 | 675,354 | (45,801) | -6.4% |
| 5102 | Fringe Benefits | 389,131 | 430,172 | 388,468 | 388,468 | 388,489 | 22 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 90,343 | 106,741 | 83,062 | 83,062 | 93,983 | 10,921 | 13.1% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 37,009 | 28,429 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>1,223,043</u> | <u>1,310,637</u> | <u>1,192,684</u> | <u>1,192,684</u> | <u>1,157,826</u> | <u>(34,858)</u> | <u>-2.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5236 | Transportation | 125 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 8,369 | 5,382 | 7,500 | 7,500 | 7,500 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>8,494</u> | <u>5,382</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> | <u>0</u> | <u>0.0%</u> |
| <u>Total</u> | | <u>1,231,537</u> | <u>1,316,019</u> | <u>1,200,184</u> | <u>1,200,184</u> | <u>1,165,326</u> | <u>(34,858)</u> | <u>-2.9%</u> |

2019 Budget Notes:
5101,5102 - Decrease reflects staffing changes.

**City of Homer
2019 Operating Budget**

| 0164 JAIL | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|----------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 278,767 | 209,166 | 277,522 | 277,522 | 288,623 | 11,101 | 4.0% |
| 5102 | Fringe Benefits | 149,570 | 141,973 | 160,275 | 160,275 | 170,740 | 10,465 | 6.5% |
| 5103 | Part-time Wages | 14,574 | 37,602 | 27,278 | 27,278 | 28,661 | 1,383 | 5.1% |
| 5104 | Part-time Benefits | 1,684 | 5,069 | 3,154 | 3,154 | 3,504 | 349 | 11.1% |
| 5105 | Overtime | 23,225 | 22,523 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 321 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 72 | 5,852 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 17,144 | 13,169 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>485,036</u> | <u>435,675</u> | <u>505,230</u> | <u>505,230</u> | <u>528,528</u> | <u>23,298</u> | <u>4.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 1,450 | 1,981 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5202 | Operating Supplies | 2,678 | 2,723 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| 5203 | Fuel and Lube | 1,606 | 1,568 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5206 | Food and Staples | 22,456 | 24,165 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 2,439 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 1,174 | 4,852 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5210 | Professional Services | 4,393 | 700 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 134 | 500 | 500 | 500 | 0 | 0.0% |
| 5217 | Electricity | 9,940 | 11,919 | 11,000 | 11,000 | 12,076 | 1,076 | 9.8% |
| 5218 | Water | 293 | 232 | 550 | 550 | 296 | (254) | -46.2% |
| 5219 | Sewer | 399 | 269 | 500 | 500 | 353 | (147) | -29.4% |
| 5223 | Liability Insurance | 58,176 | 27,736 | 63,994 | 63,994 | 32,713 | (31,281) | -48.9% |
| 5231 | Tools and Equipment | 6,962 | 6,421 | 8,500 | 8,500 | 8,000 | (500) | -5.9% |
| 5236 | Transportation | 665 | 0 | 900 | 900 | 900 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 5601 | Uniform | 1,623 | 2,517 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5603 | Employee Training | 593 | 365 | 3,000 | 3,000 | 3,500 | 500 | 16.7% |
| 5626 | Jail Laundry Services | 8,699 | 6,718 | 9,000 | 9,000 | 9,000 | 0 | 0.0% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>121,106</u> | <u>94,738</u> | <u>138,944</u> | <u>138,944</u> | <u>108,337</u> | <u>(30,606)</u> | <u>-22.0%</u> |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | | 0 | 0.0% |
| | <u>Total</u> | <u>606,142</u> | <u>530,413</u> | <u>644,173</u> | <u>644,173</u> | <u>636,865</u> | <u>(7,308)</u> | <u>-1.1%</u> |

Budget Notes:

**City of Homer
2019 Operating Budget**

| 0165 ANIMAL CONTROL | | | | Adopted | Amended | Draft | Δ % | |
|--|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------|-------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5203 | Fuel and Lube | 7,312 | 9,265 | 11,200 | 11,200 | 11,200 | 0 | 0.0% |
| 5206 | Food and Staples | 1,004 | 508 | 500 | 500 | 500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 494 | 5,831 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5210 | Professional Services | 130,534 | 179,215 | 180,000 | 180,000 | 189,000 | 9,000 | 5.0% |
| 5215 | Communications | 122 | 160 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| 5217 | Electricity | 7,511 | 8,501 | 8,000 | 8,000 | 8,645 | 645 | 8.1% |
| 5218 | Water | 594 | 650 | 1,100 | 1,100 | 720 | (380) | -34.5% |
| 5219 | Sewer | 528 | 608 | 1,200 | 1,200 | 536 | (664) | -55.4% |
| 5220 | Refuse and Disposal | 609 | 574 | 500 | 500 | 600 | 100 | 20.0% |
| 5221 | Property Insurance | 605 | 466 | 550 | 550 | 572 | 22 | 4.0% |
| 5223 | Liability Insurance | 629 | 375 | 451 | 451 | 350 | (101) | -22.4% |
| 5231 | Tools and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5244 | Snow Removal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Maint. and Operations | 149,941 | 206,152 | 208,701 | 208,701 | 217,322 | 8,621 | 4.1% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total | 149,941 | 206,152 | 208,701 | 208,701 | 217,322 | 8,621 | 4.1% |

2019 Budget Notes:
5210 - Current operating contract expires in December 2018. Contract renewed with 5% increase for

**City of Homer
2019 Operating Budget**

| PUBLIC WORKS - Combined Expenditure | | | Adopted | Amended | Draft | Δ % | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 765,018 | 827,908 | 813,962 | 813,962 | 820,083 | 6,122 | 0.8% |
| 5102 | Fringe Benefits | 470,828 | 488,422 | 490,871 | 490,871 | 513,641 | 22,770 | 4.6% |
| 5103 | Part-time Wages | 106,888 | 106,610 | 112,249 | 112,249 | 135,496 | 23,247 | 20.7% |
| 5104 | Part-time Benefits | 16,687 | 17,549 | 15,762 | 15,762 | 20,134 | 4,372 | 27.7% |
| 5105 | Overtime | 33,404 | 37,024 | 37,402 | 37,402 | 38,725 | 1,323 | 3.5% |
| 5107 | Part-time Overtime | 2,878 | 107 | 683 | 683 | 1,761 | 1,079 | 157.9% |
| 5108 | Unemployment Benefits | 5,179 | 6,089 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 42,092 | 32,334 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 1,442,974 | 1,516,041 | 1,470,929 | 1,470,929 | 1,529,840 | 58,911 | 4.0% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 4,824 | 2,073 | 3,950 | 3,950 | 3,950 | 0 | 0.0% |
| 5202 | Operating Supplies | 152,544 | 159,263 | 159,450 | 159,450 | 160,400 | 950 | 0.6% |
| 5203 | Fuel and Lube | 63,895 | 77,871 | 129,750 | 129,750 | 129,750 | 0 | 0.0% |
| 5204 | Chemicals | 106,560 | 107,250 | 95,000 | 95,000 | 98,000 | 3,000 | 3.2% |
| 5207 | Vehicle and Boat Maintenance | 180,712 | 232,763 | 200,000 | 200,000 | 200,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 4,684 | 10,138 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5209 | Building & Grounds maintenance | 27,642 | 37,163 | 34,500 | 34,500 | 36,500 | 2,000 | 5.8% |
| 5210 | Professional Services | 89,399 | 87,524 | 104,200 | 104,200 | 115,200 | 11,000 | 10.6% |
| 5213 | Survey and Appraisal | 636 | 950 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 15,446 | 15,373 | 20,200 | 20,200 | 20,200 | 0 | 0.0% |
| 5215 | Communications | 12,230 | 10,929 | 21,500 | 21,500 | 21,500 | 0 | 0.0% |
| 5216 | Freight and Postage | 899 | 752 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5217 | Electricity | 66,356 | 75,857 | 70,000 | 70,000 | 74,460 | 4,460 | 6.4% |
| 5218 | Water | 20,980 | 21,998 | 22,000 | 22,000 | 23,559 | 1,559 | 7.1% |
| 5219 | Sewer | 28,615 | 29,534 | 29,100 | 29,100 | 24,613 | (4,487) | -15.4% |
| 5220 | Refuse and Disposal | 2,632 | 2,168 | 2,350 | 2,350 | 2,350 | 0 | 0.0% |
| 5221 | Property Insurance | 1,185 | 1,617 | 2,107 | 2,107 | 1,641 | (466) | -22.1% |
| 5222 | Auto Insurance | 20,652 | 19,178 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 20,244 | 5,430 | 18,153 | 18,153 | 12,787 | (5,366) | -29.6% |
| 5227 | Advertising | 267 | 699 | 1,300 | 1,300 | 1,300 | 0 | 0.0% |
| 5231 | Tools and Equipment | 26,489 | 24,421 | 34,950 | 34,950 | 35,950 | 1,000 | 2.9% |
| 5233 | Computer Related Items | 607 | 709 | 1,150 | 1,150 | 1,150 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 235 | 750 | 750 | 750 | 0 | 0.0% |
| 5236 | Transportation | 3,271 | 2,893 | 2,800 | 2,800 | 2,800 | 0 | 0.0% |
| 5237 | Subsistence | 236 | 74 | 300 | 300 | 300 | 0 | 0.0% |
| 5238 | Printing and Binding | 250 | 0 | 750 | 750 | 750 | 0 | 0.0% |
| 5251 | Pioneer Beautification | 596 | 742 | 750 | 750 | 750 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 440 | 120 | 80 | 80 | 80 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5282 | City Hall Building Maintenance | 3,314 | 8,548 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 5283 | Library Building Maintenance | 19,101 | 12,880 | 18,000 | 18,000 | 18,000 | 0 | 0.0% |
| 5284 | Police Building Maintenance | 3,477 | 1,455 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5285 | Fire Building Maintenance | 1,631 | 2,170 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5286 | Old School Building Maintenance | 1,423 | 555 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5287 | Animal Building Maintenance | 1,477 | 2,317 | 1,500 | 1,500 | 2,500 | 1,000 | 66.7% |
| 5292 | City Hall Motor Pool | 0 | 124 | 500 | 500 | 500 | 0 | 0.0% |
| 5293 | Police Motor Pool | 30,932 | 17,083 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5294 | Fire Motor Pool | 8,213 | 13,950 | 15,500 | 15,500 | 15,500 | 0 | 0.0% |
| 5601 | Uniform | 7,201 | 8,367 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5602 | Safety Equipment | 5,050 | 5,117 | 9,200 | 9,200 | 9,200 | 0 | 0.0% |
| 5603 | Employee Training | 3,323 | 249 | 9,400 | 9,400 | 9,400 | 0 | 0.0% |
| 5604 | Public Education | 0 | 500 | 0 | 0 | - | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5815 | Parks & Recreation Board | 896 | 196 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| | Total Maint. and Operations | 938,327 | 1,001,235 | 1,087,858 | 1,087,858 | 1,104,813 | 16,954 | 1.6% |
| C/O and Transfers | | | | | | | | |
| 5990 | Transfers To | 97,131 | 131 | 131 | 131 | 131 | 0 | 0.0% |
| | Total C/O and Transfers | 97,131 | 131 | 131 | 131 | 131 | 0 | 0.0% |
| Total | | 2,478,433 | 2,517,408 | 2,558,918 | 2,558,918 | 2,634,784 | 75,866 | 3.0% |

2018 Budget Notes:
5990: The reduction relative to the 2016 actual is due to the \$97,000 one-time transfer to reserves in 2015 budget to fund the two capital leases (Dump Truck & the Sweeper).

General Fund Public Works Administration

Objective: Preserve and expand the City's infrastructure and services including public buildings, roads, cemeteries, motor vehicles, parks and recreation, and water and sewer systems.

Functions and Responsibilities: The Public Works Department is divided into two divisions:

1. **Public Works:**
 - Administration (0170) Supports all Public Works duties.
 - Parks and Recreation (0175) Provides maintenance and assists in enhancing parks, cemeteries, campgrounds and trails.
 - Motor Pool (0176) Provides mechanical repairs for all City vehicles.
 - Engineering/Inspections (0177) Reviews, inspects and provides drawings for public works projects.
 - General Maintenance (0171) and Janitorial (0178) Provides routine maintenance and janitorial for City buildings.
 - Roads (0172, 0173, 0174) Provides maintenance, cleaning, striping, ditching and snow removal of City roadways.
2. **Water and Sewer:** Operates the water and sewer system and is funded by the Utility Fund (next section)

Future Considerations:

1. Control operating budget and reduce costs while maintaining existing levels of service.
2. Manage the new Police Station design/build.

2016-2018 Accomplishments

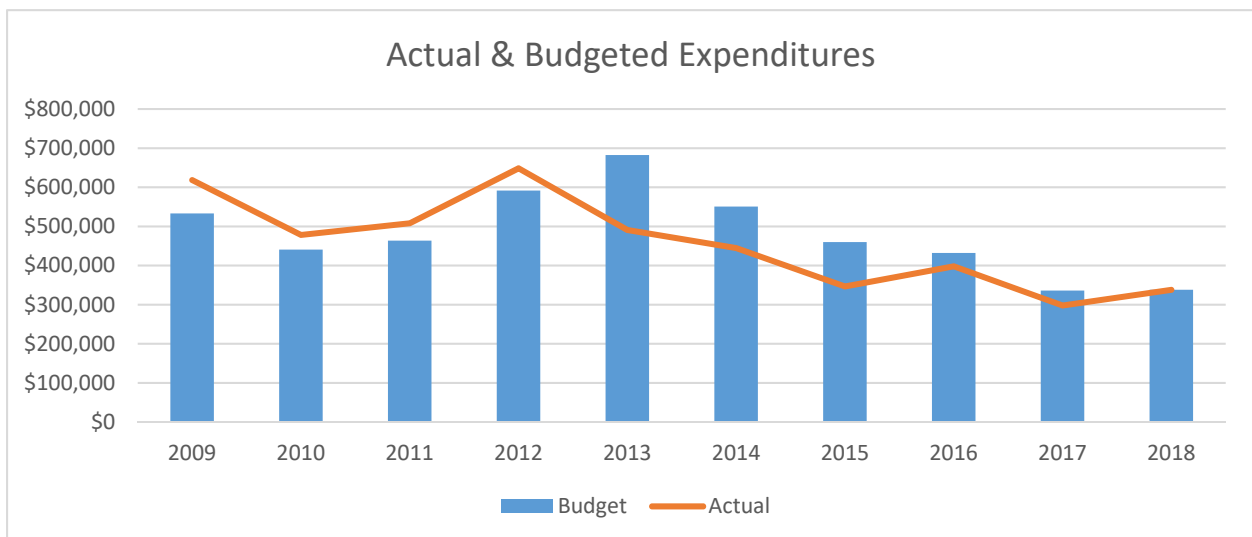
- ✓ Hickerson Memorial Cemetery expansion.
- ✓ Karen Hornaday Park access, parking & pedestrian safety.
- ✓ Complete Greatland Street connection between Pioneer Avenue and the Sterling Highway.

2019 Goals and Objectives

- Police Station \$7.5M for design and build.
- Support Phase 2 Water Storage and Distribution.

| Engineering and Inspections | 2016 | 2017 |
|---|------|------|
| Water & sewer new connection permits (within City limits) | 43 | 32 |
| Kachemak City septic tank permits | 1 | 3 |
| City of Homer septic tank permits | 1 | 3 |

| Staffing – FTE (Full Time Equivalents) | 2016 | 2017 | 2018 | 2019 |
|--|------|------|------|------|
| Public Works Administration, Engineering and Inspections | 5 | 5 | 5 | 5 |



City of Homer
2019 Operating Budget

| 0170 PUBLIC WORKS - ADMINISTRATION | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 25,716 | 48,834 | 53,183 | 53,183 | 55,160 | 1,977 | 3.7% |
| 5102 | Fringe Benefits | 24,414 | 27,953 | 29,709 | 29,709 | 31,597 | 1,889 | 6.4% |
| 5103 | Part-time Wages | 17,898 | 360 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 1,743 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 161 | 8 | 1,060 | 1,060 | 1,060 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 2,026 | 1,557 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 71,958 | 78,711 | 83,952 | 83,952 | 87,817 | 3,865 | 4.6% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 2,609 | 1,373 | 2,200 | 2,200 | 2,200 | 0 | 0.0% |
| 5202 | Operating Supplies | 3,529 | 2,626 | 3,900 | 3,900 | 3,900 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 54 | 64 | 500 | 500 | 500 | 0 | 0.0% |
| 5210 | Professional Services | 2,630 | 3,116 | 3,700 | 3,700 | 3,700 | 0 | 0.0% |
| 5214 | Rents & Leases | 3,804 | 5,731 | 5,200 | 5,200 | 5,200 | 0 | 0.0% |
| 5215 | Communications | 12,230 | 10,929 | 21,500 | 21,500 | 21,500 | 0 | 0.0% |
| 5216 | Freight and Postage | 862 | 752 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5221 | Property Insurance | 1,185 | 1,617 | 2,107 | 2,107 | 1,641 | (466) | -22.1% |
| 5222 | Auto Insurance | 20,652 | 19,178 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 20,244 | 5,430 | 18,153 | 18,153 | 12,787 | (5,366) | -29.6% |
| 5227 | Advertising | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 5231 | Tools and Equipment | 300 | 648 | 2,100 | 2,100 | 2,100 | 0 | 0.0% |
| 5234 | Record and Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 45 | 100 | 100 | 100 | 0 | 0.0% |
| 5236 | Transportation | 1,056 | 881 | 900 | 900 | 900 | 0 | 0.0% |
| 5237 | Subsistence | 146 | 74 | 300 | 300 | 300 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5254 | Over and Short | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 654 | 836 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 0 | 1,300 | 1,300 | 1,300 | 0 | 0.0% |
| 5607 | Debt Repayment - Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Maint. and Operations | | 69,955 | 53,299 | 73,828 | 73,828 | 70,301 | (3,527) | -4.8% |
| 5990 | Transfers To | 97,131 | 131 | 131 | 131 | 131 | 0 | 0.0% |
| Total | | 239,045 | 132,142 | 157,911 | 157,911 | 158,249 | 338 | 0.2% |

2018 Budget Notes:

5990 - The increase in 2016 actual is due to the \$97,000 one-time transfer to reserves in 2015 budget to fund the two capital leases (Dump Truck & the Sweeper).

City of Homer
2019 Operating Budget

| 0177 ENGINEERING INSPECTION | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|--------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 98,709 | 103,911 | 106,896 | 106,896 | 110,917 | 4,022 | 3.8% |
| 5102 | Fringe Benefits | 53,966 | 56,048 | 58,761 | 58,761 | 62,894 | 4,133 | 7.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,442 | 4,180 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>158,117</u> | <u>164,139</u> | <u>165,656</u> | <u>165,656</u> | <u>173,811</u> | <u>8,155</u> | <u>4.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 1,605 | 700 | 1,750 | 1,750 | 1,750 | 0 | 0.0% |
| 5202 | Operating Supplies | 400 | 96 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5210 | Professional Services | 4,100 | 3,956 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5213 | Survey and Appraisal | 636 | 950 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 37 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 0 | 399 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 366 | 180 | 800 | 800 | 800 | 0 | 0.0% |
| 5233 | Computer Related Items | 607 | 709 | 1,150 | 1,150 | 1,150 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 190 | 400 | 400 | 400 | 0 | 0.0% |
| 5236 | Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5238 | Printing and Binding | 250 | 0 | 750 | 750 | 750 | 0 | 0.0% |
| 5602 | Safety Equipment | 0 | 70 | 750 | 750 | 750 | 0 | 0.0% |
| 5603 | Employee Training | 528 | 49 | 700 | 700 | 700 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>8,529</u> | <u>7,298</u> | <u>14,300</u> | <u>14,300</u> | <u>14,300</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>166,646</u> | <u>171,438</u> | <u>179,956</u> | <u>179,956</u> | <u>188,111</u> | <u>8,155</u> | <u>4.5%</u> |

Explanation of Line Items:

5210 - Periodic Engineering Services for small jobs or analysis, periodic advertising
5213 - Survey & Appraisals for periodic small projects

Budget Notes:

General Fund Public Works Maintenance and Janitorial

Objective: Operate and maintain the City owned property and buildings.

Functions and Responsibilities: Maintain City owned buildings and facilities and supervise janitorial services, parking lot snow plowing and sanding and refuse disposal. The fund covers the costs for routine maintenance of City owned buildings (see below), heaters, boilers, plumbing, electrical and minor structural repairs.

- General Maintenance (0171) Provides maintenance of City owned buildings and facilities, except for campgrounds and parks. Includes the supervision of janitorial services, refuse, snow removal and sanding for the facility parking lots.
- Janitorial (0178) Provides janitorial services, supplies and equipment for routine cleaning of City offices.

Future Considerations:

1. As the building square footage increases, the need for additional building maintenance and janitorial personnel increases.

2016-2018 Accomplishments

- ✓ Assisted ADA Committee with ADA inventory.
- ✓ Maintained City buildings while increasing square footage with the same staffing levels.
- ✓ Converted majority of the public buildings to efficient LED lighting.
- ✓ Assisted in the HERC Task Force.

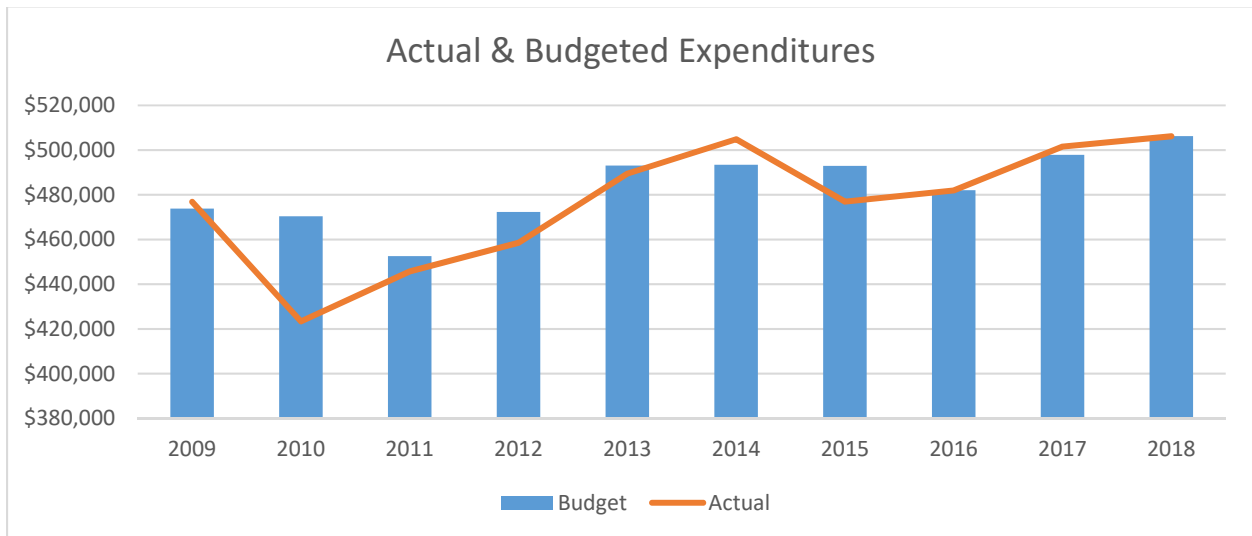
2019 Goals and Objective

- Increase building maintenance and janitorial staffing levels.
- Support/implement ADA Committee recommendations.
- Complete energy conservation measures.

| | |
|--|--------------|
| Performance measures | 2,017 |
| Building square footage to maintain and clean. | 101,237 sf |
| Average cost per square foot for janitorial and maintenance. | \$5.02 |
| *Cost per square foot for key buildings | \$25.00 |

Buildings maintained and cleaned: HERC 1 Gym, Police, Airport, Fire, Library, PW office and garages, Harbor, Animal Shelter City Hall and 14 restrooms.
 Buildings not included: Ice Plant, Ferry Office/Pump Station, Skyline Drive Water Treatment Plant, Port Maintenance Bldg., Water pump stations, Sewer Treatment Plant, pole barns.
 * Key buildings: Airport terminal, animal shelter, City Hall, Fire Station, Library, Harbor Office, Police Station.

| Staffing - FTE Full-Time Equivalent | 2016 | 2017 | 2018 | 2019 |
|--|-------------|-------------|-------------|-------------|
| Building maintenance and janitorial | 4 | 4 | 4 | 4 |



**City of Homer
2019 Operating Budget**

| 0171 GENERAL MAINTENANCE | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 121,001 | 125,894 | 114,661 | 114,661 | 116,818 | 2,157 | 1.9% |
| 5102 | Fringe Benefits | 70,216 | 71,620 | 67,396 | 67,396 | 71,656 | 4,260 | 6.3% |
| 5103 | Part-time Wages | 103 | 4,614 | 4,730 | 4,730 | 4,730 | 0 | 0.0% |
| 5104 | Part-time Benefits | 121 | 275 | 627 | 627 | 688 | 61 | 9.7% |
| 5105 | Overtime | 8,901 | 7,522 | 7,081 | 7,081 | 7,617 | 536 | 7.6% |
| 5107 | Part-time Overtime | 726 | 8 | 377 | 377 | 377 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 6,135 | 4,713 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>207,203</u> | <u>214,646</u> | <u>194,872</u> | <u>194,872</u> | <u>201,886</u> | <u>7,014</u> | <u>3.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 611 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5202 | Operating Supplies | 4,261 | 5,531 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 6,140 | 3,703 | 5,750 | 5,750 | 5,750 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 1,854 | 7,388 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 12,842 | 15,731 | 14,500 | 14,500 | 14,500 | 0 | 0.0% |
| 5210 | Professional Services | 5,433 | 1,717 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 33,833 | 37,320 | 30,000 | 30,000 | 37,082 | 7,082 | 23.6% |
| 5218 | Water | 2,629 | 2,239 | 3,500 | 3,500 | 2,975 | (525) | -15.0% |
| 5219 | Sewer | 3,437 | 2,897 | 3,600 | 3,600 | 3,018 | (582) | -16.2% |
| 5220 | Refuse and Disposal | 2,632 | 2,168 | 2,350 | 2,350 | 2,350 | 0 | 0.0% |
| 5231 | Tools and Equipment | 3,540 | 3,786 | 5,300 | 5,300 | 5,300 | 0 | 0.0% |
| 5282 | City Hall Building Maintenance | 3,314 | 8,548 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 5283 | Library Building Maintenance | 19,101 | 12,880 | 18,000 | 18,000 | 18,000 | 0 | 0.0% |
| 5284 | Police Building Maintenance | 3,477 | 1,455 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5285 | Fire Building Maintenance | 1,631 | 2,170 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5286 | Old School Building Maintenance | 1,423 | 555 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5287 | Animal Control Building Maintenance | 1,477 | 2,317 | 1,500 | 1,500 | 2,500 | 1,000 | 66.7% |
| 5602 | Safety Equipment | 2,591 | 3,088 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5603 | Employee Training | 100 | 100 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>110,325</u> | <u>113,590</u> | <u>126,000</u> | <u>126,000</u> | <u>132,975</u> | <u>6,975</u> | <u>5.5%</u> |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total</u> | | <u>317,528</u> | <u>328,237</u> | <u>320,872</u> | <u>320,872</u> | <u>334,862</u> | <u>13,990</u> | <u>4.4%</u> |

Explanation of Line Items:

- 5202 - Anti Freeze, ice melt, filters, lights, office supplies, misc. repair parts, batteries, break room supplies,
- 5203 - Heating Fuel/Natural Gas
- 5208 - Rug cleaning contract, computer/furniture/printer repairs and maintenance
- 5209 - All building related expenses and repairs
- 5210 - Window washing, boilers, overhead doors, fire extinguisher certs, crane inspections, plumbing repairs, dumpster service, etc.
- 5231 - Misc tools
- 5282 thru 5287 - Maintenance funds for building repairs and service contracts to specific buildings
- 5602 - Misc safety PPE and equipment such as barricades, cones, vests, signs, etc.
- 5603 - Training for operators and/or maintenance techs

Budget Notes:

City of Homer
2019 Operating Budget

| 0178 JANITORIAL | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 67,375 | 71,382 | 69,385 | 69,385 | 69,385 | 0 | 0.0% |
| 5102 | Fringe Benefits | 46,768 | 49,784 | 52,800 | 52,800 | 55,812 | 3,012 | 5.7% |
| 5103 | Part-time Wages | 1,379 | 6,023 | 12,447 | 12,447 | 12,447 | (0) | 0.0% |
| 5104 | Part-time Benefits | 4,293 | 4,015 | 1,753 | 1,753 | 1,698 | (55) | -3.1% |
| 5105 | Overtime | 4,436 | 5,145 | 6,280 | 6,280 | 6,280 | 0 | 0.0% |
| 5107 | Part-time Overtime | 1,858 | 99 | 0 | 0 | 1,079 | 1,079 | 0.0% |
| 5108 | Unemployment Benefits | 73 | 18 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 3,153 | 2,422 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>129,335</u> | <u>138,889</u> | <u>142,665</u> | <u>142,665</u> | <u>146,700</u> | <u>4,036</u> | <u>2.8%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 13,809 | 15,125 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 2,776 | 2,687 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 168 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 23,915 | 20,034 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,000 | 954 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5236 | Transportation | 2,001 | 2,013 | 1,900 | 1,900 | 1,900 | 0 | 0.0% |
| 5602 | Safety Equipment | 743 | 750 | 750 | 750 | 750 | 0 | 0.0% |
| 5614 | Car Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>44,412</u> | <u>41,563</u> | <u>42,650</u> | <u>42,650</u> | <u>42,650</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>173,747</u> | <u>180,451</u> | <u>185,315</u> | <u>185,315</u> | <u>189,350</u> | <u>4,036</u> | <u>2.2%</u> |

Explanation of Line Items:

5202 - Toilet Paper & Towel Products, cleaners, vacuum bags, trash bags, mop heads, rags, all cleaning supplies

5208 - Repairs and purchase of vacuums, other items

5210 - Carpet and Window Cleaning at Airport, City Hall, HPD, PW, Library, P/H, Upholstery Cleaning

5236 - Mileage reimbursement to Janitors for personal vehicle use

5602- PPE, gloves, dust masks, etc.

2018 Budget Notes:

General Fund Public Works Roads

Objective: Maintain the City's road system.

Program Description: Responsible for maintaining City roads including drainage structures, ditches, street signs and lighting.

Fund Descriptions:

- Gravel road maintenance (0172) Includes grading, dust control, signage, drainage, ditch/culvert maintenance, and park access.
- Paved road maintenance (0173) Includes curb/gutter and sidewalk repair and sweeping, signage, asphalt crack sealing, striping and storm drain and ditch maintenance and street lights.
- Snow removal (0174) Provides winter maintenance for all City roads. Costs associated with this service are the purchase of sand, calcium chloride and urea, snow dumpsite maintenance, dump truck rental and hauling.

Future Considerations:

1. Capacity to maintain roads in good repair.
2. Capacity to maintain and repair existing storm drain system.
3. A Master Drainage Plan is needed.

2016-2018 Accomplishments

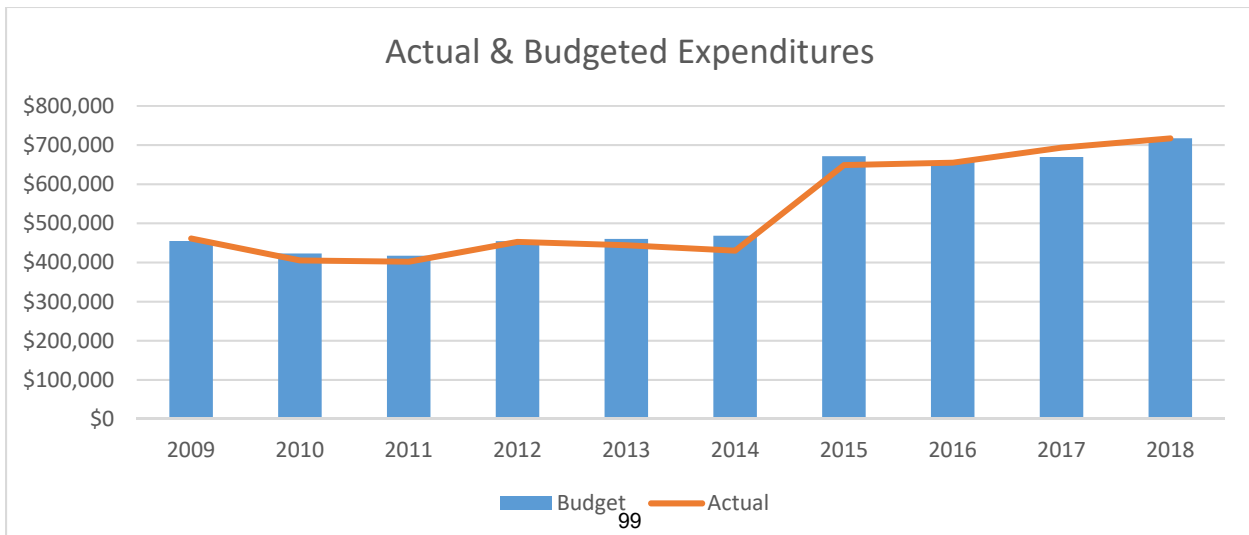
- ✓ Cleaned neighborhood ditches to improve surface drainage.
- ✓ Repave E. Bunnell Ave., Beluga Place, Clover Lane, Mullikin St., Kachemak Way, Mark White St., and Early Spring St.
- ✓ Slip lined West Bunnel Street storm drain.
- ✓ Purchased a vac truck and brush cutter.

2019 Goals and Objectives

- Continue improving neighborhood drainage ditches.
- Initiate the 2019 repaving projects.

Statistics and Measures:

| Road Maintenance | 2016 | 2017 |
|------------------------------------|-------------|-------------|
| Gravel Roads (miles) | 17.37 miles | 17.62 miles |
| Maintenance cost per gravel mile | \$11,849 | \$11,967 |
| Paved Roads (miles) | 28.35 miles | 28.68 miles |
| Maintenance cost per paved mile | \$11,279 | \$7,204 |
| Snow Removal for all roads (miles) | 45.72 miles | 46.30 miles |
| Snow Removal cost per mile | \$5,834 | \$6,267 |



City of Homer
2019 Operating Budget

| 0172 GRAVEL ROADS | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 66,526 | 70,014 | 74,841 | 74,841 | 76,295 | 1,455 | 1.9% |
| 5102 | Fringe Benefits | 37,955 | 39,415 | 44,047 | 44,047 | 46,459 | 2,412 | 5.5% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 657 | 1,642 | 440 | 440 | 878 | 437 | 99.3% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 3,735 | 2,869 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>108,872</u> | <u>113,939</u> | <u>119,328</u> | <u>119,328</u> | <u>123,632</u> | <u>4,304</u> | <u>3.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 43,467 | 42,603 | 48,000 | 48,000 | 48,000 | 0 | 0.0% |
| 5204 | Chemicals | 47,952 | 45,500 | 45,000 | 45,000 | 48,000 | 3,000 | 6.7% |
| 5210 | Professional Services | 3,100 | 6,870 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 2,421 | 1,948 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>96,940</u> | <u>96,920</u> | <u>101,500</u> | <u>101,500</u> | <u>104,500</u> | <u>3,000</u> | <u>3.0%</u> |
| <u>Total</u> | | <u>205,812</u> | <u>210,860</u> | <u>220,828</u> | <u>220,828</u> | <u>228,132</u> | <u>7,304</u> | <u>3.3%</u> |

Explanation of Line Items:

5202 - Gravel, culverts, fabric, road fabric, storm drain system manholes and grates, etc, road signs
5204 - Calcium Chloride for erosion and dust control
5210 - Landfill charges, Surveyor, etc.
5231 - Misc Tools

Budget Notes:

City of Homer
2019 Operating Budget

| 0173 PAVED ROADS | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 77,745 | 82,077 | 88,831 | 88,831 | 90,770 | 1,940 | 2.2% |
| 5102 | Fringe Benefits | 44,984 | 46,624 | 52,865 | 52,865 | 55,837 | 2,972 | 5.6% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 1,477 | 2,035 | 941 | 941 | 1,255 | 314 | 33.4% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 4,469 | 3,433 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>128,675</u> | <u>134,169</u> | <u>142,637</u> | <u>142,637</u> | <u>147,862</u> | <u>5,226</u> | <u>3.7%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 30,899 | 34,822 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5210 | Professional Services | 10,287 | 9,459 | 11,000 | 11,000 | 40,000 | 29,000 | 263.6% |
| 5217 | Electricity | 22,847 | 27,070 | 24,000 | 24,000 | 25,646 | 1,646 | 6.9% |
| 5227 | Advertising | 0 | 0 | 400 | 400 | 400 | 0 | 0.0% |
| 5231 | Tools and Equipment | 3,205 | 1,100 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>67,238</u> | <u>72,451</u> | <u>68,400</u> | <u>68,400</u> | <u>99,046</u> | <u>30,646</u> | <u>44.8%</u> |
| | <u>Total</u> | <u>195,913</u> | <u>206,619</u> | <u>211,037</u> | <u>211,037</u> | <u>246,909</u> | <u>35,872</u> | <u>17.0%</u> |

Explanation of Line Items:

- 5202 - Crack sealing material, paint, stop bars, crosswalk material, etc.
- 5210 - Surveying, asphalt patch, landfill services, street light repairs, etc.
- 5217 - Street lights with HEA, City Street lights electric bill
- 5227 - PSA Services
- 5231 - Misc. Tools

Budget Notes:

City of Homer
2019 Operating Budget

| 0174 WINTER ROADS | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|--------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 88,963 | 94,139 | 102,821 | 102,821 | 105,245 | 2,425 | 2.4% |
| 5102 | Fringe Benefits | 55,429 | 58,022 | 61,683 | 61,683 | 65,215 | 3,532 | 5.7% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 14,404 | 18,637 | 18,175 | 18,175 | 18,175 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,157 | 3,962 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>163,954</u> | <u>174,759</u> | <u>182,678</u> | <u>182,678</u> | <u>188,635</u> | <u>5,957</u> | <u>3.3%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 31,658 | 38,264 | 34,000 | 34,000 | 34,000 | 0 | 0.0% |
| 5204 | Chemicals | 58,608 | 61,750 | 50,000 | 50,000 | 50,000 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 520 | 0 | 0 | 0 | 0 | 0.0% |
| 5214 | Rents & Leases | 11,642 | 9,641 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 875 | 1,574 | 3,750 | 3,750 | 3,750 | 0 | 0.0% |
| 5901 | C/O Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5903 | C/O Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>102,783</u> | <u>111,749</u> | <u>102,750</u> | <u>102,750</u> | <u>102,750</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>266,737</u> | <u>286,508</u> | <u>285,428</u> | <u>285,428</u> | <u>291,385</u> | <u>5,957</u> | <u>2.1%</u> |

Explanation of Line Items:

- 5202 - Winter Sand Pile
- 5204 - Calcium Chloride for Sand Pile
- 5214 - Rents & Leases - Snow hauler trucks for Pioneer/Heath
- 5227 - PSA Services
- 5231 - Misc Tools and signs

Budget Notes:

General Fund Public Works, Parks & Recreation

Mission: To maintain and develop our public park facilities in a manner that efficiently prioritizes safety, cleanliness, function, and aesthetics at minimal cost and maximizes leverage of local partnerships.

Functions and Responsibilities: One full-time staff member coordinates the maintenance and enhancements for the City parks, grounds, trails, public restrooms and the cemeteries. This position is also responsible for the collection of campground and airport parking fees.

Future Considerations:

1. Adequate staffing to maintain operations at a sustainable level at an acceptable community standard.
2. Increase efficiency through balancing our in-house operations, contract services, and volunteer efforts.

2016-2018 Accomplishments

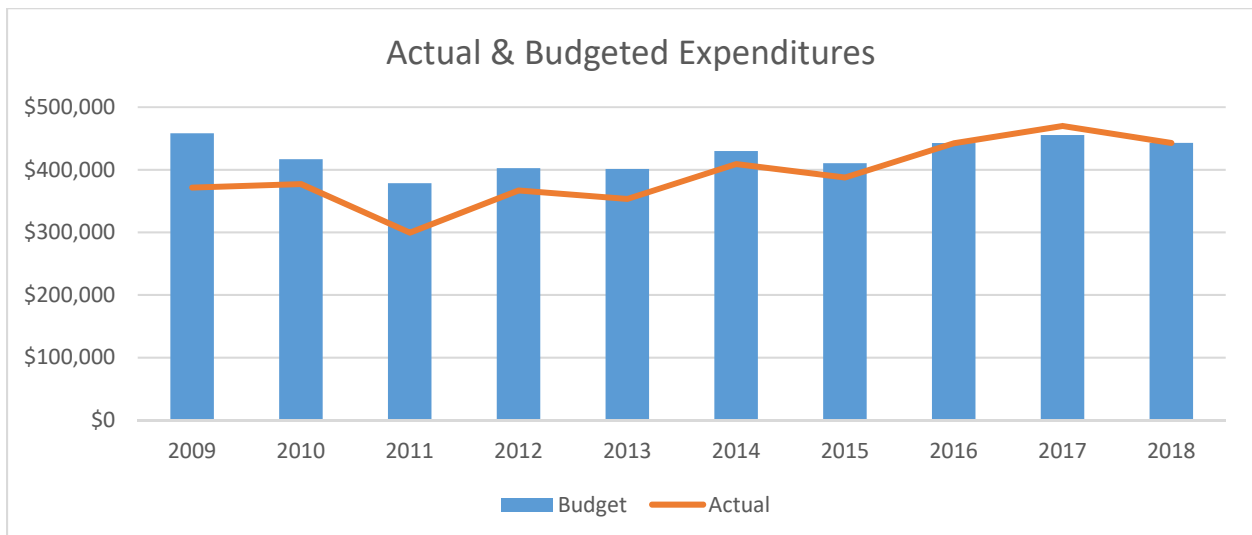
- ✓ Hired new Parks Maintenance Coordinator.
- ✓ Expanded the Karen Hornaday trail from Soundview.
- ✓ Created new access trails along Fairview Ave.
- ✓ Upgraded the upper portion of Woodard Creek Nature Trail.
- ✓ Constructed a new camp fee building at the Mariner Park.
- ✓ Installed a new fish-cleaning table at the Nick Dudiak Fishing Lagoon.

2019 Goals and Objective

- Construct Karen Hornaday Park safety Improvements.
- Implement in-house turf management.
- Support public/private partnership grants.
- Contract out the greenhouse operation.
- Improve ADA accessibility in parks facilities.

| Performance measures | 2016 | 2017 |
|---------------------------|-----------|-----------|
| Campground fees collected | \$179,034 | \$195,669 |

| Full time employees | 2016 | 2017 | 2018 | 2019 |
|---------------------|------|------|------|------|
| Parks | 1.45 | 1.45 | 1.45 | 1.45 |



**City of Homer
2019 Operating Budget**

| 0175 PARKS - CEMETERY | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 120,469 | 124,571 | 96,401 | 96,401 | 82,684 | (13,717) | -14.2% |
| 5102 | Fringe Benefits | 77,728 | 73,760 | 57,193 | 57,193 | 53,892 | (3,301) | -5.8% |
| 5103 | Part-time Wages | 87,508 | 95,613 | 95,072 | 95,072 | 118,319 | 23,247 | 24.5% |
| 5104 | Part-time Benefits | 6,954 | 13,260 | 13,382 | 13,382 | 17,748 | 4,366 | 32.6% |
| 5105 | Overtime | 446 | 732 | 1,520 | 1,520 | 1,520 | 0 | 0.0% |
| 5107 | Part-time Overtime | 293 | 0 | 306 | 306 | 306 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 4,958 | 6,070 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 6,506 | 4,997 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Salaries and Benefits | 304,862 | 319,003 | 263,875 | 263,875 | 274,469 | 10,594 | 4.0% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 22,851 | 18,835 | 19,800 | 19,800 | 20,000 | 200 | 1.0% |
| 5203 | Fuel and Lube | 9,506 | 11,604 | 24,000 | 24,000 | 24,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 14,588 | 21,432 | 20,000 | 20,000 | 22,000 | 2,000 | 10.0% |
| 5210 | Professional Services | 39,876 | 41,852 | 48,000 | 48,000 | 30,000 | (18,000) | -37.5% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 9,676 | 11,467 | 16,000 | 16,000 | 11,731 | (4,269) | -26.7% |
| 5218 | Water | 18,351 | 19,759 | 18,500 | 18,500 | 20,583 | 2,083 | 11.3% |
| 5219 | Sewer | 25,178 | 26,638 | 25,500 | 25,500 | 21,596 | (3,904) | -15.3% |
| 5220 | Refuse and Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 267 | 300 | 400 | 400 | 400 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,644 | 2,538 | 2,500 | 2,500 | 3,500 | 1,000 | 40.0% |
| 5235 | Membership Dues | 0 | 0 | 250 | 250 | 250 | 0 | 0.0% |
| 5236 | Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5251 | Pioneer Beautification | 596 | 742 | 750 | 750 | 750 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 440 | 120 | 80 | 80 | 80 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 200 | 20 | 300 | 300 | 300 | 0 | 0.0% |
| 5603 | Employee Training | 0 | 100 | 900 | 900 | 900 | 0 | 0.0% |
| 5604 | Public Education | 0 | 500 | 0 | 0 | 0 | 0 | 0.0% |
| 5815 | Parks & Recreation Board | 896 | 196 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| | Total Maint. and Operations | 144,070 | 156,103 | 178,980 | 178,980 | 158,090 | (20,890) | -11.7% |
| 5990 | Transfers To | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total | 448,932 | 475,106 | 442,855 | 442,855 | 432,559 | (10,296) | -2.3% |

Explanation of Line Items:

- 5202 - Toilet Paper, trash can liners, gloves, cleaning supplies, much misc.
- 5203 - Natual gas for building heat
- 5208 - Misc costs for mowers, weed eaters, etc.
- 5209 - Paint, Picnic Tables, Playground Parts, Wood Chips, General Building Repairs & Maint., Landscaping
- 5210 - Mowing Contract, Pumping of Vault Toilets, Rental Services of Port a Potties, Snow Removal at cemetery
- 5231 - Misc Tools
- 5251 - Potting Soil, perenials, bark, landscape fabric
- 5601 - Misc boots, raingear, PPE, uniforms
- 5603 - Periodic Training
- 5815 - PARCAC allocation

2019 Budget Notes:

- 5101,5102 - Decrease due to new position filled at lower grade.
- 5103,5104 - Increase due to step increases for seasonals and transfer from 5210 to cover mowing responsibilities.
- 5210 - Decrease due to transfer of funds to 5103. Flower contract service added to replace greenhouse work.
- 5231 - Increase due to purchase of locator for cemetery

General Fund Public Works, Motor Pool

Mission: To manage the City's fleet including repairs, preventative maintenance, fuel consumption and inspections.

Functions and Responsibilities: Maintain all City owned vehicles and equipment for both light and heavy duty, including Police, Fire and Port and Harbor vehicles.

Future Considerations:

1. Increasing costs to maintain aging equipment.

2016-2018 Accomplishments

- ✓ Surplused four(4) vehicles in 2017.
- ✓ Replaced the vac truck.

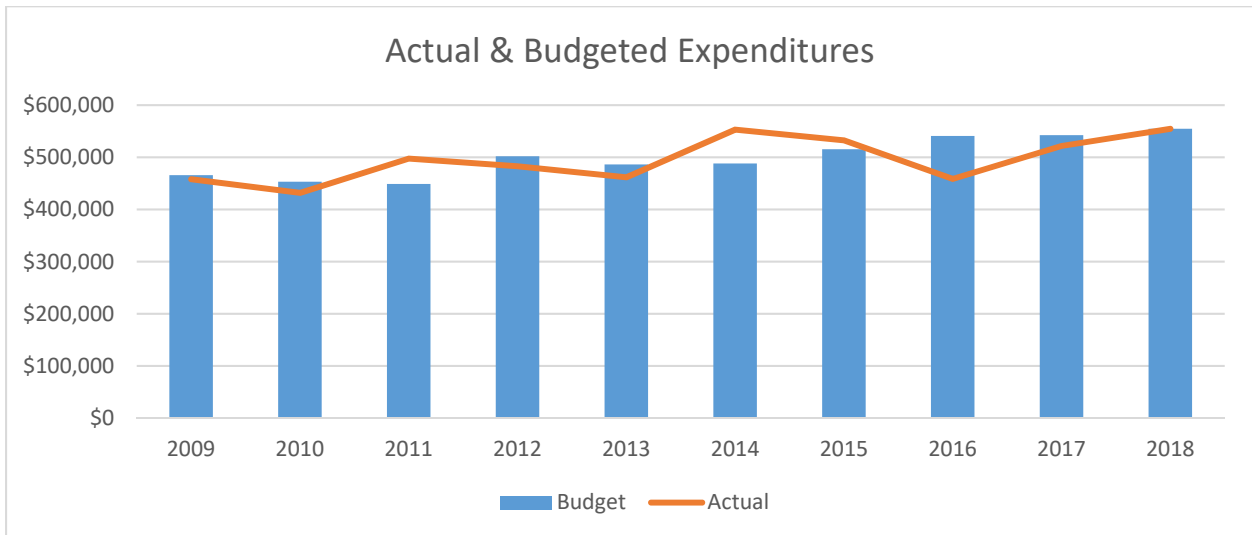
2019 Goals and Objectives

- Continue to surplus aging equipment.

| Performance measures: | 2016 | 2017 |
|-----------------------|------|------|
| Vehicles surplused* | 5 | 4 |

*Numbers are based on the City's insurance inventory.

| Full time employees | 2016 | 2017 | 2018 | 2019 |
|---------------------|------|------|------|------|
| Mechanics | 3 | 3 | 3 | 3 |



**City of Homer
2019 Operating Budget**

| 0176 MOTOR POOL | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|--------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 98,514 | 107,086 | 106,945 | 106,945 | 112,809 | 5,864 | 5.5% |
| 5102 | Fringe Benefits | 59,369 | 65,196 | 66,417 | 66,417 | 70,278 | 3,861 | 5.8% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 3,576 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 2,923 | 1,303 | 1,904 | 1,904 | 1,940 | 36 | 1.9% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 148 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,469 | 4,201 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>169,998</u> | <u>177,786</u> | <u>175,266</u> | <u>175,266</u> | <u>185,026</u> | <u>9,761</u> | <u>5.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 1,669 | 1,362 | 1,250 | 1,250 | 2,000 | 750 | 60.0% |
| 5203 | Fuel and Lube | 48,249 | 62,564 | 100,000 | 100,000 | 100,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 180,712 | 232,763 | 200,000 | 200,000 | 200,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 43 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 58 | 0 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5231 | Tools and Equipment | 13,138 | 11,694 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5236 | Transportation | 214 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5237 | Subsistence | 90 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5292 | City Hall Motor Pool | 0 | 124 | 500 | 500 | 500 | 0 | 0.0% |
| 5293 | Police Motor Pool | 30,932 | 17,083 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5294 | Fire Motor Pool | 8,213 | 13,950 | 15,500 | 15,500 | 15,500 | 0 | 0.0% |
| 5601 | Uniform | 7,001 | 8,347 | 7,700 | 7,700 | 7,700 | 0 | 0.0% |
| 5602 | Safety Equipment | 1,063 | 374 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5603 | Employee Training | 2,695 | 0 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>294,075</u> | <u>348,262</u> | <u>379,450</u> | <u>379,450</u> | <u>380,200</u> | <u>750</u> | <u>0.2%</u> |
| | <u>Total</u> | <u>464,073</u> | <u>526,048</u> | <u>554,716</u> | <u>554,716</u> | <u>565,226</u> | <u>10,511</u> | <u>1.9%</u> |

Explanation of Line Items:

- 5202 - Admin and Office Supplies, Digital Service Manuals and Software Support
- 5203 - Vehicle & Heavy Equipment Gasoline & Diesel
- 5207 - All repairs to vehicles and heavy equipment
- 5210 - ADOT Oversize Equipment Permitting
- 5231 - Misc and Special Tools
- 5601 - Flame retardant coveralls and laundry service
- 5602- Misc Safety equipment and PPE
- 5603 - Periodic training, especially Mike Parish Fire Dept Vehicle Certifications

2018 Budget Notes:

- 5210 - Increase of \$5500 for ADOT Oversize Equipment Permitting (was in 170 PW Admin)

Utility Fund Water Division

Mission: To provide high quality water services with as few interruptions as possible. Provide adequate water for fire protection. Anticipate future demands that effectively guide Homer's growth.

Functions and Responsibilities: Operate and maintain the City's water infrastructure to include the Bridge Creek Reservoir and dam. The Water Division accounts for eight subsections designed to track and recover the cost to operate and maintain the water systems.

- Administration (0400) Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's water system and billing.
- Water Treatment Plant Operation (0401) Operates and maintains the water treatment plant. Expenses include chemicals to treat the water such as chlorine, alum caustic soda, soda ash and a corrosion inhibitor.
- Water Treatment Plant Testing (0402) Testing assures that the water meets state and federal standards. Expenses include the maintenance and calibration of the testing equipment and the cost to analyze the samples.
- Water Pump Station (0403) Operates and maintains two pump stations: 1) Bridge Creek Reservoir, and 2) Spit Fire Pump Station. Expenses include fuel and supplies.
- Water Distribution System (0404) Operates and maintains the piped water distribution system. Activities and expenses include all the equipment and vehicles needed for the maintenance of water connections, pressure reducing stations, main line gate valves, and potable water flushing stations.
- Water Reservoir (0405) Operates and maintains the Bridge Creek Reservoir. Expenses include diver contracts, safety inspections, watershed surveys, permit fees and vegetative clearing from the reservoir and the dam.
- Water Meter (0406) Operates and maintains the water meters to include bulk water sales, connects and disconnects, delinquent shut-off notices, and seasonal meter sales.
- Water Hydrants (0407) Operates and maintains the fire hydrants. Expenses include steaming hydrants during the winter, hydrant valve testing, snow removal and the installation of new and replacement hydrants.

Future Considerations:

1. Reduction of disinfection by-products.
2. Future water regulation changes.

2016-2018 Accomplishments

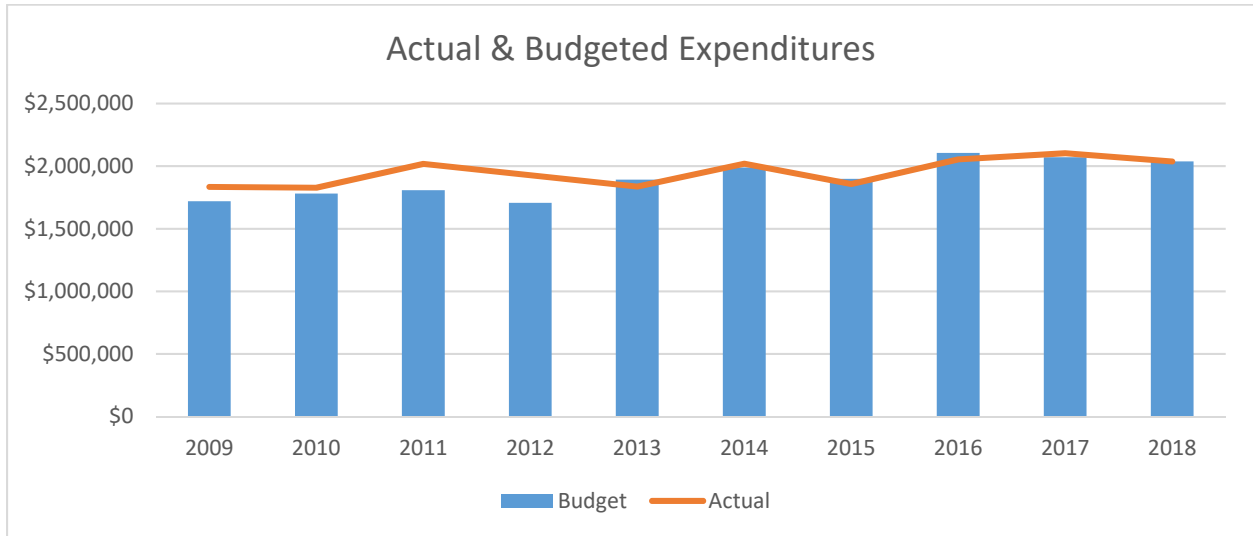
- ✓ 2016 Best Tasting Water in Alaska award
- ✓ Replace A-Frame pressure reducing vault.
- ✓ 2018 Added 2,600 linear feet of water main
- ✓ Painted 200 hydrants.

2019 Goals and Objectives

- Prepare for new water storage tank
- Re-evaluate microhydro.
- Replace A-Frame pressure reducing vault.
- Rehabilitate A-Frame water state tank.
- Paint 90 hydrants.

Utility Fund Water Division

| Performance measures: | 2016 | 2017 |
|--|-----------------|-----------------|
| Water metered (million gallons) | 225.7 M gallons | 224.7 M gallons |
| Number of hydrants on the water system | 369 hydrants | 375 hydrants |
| Number of pressure reducing stations (prs) | 24 prs | 29 prs |
| Miles of water main | 47 miles | 58 miles |



Utility Fund Sewer Division

Mission: To provide sewer services for the community and anticipate future demands that effectively guide Homer's growth.

Functions and Responsibilities: Operate and maintain the City's sewer infrastructure, to include lift stations and the wastewater treatment plant for Homer and Kachemak City residents. The Sewer Division accounts for four separate sewer related accounts.

- Administration (0500) Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's sewer system.
- Sewer Plant Operation (0501) Monitors the sewer treatment process which consists for removing solids, sludge lagoon discharge, and ultra-violet disinfection.
- Sewer Testing (0502) Provides for the testing and quality assurance that the City's wastewater discharge meets ADEC and EPA requirements.
- Sewer Pumps/Lift Stations (0503) Operates and maintains the lift stations on the sewer collection system. Expenses include wash down, pump monitoring and repairs.
- Sewer Collection System (0504) Operates and maintains the sewer collection system. Expenses include repair of broken lines, periodic flushing to remove suspended solids, manhole inspections, monitoring infiltration to identify inflow leaks, and pressure force pigs to eliminate plugs that ensure reliable operation.

Future Considerations:

1. Future sewer regulation changes.
2. Reduce inflow and infiltration from illegal connections.

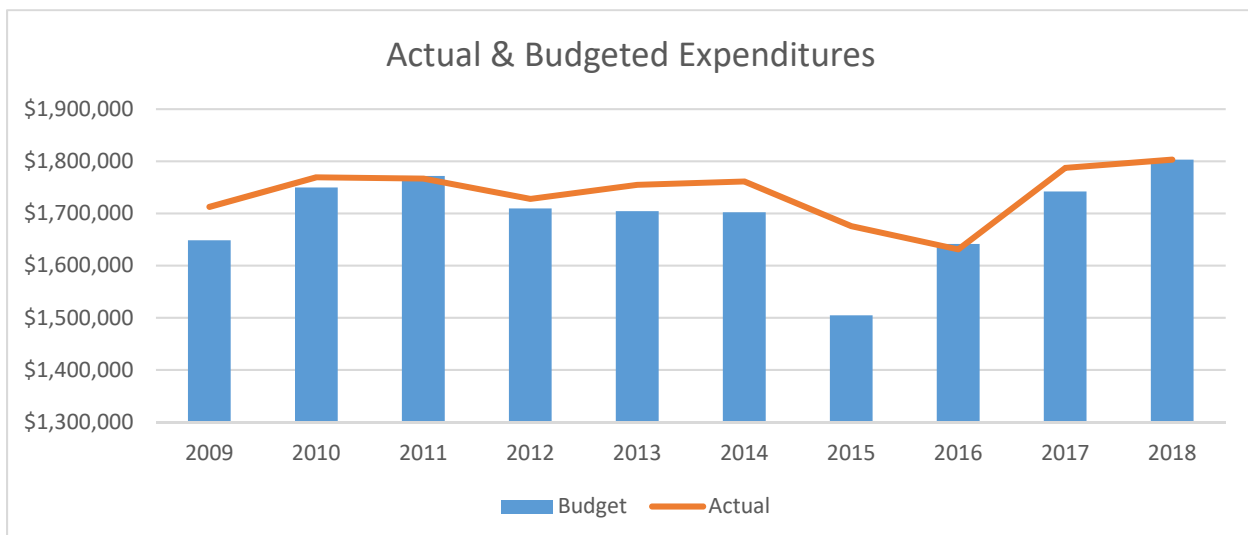
2016-2018 Accomplishments

- ✓ 2017 Wastewater Operator of the Year
- ✓ 2018 Replace HVAC at the Sewer Treatment Plant.
- ✓ Dispose of 90 cubic yards of bio-solids.

2019 Goals and Objective

- Replace 30-yr old compressor at the wastewater treatment plant.
- Replace 30-yr old blowers at the wastewater treatment plant.
- Re-hab Beluga lift station.
- Work to reduce inflow and infiltration.

| Performance measures: | 2016 | 2017 |
|---------------------------------|---------------|---------------|
| Sewer treated (million gallons) | 157 M Gallons | 157 M Gallons |
| Number of manholes | 824 manholes | 805 manholes |
| Miles of 8" to 24" sewer mains | 56 miles | 63 miles |



City of Homer
2019 Operating Budget

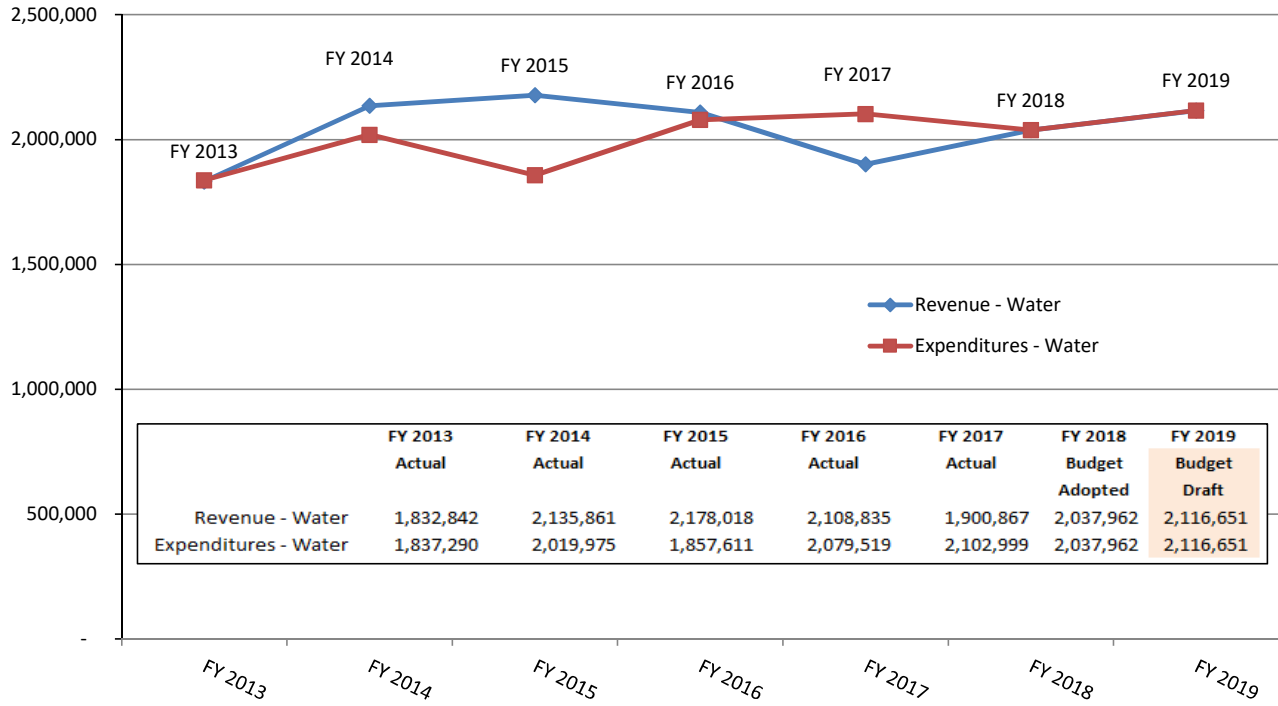
Utility Special Revenue Funds - All Funds Combined

FY 2019

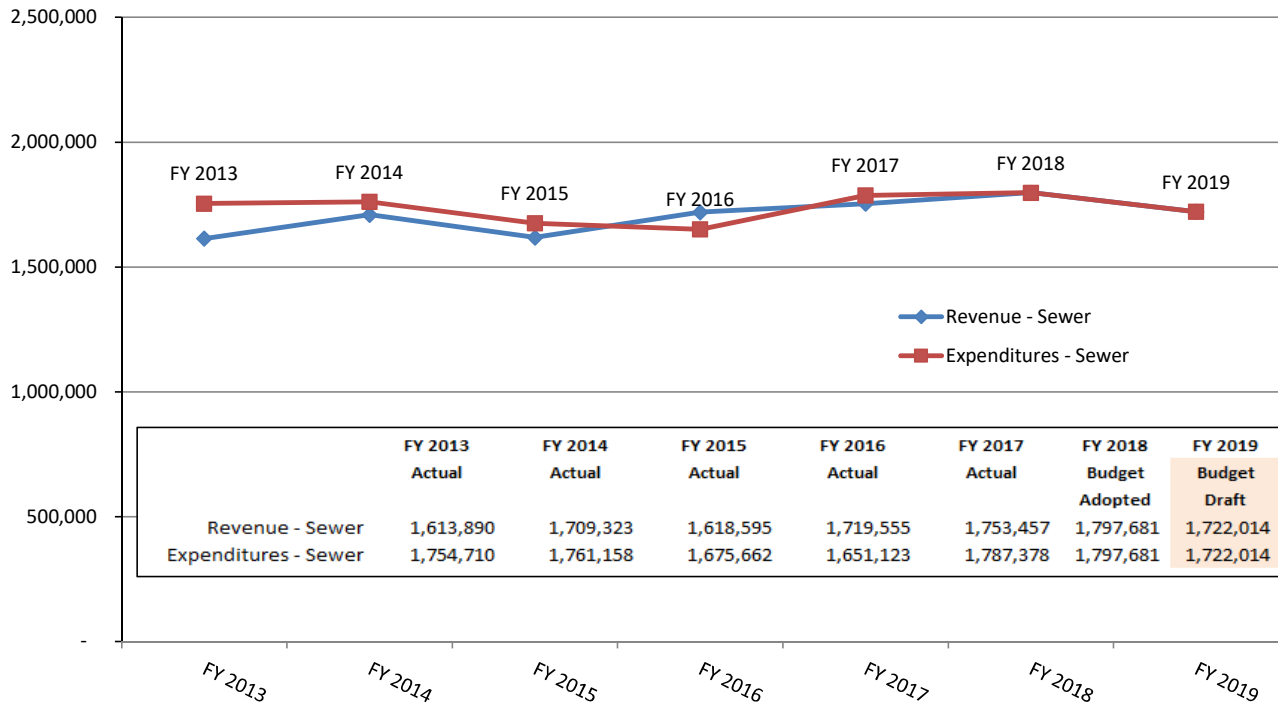
| | Water & Sewer Special Revenue Fund | Water & Sewer Depreciation Reserve | HAWSP (Homer Accelerated Water/Sewer Proj.) | Total Utility Fund |
|--|--|--|---|--------------------------|
| | 200 | 256 | 205 | |
| Revenue | | | | |
| <u>Total Operating Revenue</u> | <u>3,729,020</u> | | <u>1,338,809</u> | <u>5,067,830</u> |
| Operating Expenses before Depreciation: | | | | |
| Personnel | 1,680,230 | | | 1,680,230 |
| Operations & Maintenance | 1,285,405 | 0 | | 1,285,405 |
| Debt Service (Prin. & Int.) | 10,000 | | 1,041,500 | 1,051,500 |
| Other Charges (Administrative Costs) | 516,248 | | 142,615 | 658,863 |
| <u>Total Operating Expenses</u> | <u>3,491,882</u> | <u>0</u> | <u>1,184,115</u> | <u>4,675,997</u> |
| Earnings from Operations | 237,138 | 0 | 154,694 | 391,832 |
| Total Non - Operating Revenue | 109,645 | | | 109,645 |
| Earnings before transfers | 346,783 | 0 | 154,694 | 501,477 |
| Reserves (Fund 256) | (279,259) | 279,259 | | 0 |
| Repayment of Energy Fund | (33,398) | | | (33,398) |
| Leave Cash Out Bank | (14,859) | | | (14,859) |
| Change in Net Assets | 19,267 | 279,259 | 154,694 | 453,220 |

City of Homer
2019 Operating Budget

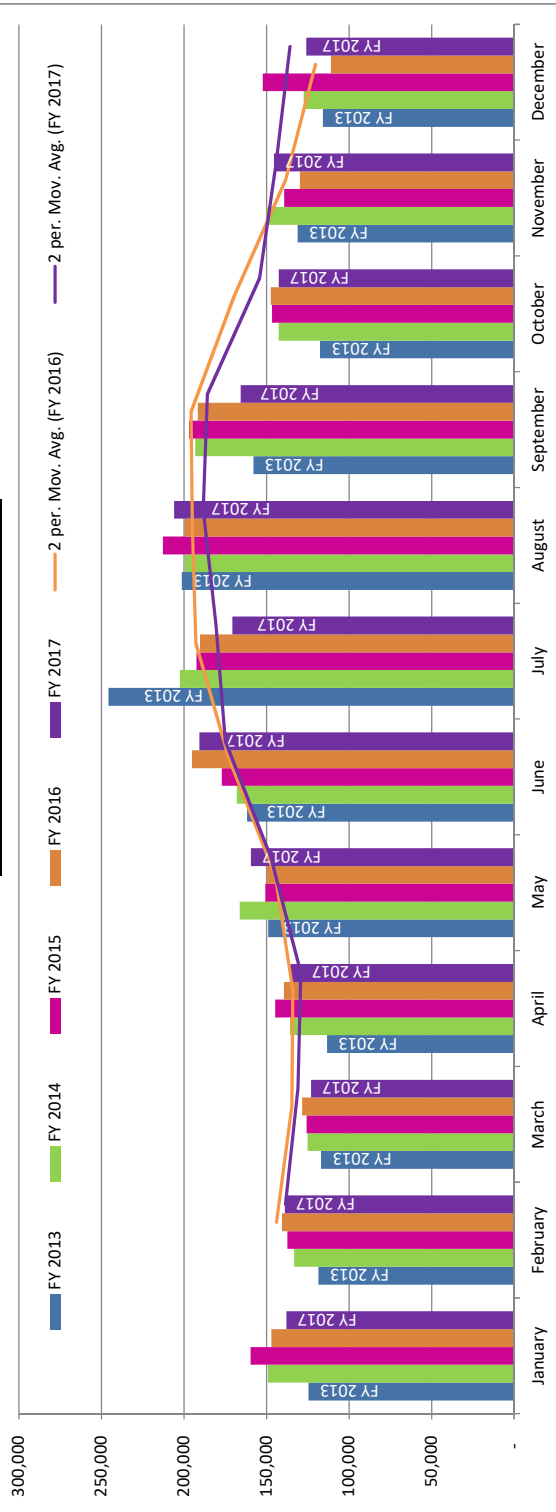
Utility Fund - WATER
Revenues & Expenses



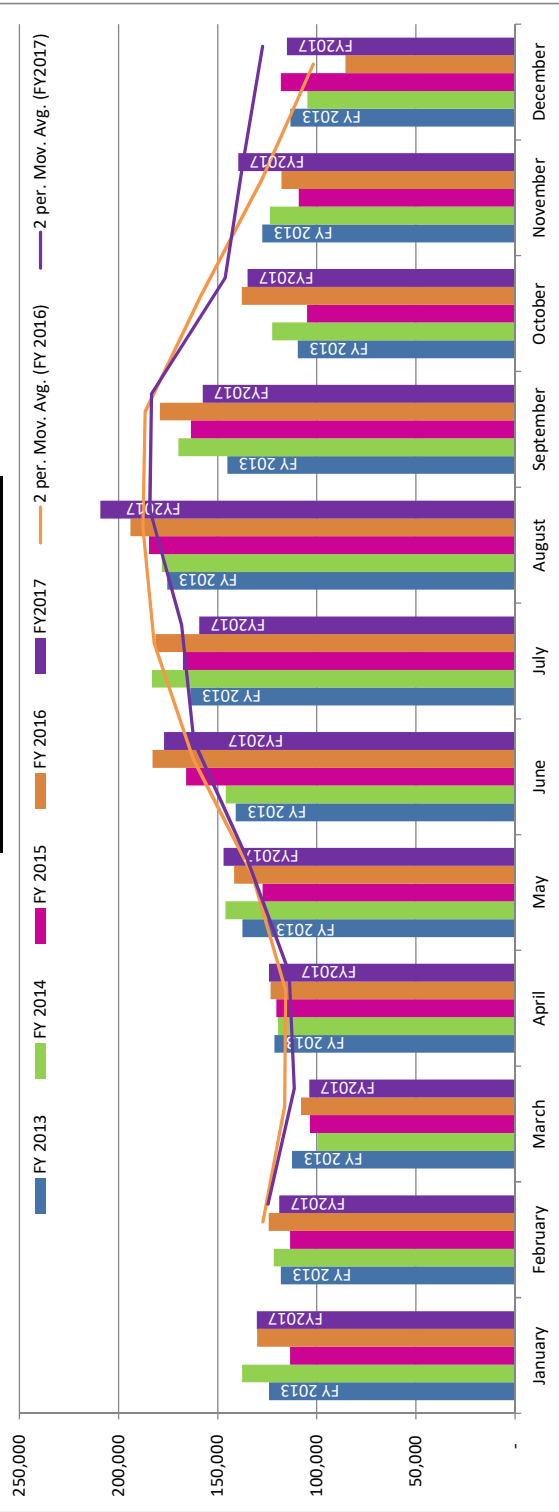
Utility Fund - SEWER
Revenues & Expenses



Metered Water Revenue: Monthly Billed Comparison



Metered Sewer Revenue: Monthly Billed Comparison



City of Homer
2019 Operating Budget

| Fund 200 | | | Adopted | Draft | Increase/Decrease | |
|--|------------------|------------------|------------------|------------------|-----------------------|----------------|
| Water & Sewer Fund Combined Statement | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/19 | From Prior Yr Amended | |
| | Actual | Actual | Budget | Budget | \$ | % |
| Revenues: | | | | | | |
| Water Revenue | 1,922,023 | 1,883,414 | 1,935,737 | 2,007,007 | 71,270 | 3.7% |
| Sewer Revenue | 1,719,555 | 1,753,457 | 1,797,681 | 1,722,014 | (75,667) | -4.2% |
| Total Operating Revenue: | 3,641,579 | 3,636,871 | 3,733,417 | 3,729,020 | (4,397) | -0.1% |
| Operating Expenses before Depreciation : | | | | | | |
| Personnel (W/O PERS Relief) | 1,572,562 | 1,627,951 | 1,626,701 | 1,680,230 | 53,529 | 3.3% |
| PERS Relief | 45,128 | 35,599 | - | - | | |
| Operations & Maintenance | 1,113,091 | 1,159,046 | 1,186,584 | 1,285,405 | 98,821 | 8.3% |
| Administrative Fees (to GF) | 497,945 | 465,674 | 484,120 | 516,248 | 32,128 | 6.6% |
| Others | 1,885 | 1,506 | 10,000 | 10,000 | 0 | 0.0% |
| Total Operating Expenses | 3,230,611 | 3,289,777 | 3,307,404 | 3,491,882 | 184,478 | 5.6% |
| Operating Income (Loss) before Depreciation: | 410,968 | 347,094 | 426,014 | 237,138 | (188,876) | -44.3% |
| <i>Depreciation Expense</i> | | | | | | |
| Income (Loss) From Operations | 410,968 | 347,094 | 426,014 | 237,138 | (188,876) | -44.3% |
| Total Non - Operating Revenue | 231,943 | 53,053 | 102,225 | 109,645 | 7,419 | 7.3% |
| Earnings before contributions & transfers | 642,911 | 400,147 | 528,239 | 346,783 | (181,456) | -34.4% |
| Capital Contributions (4999) | | | | | | |
| Reserves | 519,417 | 454,151 | 639,741 | 279,259 | (360,482) | -56.3% |
| Repayment of Energy Fund | 33,485 | 33,485 | 33,398 | 33,398 | 0 | 0.0% |
| Leave Cash Out Bank | 29,793 | 36,233 | 19,960 | 14,859 | (5,101) | -25.6% |
| Change in Net Assets | 60,216 | (123,723) | (164,859) | 19,267 | 184,127 | -111.7% |
| Beginning Net Assets | 3,227,097 | 3,287,313 | 3,163,590 | 2,998,731 | (164,859) | -5.2% |
| Fixed asset adj for contributed Assets | | | | | | |
| Adjust to Special Revenue Fund | | | | | | |
| Ending Net Assets | 3,287,313 | 3,163,590 | 2,998,731 | 3,017,998 | 19,267 | 0.6% |

City of Homer
2019 Operating Budget

| Fund 200 (Water & Sewer) Revenues | | | | Adopted | Draft | Δ % | |
|---|--|------------------|------------------|------------------|------------------|-----------------------------|--------------|
| A/C Num. | Revenue Categories & Descriptions | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| | | Actual | Actual | Budget | Budget | \$ | % |
| Water Revenue | | | | | | | |
| Operating Revenue: | | | | | | | |
| | Metered Sales | 1,881,339 | 1,848,131 | 1,900,570 | 1,959,352 | 58,782 | 3.1% |
| 4661 | Connection Fees | 15,900 | 15,450 | 16,875 | 17,775 | 900 | 5.3% |
| 4662 | Services & Meters | 24,785 | 19,833 | 18,291 | 29,880 | 11,588 | 63.4% |
| Total Operating Revenue | | 1,922,023 | 1,883,414 | 1,935,737 | 2,007,007 | 71,270 | 3.7% |
| Non- Operating Revenue | | | | | | | |
| 4801 | Interest on Investments | 8,369 | 11,833 | 1,003 | 1,003 | 0 | 0.0% |
| 4802 | Penalty & Interest (Utilities) | 8,197 | 5,620 | 9,000 | 8,291 | (709) | -7.9% |
| 4527 | PERS Revenue | 25,174 | 20,500 | - | - | 0 | 0.0% |
| 4902 | Other Revenue | - | - | - | - | 0 | 0.0% |
| 4992 | Transfer from GF | 170,246 | 180,956 | 92,222 | 100,350 | 8,128 | 8.8% |
| Total Non-Operating Revenue | | 211,986 | 37,953 | 102,225 | 109,645 | 7,419 | 7.3% |
| Total Water Revenue | | 2,134,009 | 1,921,367 | 2,037,962 | 2,116,651 | 78,689 | 3.9% |
| Total Water Revenues (W/O PERS Relief) | | 2,108,835 | 1,900,867 | 2,037,962 | 2,116,651 | 78,689 | 3.9% |
| Sewer Revenue | | | | | | | |
| Operating Revenue | | | | | | | |
| | Metered Sales | 1,706,296 | 1,716,643 | 1,754,415 | 1,681,475 | | |
| 4619 | Inspection Fees | - | - | - | - | 0 | 0.0% |
| 4662 | Services & Meters | 6,896 | 29,919 | 34,945 | 37,032 | 2,087 | 6.0% |
| 4701 | RV Dump Station | 6,363 | 6,895 | 8,321 | 3,507 | (4,814) | -57.9% |
| 4902 | Other | - | - | - | - | 0 | 0.0% |
| Total Operating Revenue | | 1,719,555 | 1,753,457 | 1,797,681 | 1,722,014 | (75,667) | -4.2% |
| Non- Operating Revenue | | | | | | | |
| 4527 | PERS Revenue | 19,957 | 15,100 | - | - | 0 | 0.0% |
| Total Non-Operating Revenue | | 19,957 | 15,100 | - | - | 0 | 0.0% |
| Total Sewer Revenue | | 1,739,512 | 1,768,557 | 1,797,681 | 1,722,014 | (75,667) | -4.2% |
| Total Sewer Revenues (W/O PERS Relief) | | 1,719,555 | 1,753,457 | 1,797,681 | 1,722,014 | (75,667) | -4.2% |
| Total Operating Revenue | | 3,641,579 | 3,636,871 | 3,733,417 | 3,729,020 | (4,397) | -0.1% |
| Total Non-Operating Revenue | | 231,943 | 53,053 | 102,225 | 109,645 | 7,419 | 7.3% |
| Total Water & Sewer Revenues | | 3,873,522 | 3,689,924 | 3,835,643 | 3,838,665 | 3,022 | 0.1% |
| Total Water & Sewer Revenues (W/O PERS Relief) | | 3,828,391 | 3,654,324 | 3,835,643 | 3,838,665 | 3,022 | 0.1% |

2019 Budget Notes:

Revenue is based 2017 usage and applying rates adopted in 2018. These rates were derived using the Water Sewer Rate Model.

City of Homer
2019 Operating Budget

| WATER - Combined Expenditure | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 519,170 | 520,505 | 537,718 | 537,718 | 549,614 | 11,897 | 2.2% |
| 5102 | Fringe Benefits | 312,933 | 337,464 | 322,761 | 322,761 | 340,513 | 17,752 | 5.5% |
| 5103 | Part-time Wages | 8,949 | 180 | - | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 2,172 | - | - | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 30,949 | 46,166 | 34,523 | 34,523 | 35,787 | 1,264 | 3.7% |
| 5107 | Part-time Overtime | - | - | - | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 591 | - | - | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 25,174 | 20,500 | - | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 899,938 | 924,815 | 895,002 | 895,002 | 925,915 | 30,913 | 3.5% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 1,108 | 1,281 | 1,750 | 1,750 | 1,750 | 0 | 0.0% |
| 5202 | Operating Supplies | 67,481 | 100,002 | 115,250 | 115,250 | 126,250 | 11,000 | 9.5% |
| 5203 | Fuel and Lube | 23,821 | 25,426 | 24,600 | 24,600 | 24,600 | 0 | 0.0% |
| 5204 | Chemicals | 113,681 | 150,688 | 130,000 | 130,000 | 160,000 | 30,000 | 23.1% |
| 5207 | Vehicle and Boat Maintenance | 803 | 324 | 500 | 500 | 500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 22,423 | 32,900 | 35,300 | 35,300 | 40,350 | 5,050 | 14.3% |
| 5209 | Building & Grounds Maintenance | 4,720 | 5,564 | 7,700 | 7,700 | 7,700 | 0 | 0.0% |
| 5210 | Professional Services | 36,068 | 46,891 | 50,500 | 50,500 | 61,000 | 10,500 | 20.8% |
| 5211 | Audit Services | 13,729 | 16,221 | 13,750 | 13,750 | 15,125 | 1,375 | 10.0% |
| 5213 | Survey and Appraisal | - | 950 | 1,000 | 1,000 | 2,500 | 1,500 | 150.0% |
| 5215 | Communications | 6,344 | 7,738 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 464 | 8 | 500 | 500 | 500 | 0 | 0.0% |
| 5217 | Electricity | 171,584 | 186,719 | 200,000 | 200,000 | 195,071 | (4,929) | -2.5% |
| 5221 | Property Insurance | 13,633 | 10,312 | 12,448 | 12,448 | 11,307 | (1,141) | -9.2% |
| 5222 | Auto Insurance | 6,232 | 4,114 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 7,444 | 4,146 | 5,149 | 5,149 | 3,415 | (1,734) | -33.7% |
| 5226 | Testing and Analysis | 16,363 | 17,283 | 17,000 | 17,000 | 17,000 | 0 | 0.0% |
| 5227 | Advertising | 108 | 737 | 500 | 500 | 750 | 250 | 50.0% |
| 5231 | Tools and Equipment | 3,703 | 8,853 | 8,400 | 8,400 | 8,400 | 0 | 0.0% |
| 5233 | Computer Related Items | 137 | - | 750 | 750 | 750 | 0 | 0.0% |
| 5234 | Record and Permits | 150 | 150 | 250 | 250 | 250 | 0 | 0.0% |
| 5235 | Membership Dues | 1,251 | 810 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5236 | Transportation | - | 1,390 | 800 | 800 | 800 | 0 | 0.0% |
| 5237 | Subsistence | - | 565 | 350 | 350 | 350 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 24,622 | 19,719 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5261 | Natural Gas Line Phase I | 0 | 161 | 0 | 0 | - | 0 | 0.0% |
| 5602 | Safety Equipment | 2,085 | 1,711 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| 5603 | Employee Training | 3,002 | 6,632 | 5,200 | 5,200 | 5,200 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | 16,397 | 6,360 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| | Total Maint. and Operations | 557,352 | 657,655 | 688,565 | 688,565 | 742,741 | 54,176 | 7.9% |
| <u>C/O and Transfers</u> | | | | | | | | |
| 5990 | Transfers To | 343,958 | 264,126 | 171,581 | 171,581 | 150,432 | (21,149) | -12.3% |
| 5607 | Debt Repayment - Principal | - | - | - | - | - | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | 1,885 | 1,506 | - | - | - | 0 | 0.0% |
| 5241 | GF Admin Fees | 270,328 | 263,035 | 273,039 | 273,039 | 290,474 | 17,435 | 6.4% |
| 5106 | Leave Cash Out | 6,058 | 12,361 | 9,774 | 9,774 | 7,089 | (2,685) | -27.5% |
| | Total C/O and Transfers | 622,229 | 541,028 | 454,395 | 454,395 | 447,996 | (6,399) | -1.4% |
| Total | | 2,079,519 | 2,123,498 | 2,037,962 | 2,037,962 | 2,116,651 | 78,689 | 3.9% |

City of Homer
2019 Operating Budget

| SEWER - Combined Expenditure | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 415,184 | 443,877 | 435,130 | 435,130 | 444,593 | 9,462 | 2.2% |
| 5102 | Fringe Benefits | 250,239 | 253,619 | 259,993 | 259,993 | 272,929 | 12,936 | 5.0% |
| 5103 | Part-time Wages | 8,949 | 1,943 | 12,283 | 12,283 | 12,283 | 0 | 0.0% |
| 5104 | Part-time Benefits | 872 | (715) | 1,584 | 1,584 | 1,666 | 82 | 5.2% |
| 5105 | Overtime | 21,962 | 24,913 | 22,708 | 22,708 | 22,844 | 136 | 0.6% |
| 5107 | Part-time Overtime | - | - | - | - | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 591 | - | - | - | - | 0 | 0.0% |
| 5112 | PERS Relief | 19,954 | 15,100 | - | - | - | 0 | 0.0% |
| | Total Salaries and Benefits | 717,752 | 738,735 | 731,699 | 731,699 | 754,315 | 22,616 | 3.1% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 910 | 863 | 1,100 | 1,100 | 1,100 | 0 | 0.0% |
| 5202 | Operating Supplies | 29,843 | 60,773 | 28,300 | 28,300 | 30,900 | 2,600 | 9.2% |
| 5203 | Fuel and Lube | 22,918 | 23,878 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5204 | Chemicals | 79,390 | 51,848 | 55,000 | 55,000 | 55,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 123 | 203 | 250 | 250 | 250 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 29,598 | 26,330 | 30,400 | 30,400 | 39,400 | 9,000 | 29.6% |
| 5209 | Building & Grounds Maintenance | 4,513 | 853 | 3,800 | 3,800 | 3,800 | 0 | 0.0% |
| 5210 | Professional Services | 44,690 | 31,404 | 39,500 | 39,500 | 43,300 | 3,800 | 9.6% |
| 5211 | Audit Services | 13,729 | 16,221 | 13,750 | 13,750 | 15,125 | 1,375 | 10.0% |
| 5215 | Communications | 6,652 | 5,251 | 4,000 | 4,000 | 5,500 | 1,500 | 37.5% |
| 5216 | Freight and Postage | 140 | - | 350 | 350 | 350 | 0 | 0.0% |
| 5217 | Electricity | 221,004 | 216,510 | 225,000 | 225,000 | 244,258 | 19,258 | 8.6% |
| 5218 | Water | 33,346 | 652 | - | - | 743 | 743 | 0.0% |
| 5219 | Sewer | 650 | 611 | - | - | 581 | 581 | 0.0% |
| 5221 | Property Insurance | 6,580 | 4,963 | 5,811 | 5,811 | 6,037 | 226 | 3.9% |
| 5222 | Auto Insurance | 6,232 | 4,114 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 6,274 | 3,688 | 4,639 | 4,639 | 3,022 | (1,617) | -34.9% |
| 5226 | Testing and Analysis | 5,229 | 6,560 | 5,200 | 5,200 | 6,500 | 1,300 | 25.0% |
| 5227 | Advertising | 109 | 1,238 | 250 | 250 | 1,250 | 1,000 | 400.0% |
| 5231 | Tools and Equipment | 3,188 | 4,810 | 5,800 | 5,800 | 4,800 | (1,000) | -17.2% |
| 5232 | Damages not covered by Insurance | 2,860 | - | - | - | - | 0 | 0.0% |
| 5234 | Record and Permits | 1,680 | 2,520 | 5,500 | 5,500 | 8,075 | 2,575 | 46.8% |
| 5235 | Membership Dues | 570 | 596 | 700 | 700 | 700 | 0 | 0.0% |
| 5236 | Transportation | 278 | 603 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5237 | Subsistence | - | 582 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 24,622 | 19,719 | 19,000 | 19,000 | 20,000 | 1,000 | 5.3% |
| 5601 | Uniform | 462 | 380 | 350 | 350 | 350 | 0 | 0.0% |
| 5602 | Safety Equipment | 2,445 | 2,866 | 2,650 | 2,650 | 2,650 | 0 | 0.0% |
| 5603 | Employee Training | 8,892 | 9,825 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | (1,187) | 3,532 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| | Total Maint. and Operations | 555,739 | 501,391 | 498,019 | 498,019 | 542,664 | 44,645 | 9.0% |
| <u>C/O and Transfers</u> | | | | | | | | |
| 5106 | Leave Cash Out | 23,735 | 23,872 | 10,186 | 10,186 | 7,769 | (2,416) | -23.7% |
| 5241 | GF Admin Fees | 227,617 | 202,639 | 211,080 | 211,080 | 225,774 | 14,694 | 7.0% |
| 5990 | Transfers To | 126,280 | 335,840 | 352,198 | 352,198 | 191,492 | (160,706) | -45.6% |
| | Total C/O and Transfers | 377,632 | 562,351 | 573,464 | 573,464 | 425,035 | (148,429) | -25.9% |
| Total | | 1,651,123 | 1,802,478 | 1,797,681 | 1,797,681 | 1,722,014 | (75,667) | -4.2% |

City of Homer
2019 Operating Budget

| 0400 WATER SYSTEMS ADMINISTRATION | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 47,121 | 17,853 | 51,161 | 51,161 | 53,173 | 2,012 | 3.9% |
| 5102 | Fringe Benefits | 26,111 | 28,285 | 29,400 | 29,400 | 31,401 | 2,001 | 6.8% |
| 5103 | Part-time Wages | 8,949 | 180 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 872 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 61 | 31 | 355 | 355 | 355 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 591 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 3,390 | 2,761 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 87,096 | 49,110 | 80,916 | 80,916 | 84,929 | 4,013 | 5.0% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 1,108 | 1,281 | 1,750 | 1,750 | 1,750 | 0 | 0.0% |
| 5202 | Operating Supplies | 60 | 16 | 750 | 750 | 750 | 0 | 0.0% |
| 5203 | Fuel and Lube | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 250 | 250 | 250 | 0 | 0.0% |
| 5210 | Professional Services | 12,026 | 20,367 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5211 | Audit Services | 13,729 | 16,221 | 13,750 | 13,750 | 15,125 | 1,375 | 10.0% |
| 5215 | Communications | 6,344 | 7,738 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 464 | 8 | 500 | 500 | 500 | 0 | 0.0% |
| 5221 | Property Insurance | 13,633 | 10,312 | 12,448 | 12,448 | 11,307 | (1,141) | -9.2% |
| 5222 | Auto Insurance | 6,232 | 4,114 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 7,444 | 4,146 | 5,149 | 5,149 | 3,415 | (1,734) | -33.7% |
| 5227 | Advertising | 108 | 737 | 500 | 500 | 750 | 250 | 50.0% |
| 5231 | Tools and Equipment | 374 | 450 | 900 | 900 | 900 | 0 | 0.0% |
| 5233 | Computer Related Items | 137 | 0 | 750 | 750 | 750 | 0 | 0.0% |
| 5234 | Record and Permits | 150 | 150 | 250 | 250 | 250 | 0 | 0.0% |
| 5235 | Membership Dues | 1,251 | 810 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5236 | Transportation | 0 | 1,390 | 800 | 800 | 800 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 565 | 350 | 350 | 350 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 24,622 | 19,719 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5261 | Natural Gas Line Phase I | 0 | 161 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 1,145 | 831 | 900 | 900 | 900 | 0 | 0.0% |
| 5603 | Employee Training | 714 | 2,477 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | 16,397 | 6,360 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| Total Maint. and Operations | | 105,938 | 97,853 | 100,215 | 100,215 | 101,270 | 1,055 | 1.1% |
| C/O and Transfers | | | | | | | | |
| | <i>Transfer to Reserves</i> | 329,335 | 221,463 | 242,138 | 242,138 | 121,874 | (120,263) | -49.7% |
| | <i>Transfer to Reserves for Energy Project Repay</i> | 12,398 | 12,398 | 12,398 | 12,398 | 12,398 | 0 | 0.0% |
| | <i>Transfer to Revolving Energy Fund</i> | 469 | 469 | 469 | 469 | 469 | 0 | 0.0% |
| | <i>Transfer to GF PW Maint. (Direct)</i> | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| | <i>Transfer to Health Insurance Fund</i> | 0 | 9,153 | 0 | 0 | 10,691 | 10,691 | 0.0% |
| 5990 | Transfers To | 343,958 | 264,126 | 171,581 | 171,581 | 150,432 | (21,149) | -12.3% |
| Others | | | | | | | | |
| 5607 | Debt Repayment - Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | 1,885 | 1,506 | 0 | 0 | 0 | 0 | 0.0% |
| 5106 | Leave Cash Out | 6,058 | 12,361 | 9,774 | 9,774 | 7,089 | (2,685) | -27.5% |
| 5241 | GF Admin Fees | 270,328 | 263,035 | 273,039 | 273,039 | 290,474 | 17,435 | 6.4% |
| Total | | 815,263 | 687,991 | 635,526 | 635,526 | 634,194 | (1,331) | -0.2% |

2018 Budget Notes:

5210 - Alaska Digline Inc, Locate services \$1550; Print Works- Fee for printing CCR-\$3000
5210 - Moved \$17,000 annual service and maintenance contract with GE Zenon for filters
5252 - Increase in fees due to customers primarily paying bills with credit cards

2019 Budget Notes:

5211 - Audit Fee will increase due to the continued complexity of audit.

**City of Homer
2019 Operating Budget**

| 0401 TREATMENT PLANT | | | | Adopted | Amended | Draft | Δ % | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 132,548 | 140,513 | 137,461 | 137,461 | 173,768 | 36,307 | 26.4% |
| 5102 | Fringe Benefits | 80,316 | 83,778 | 81,108 | 81,108 | 104,800 | 23,692 | 29.2% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 12,690 | 15,400 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,810 | 4,731 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>231,364</u> | <u>244,422</u> | <u>233,568</u> | <u>233,568</u> | <u>293,567</u> | <u>59,999</u> | <u>25.7%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 7,626 | 6,858 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 23,330 | 24,801 | 24,000 | 24,000 | 24,000 | 0 | 0.0% |
| 5204 | Chemicals | 113,681 | 150,688 | 130,000 | 130,000 | 160,000 | 30,000 | 23.1% |
| 5207 | Vehicle and Boat Maintenance | 803 | 324 | 500 | 500 | 500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 15,640 | 22,133 | 20,000 | 20,000 | 23,000 | 3,000 | 15.0% |
| 5209 | Building & Grounds Maintenance | 2,432 | 2,788 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5210 | Professional Services | 11,985 | 13,861 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 83,141 | 84,739 | 85,000 | 85,000 | 91,908 | 6,908 | 8.1% |
| 5602 | Safety Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 1,138 | 3,040 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>259,775</u> | <u>309,233</u> | <u>300,000</u> | <u>300,000</u> | <u>339,908</u> | <u>39,908</u> | <u>13.3%</u> |
| | <u>Total</u> | <u>491,139</u> | <u>553,655</u> | <u>533,568</u> | <u>533,568</u> | <u>633,475</u> | <u>99,907</u> | <u>18.7%</u> |

2018 Budget Notes:

5210 - \$17,000 annual service and maintenance contract with GE Zenon for filters; WIN-911 Software license fee \$500

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5204 - Chem cost increase about \$10,000/yr

5208 - WTP will be 10 years old. Equipment failures are occurring more often. The software of electronic componets, like meters, is out dated or the unit is no longer being manufactured requiring complete change out of the units. Also the increased cost of materials to manufacture componets is drastically increasing industry wide.

5210 - \$20,000 annual service and maintenance contract with GE Zenon for filters; WIN-911 Software license fee

City of Homer
2019 Operating Budget

| 0402 WATER SYSTEM TESTING | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 17,523 | 19,257 | 17,566 | 17,566 | - | (17,566) | -100.0% |
| 5102 | Fringe Benefits | 10,351 | 10,841 | 10,587 | 10,587 | - | (10,587) | -100.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 510 | 126 | 500 | 500 | - | (500) | -100.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 721 | 587 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>29,104</u> | <u>30,811</u> | <u>28,653</u> | <u>28,653</u> | <u>0</u> | <u>(28,653)</u> | <u>-100.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 5,013 | 2,637 | 5,900 | 5,900 | 5,900 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 3,876 | 4,225 | 3,750 | 3,750 | 4,000 | 250 | 6.7% |
| 5209 | Building & Grounds Maintenance | 0 | (152) | 0 | 0 | - | 0 | 0.0% |
| 5210 | Professional Services | 56 | 262 | 500 | 500 | 500 | 0 | 0.0% |
| 5220 | Refuse and Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5226 | Testing and Analysis | 16,363 | 17,283 | 17,000 | 17,000 | 17,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>25,307</u> | <u>24,256</u> | <u>27,150</u> | <u>27,150</u> | <u>27,400</u> | <u>250</u> | <u>0.9%</u> |
| | <u>Total</u> | <u>54,411</u> | <u>55,067</u> | <u>55,803</u> | <u>55,803</u> | <u>27,400</u> | <u>(28,403)</u> | <u>-50.9%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5208 - Based on previous year expenditures and the age of equipment and increased cost of parts

City of Homer
2019 Operating Budget

| 0403 PUMP STATIONS | | | | Adopted | Amended | Draft | Δ % | |
|---|---------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|----------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 32,610 | 32,460 | 29,746 | 29,746 | 14,832 | (14,913) | -50.1% |
| 5102 | Fringe Benefits | 19,815 | 18,418 | 17,884 | 17,884 | 9,291 | (8,592) | -48.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 470 | 453 | 600 | 600 | 600 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 1,488 | 1,212 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>54,383</u> | <u>52,543</u> | <u>48,229</u> | <u>48,229</u> | <u>24,724</u> | <u>(23,506)</u> | <u>-48.7%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 89 | 785 | 500 | 500 | 500 | 0 | 0.0% |
| 5203 | Fuel and Lube | 491 | 625 | 600 | 600 | 600 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 636 | 4,498 | 5,500 | 5,500 | 9,300 | 3,800 | 69.1% |
| 5209 | Building & Grounds Maintenance | 1,073 | 1,326 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5217 | Electricity | 21,208 | 53,522 | 55,000 | 55,000 | 59,296 | 4,296 | 7.8% |
| 5231 | Tools and Equipment | 465 | 522 | 500 | 500 | 500 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>23,962</u> | <u>61,277</u> | <u>64,100</u> | <u>64,100</u> | <u>72,196</u> | <u>8,096</u> | <u>12.6%</u> |
| <u>Total</u> | | <u>78,345</u> | <u>113,820</u> | <u>112,329</u> | <u>112,329</u> | <u>96,919</u> | <u>(15,410)</u> | <u>-13.7%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5208 - Increase of \$3800 for Load testing Raw Water Pump Station back-up generator and testing its fluids. The back-up generator is 43 years old. Routine maintenance is not able to fully load test the unit. A load tester is required to correctly load the generator to determine the condition of the back-up generator. All fluids will also be tested to determine condition of the unit. An outside contractor is require to perform this work.

City of Homer
2019 Operating Budget

| 0404 DISTRIBUTION SYSTEM | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 104,725 | 112,700 | 113,320 | 113,320 | 125,099 | 11,779 | 10.4% |
| 5102 | Fringe Benefits | 64,752 | 73,081 | 68,280 | 68,280 | 78,029 | 9,748 | 14.3% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 1,300 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 14,656 | 25,659 | 15,068 | 15,068 | 17,141 | 2,073 | 13.8% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,089 | 4,144 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>190,523</u> | <u>215,584</u> | <u>196,669</u> | <u>196,669</u> | <u>220,269</u> | <u>23,600</u> | <u>12.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | (3,110) | 24,206 | 11,500 | 11,500 | 22,500 | 11,000 | 95.7% |
| 5208 | Equipment Maintenance | 2,232 | 0 | 4,000 | 4,000 | 2,000 | (2,000) | -50.0% |
| 5209 | Building & Grounds Maintenance | 477 | 1,442 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5210 | Professional Services | 911 | 4,545 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 67,235 | 48,458 | 60,000 | 60,000 | 43,867 | (16,133) | -26.9% |
| 5231 | Tools and Equipment | 1,633 | 6,548 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5602 | Safety Equipment | 43 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>69,377</u> | <u>85,199</u> | <u>89,500</u> | <u>89,500</u> | <u>82,367</u> | <u>(7,133)</u> | <u>-8.0%</u> |
| | <u>Total</u> | <u>259,900</u> | <u>300,783</u> | <u>286,169</u> | <u>286,169</u> | <u>302,636</u> | <u>16,468</u> | <u>5.8%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5202 - Replacement parts for aging PRV and pump stations, based on last years increase; inventory adjustment

City of Homer
2019 Operating Budget

| 0405 WATER RESERVOIR | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 25,858 | 26,664 | 24,370 | 24,370 | 5,389 | (18,981) | -77.9% |
| 5102 | Fringe Benefits | 15,345 | 15,055 | 14,474 | 14,474 | 3,521 | (10,952) | -75.7% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 512 | 959 | 500 | 500 | - | (500) | -100.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 1,080 | 879 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 42,795 | 43,558 | 39,344 | 39,344 | 8,911 | (30,433) | -77.4% |
| Maintenance and Operations | | | | | | | | |
| 5202 | Operating Supplies | 155 | 72 | 600 | 600 | 600 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 39 | 2,043 | 1,800 | 1,800 | 1,800 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 739 | 161 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| 5210 | Professional Services | 6,132 | 6,503 | 2,000 | 2,000 | 14,000 | 12,000 | 600.0% |
| 5213 | Survey and Appraisal | 0 | 950 | 1,000 | 1,000 | 2,500 | 1,500 | 150.0% |
| Total Maint. and Operations | | 7,064 | 9,730 | 6,600 | 6,600 | 20,100 | 13,500 | 204.5% |
| Total | | 49,859 | 53,287 | 45,944 | 45,944 | 29,011 | (16,933) | -36.9% |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5210 - Dam safety inspection every 3 years. Previous inspection bill split between 2016/2017. 2016 was billed \$5182, 2017 was billed \$5176. 2019 Dam Safety Inspection could be \$12,000 or more. This is a Tri Annual expense. This line will be reduced in the 2020 budget.

5213 - Increase for cost of annual survey for 2019 due to an industry wide effort to manage collection and dissemination of data using State Plane coordinates (Lat/Longs) as a norm. Determination of actual elevation of each settlement monument will be based on static GPS ties to Tri Station HOMAIR, located at the Homer Airport. This is a

City of Homer
2019 Operating Budget

| 0406 WATER METERS | | | | Adopted | Amended | Draft | Δ % | |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 57,156 | 66,726 | 59,264 | 59,264 | 73,994 | 14,731 | 24.9% |
| 5102 | Fringe Benefits | 33,717 | 47,812 | 35,569 | 35,569 | 45,984 | 10,415 | 29.3% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 596 | 1,252 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 3,154 | 2,569 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>94,623</u> | <u>118,358</u> | <u>95,833</u> | <u>95,833</u> | <u>120,979</u> | <u>25,146</u> | <u>26.2%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 56,527 | 38,066 | 75,000 | 75,000 | 75,000 | 0 | 0.0% |
| 5210 | Professional Services | 4,958 | 1,352 | 10,000 | 10,000 | 5,000 | (5,000) | -50.0% |
| 5231 | Tools and Equipment | 1,231 | 1,333 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5602 | Safety Equipment | 940 | 880 | 800 | 800 | 800 | 0 | 0.0% |
| 5603 | Employee Training | 1,150 | 1,115 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>64,806</u> | <u>42,746</u> | <u>88,500</u> | <u>88,500</u> | <u>83,500</u> | <u>(5,000)</u> | <u>-5.6%</u> |
| <u>Total</u> | | <u>159,429</u> | <u>161,104</u> | <u>184,333</u> | <u>184,333</u> | <u>204,479</u> | <u>20,146</u> | <u>10.9%</u> |

2018 Budget Notes:

5210 - \$10,000 for Badger Meter service contract and new meter software install and training on new software.

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

City of Homer
2019 Operating Budget

| 0407 WATER HYDRANTS | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 101,628 | 104,332 | 104,831 | 104,831 | 103,359 | (1,472) | -1.4% |
| 5102 | Fringe Benefits | 62,527 | 60,196 | 65,459 | 65,459 | 67,487 | 2,028 | 3.1% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 1,454 | 2,285 | 1,500 | 1,500 | 1,691 | 191 | 12.7% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 4,441 | 3,616 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>170,050</u> | <u>170,430</u> | <u>171,790</u> | <u>171,790</u> | <u>172,537</u> | <u>747</u> | <u>0.4%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 1,123 | 27,361 | 11,000 | 11,000 | 11,000 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 0 | 1,500 | 1,500 | 5,000 | 3,500 | 233.3% |
| <u>Total Maint. and Operations</u> | | <u>1,123</u> | <u>27,361</u> | <u>12,500</u> | <u>12,500</u> | <u>16,000</u> | <u>3,500</u> | <u>28.0%</u> |
| <u>Total</u> | | <u>171,173</u> | <u>197,791</u> | <u>184,290</u> | <u>184,290</u> | <u>188,537</u> | <u>4,247</u> | <u>2.3%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.
5210 - Dustless Blasting to prep hydrants for painting.

City of Homer
2019 Operating Budget

| 0500 SEWER SYSTEMS ADMINISTRATION | | | | Adopted | Amended | Draft | Δ % | |
|------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 37,268 | 49,744 | 51,161 | 51,161 | 53,173 | 2,012 | 3.9% |
| 5102 | Fringe Benefits | 26,110 | 28,293 | 29,400 | 29,400 | 31,401 | 2,001 | 6.8% |
| 5103 | Part-time Wages | 8,949 | 180 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 872 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 61 | 64 | 200 | 200 | 200 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 591 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 2,086 | 1,578 | 0 | 0 | - | 0 | 0.0% |
| Total Salaries and Benefits | | 75,937 | 79,858 | 80,761 | 80,761 | 84,774 | 4,013 | 5.0% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 910 | 863 | 1,100 | 1,100 | 1,100 | 0 | 0.0% |
| 5202 | Operating Supplies | 3,579 | 282 | 800 | 800 | 800 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 3,245 | 5,919 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5211 | Audit Services | 13,729 | 16,221 | 13,750 | 13,750 | 15,125 | 1,375 | 10.0% |
| 5215 | Communications | 6,652 | 5,251 | 4,000 | 4,000 | 5,500 | 1,500 | 37.5% |
| 5216 | Freight and Postage | 140 | 0 | 350 | 350 | 350 | 0 | 0.0% |
| 5221 | Property Insurance | 6,580 | 4,963 | 5,811 | 5,811 | 6,037 | 226 | 3.9% |
| 5222 | Auto Insurance | 6,232 | 4,114 | 9,169 | 9,169 | 11,473 | 2,305 | 25.1% |
| 5223 | Liability Insurance | 6,274 | 3,688 | 4,639 | 4,639 | 3,022 | (1,617) | -34.9% |
| 5227 | Advertising | 109 | 1,238 | 250 | 250 | 1,250 | 1,000 | 400.0% |
| 5231 | Tools and Equipment | 0 | 0 | 1,700 | 1,700 | 700 | (1,000) | -58.8% |
| 5232 | Damages not covered by Insurance | 2,860 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5234 | Record and Permits | 1,680 | 2,520 | 0 | 0 | 0 | 0 | 0.0% |
| 5235 | Membership Dues | 570 | 596 | 700 | 700 | 700 | 0 | 0.0% |
| 5236 | Transportation | 278 | 603 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5237 | Subsistence | 0 | 582 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 24,622 | 19,719 | 19,000 | 19,000 | 20,000 | 1,000 | 5.3% |
| 5259 | To Be Reimbursed | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5261 | Natural Gas Line Phase I | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 462 | 380 | 350 | 350 | 350 | 0 | 0.0% |
| 5602 | Safety Equipment | 2,090 | 2,564 | 2,300 | 2,300 | 2,300 | 0 | 0.0% |
| 5603 | Employee Training | 8,425 | 9,825 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | (1,187) | 3,532 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5607 | Debt Repayment - Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5622 | Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Maint. and Operations | | 87,250 | 82,858 | 80,919 | 80,919 | 85,707 | 4,789 | 5.9% |
| C/O and Transfers | | | | | | | | |
| | <i>Transfer to Reserves</i> | 190,081 | 232,688 | 397,603 | 397,603 | 157,384 | (240,219) | -60.4% |
| | <i>Transfer to Reserves for Energy Project Repay</i> | 787 | 787 | 787 | 787 | 787 | 0 | 0.0% |
| | <i>Transfer to Revolving Energy Fund</i> | 19,831 | 19,831 | 19,744 | 19,744 | 19,744 | 0 | 0.0% |
| | <i>Transfer to GF PW Maint. (Direct)</i> | 0 | 0 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| | <i>Transfer to Health Insurance Fund</i> | 0 | 6,942 | 0 | 0 | 8,577 | 8,577 | 0.0% |
| 5990 | Transfers To | 126,280 | 335,840 | 352,198 | 352,198 | 191,492 | (160,706) | -45.6% |
| 5106 | Leave Cash Out | 23,735 | 23,872 | 10,186 | 10,186 | 7,769 | (2,416) | -23.7% |
| 5241 | GF Admin Fees | 227,617 | 202,639 | 211,080 | 211,080 | 225,774 | 14,694 | 7.0% |
| Total | | 540,819 | 725,067 | 735,143 | 735,143 | 595,516 | (139,627) | -19.0% |

2018 Budget Notes:

5234 - Reduced- Operating permit fee to be charged to 0501-5234

2019 Budget Notes:

5211 - Audit Fee will Increase due to the continued complexity of audit.

5252 - Based on previous years expenditures

**City of Homer
2019 Operating Budget**

| 0501 SEWER PLANT OPERATIONS | | | | Adopted | Amended | Draft | Δ % | |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|---------------------|
| A/C | Expenditure Categories & Descriptions | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 145,881 | 153,985 | 142,353 | 142,353 | 184,733 | 42,380 | 29.8% |
| 5102 | Fringe Benefits | 85,444 | 89,274 | 85,820 | 85,820 | 112,681 | 26,862 | 31.3% |
| 5103 | Part-time Wages | 0 | 1,763 | 12,283 | 12,283 | 12,283 | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 196 | 1,584 | 1,584 | 1,666 | 82 | 5.2% |
| 5105 | Overtime | 12,358 | 16,154 | 14,000 | 14,000 | 14,000 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 6,642 | 5,026 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>250,326</u> | <u>266,397</u> | <u>256,039</u> | <u>256,039</u> | <u>325,363</u> | <u>69,324</u> | <u>27.1%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 8,242 | 6,831 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 22,918 | 23,878 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 5204 | Chemicals | 79,390 | 51,848 | 55,000 | 55,000 | 55,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 123 | 203 | 250 | 250 | 250 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 20,703 | 19,951 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 1,853 | 853 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5210 | Professional Services | 3,403 | 15,875 | 2,500 | 2,500 | 6,300 | 3,800 | 152.0% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5215 | Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5216 | Freight and Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 195,656 | 196,019 | 200,000 | 200,000 | 217,163 | 17,163 | 8.6% |
| 5218 | Water | 33,346 | 652 | 0 | 0 | 743 | 743 | 0.0% |
| 5219 | Sewer | 650 | 611 | 0 | 0 | 581 | 581 | 0.0% |
| 5226 | Testing and Analysis | 99 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,688 | 835 | 900 | 900 | 900 | 0 | 0.0% |
| 5234 | Record and Permits | 0 | 0 | 5,500 | 5,500 | 8,075 | 2,575 | 46.8% |
| 5602 | Safety Equipment | 354 | 302 | 350 | 350 | 350 | 0 | 0.0% |
| 5603 | Employee Training | 467 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>368,893</u> | <u>317,858</u> | <u>321,500</u> | <u>321,500</u> | <u>346,362</u> | <u>24,862</u> | <u>7.7%</u> |
| | <u>Total</u> | <u>619,219</u> | <u>584,255</u> | <u>577,539</u> | <u>577,539</u> | <u>671,725</u> | <u>94,186</u> | <u>16.3%</u> |

2018 Budget Notes:

5234 - Operating permit fee moved from 0500-5234

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5210 - Increase of \$3,800 for Load testing STP back-up generator and testing its fluids. The back-up generator is 43 years old. Routine maintenance is not able to fully load test the unit. A load tester is required to correctly load the generator to determine the condition of the back-up generator. All fluids will also be tested to determine condition of the unit. An outside contractor is require to perform this work.

5234 - \$8,075- operating permit for Waste Water Facility. Cost of the permit determined by ADEC

City of Homer
2019 Operating Budget

| 0502 SEWER SYSTEM TESTING | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 32,679 | 34,792 | 32,760 | 32,760 | - | (32,760) | -100.0% |
| 5102 | Fringe Benefits | 19,063 | 19,689 | 19,596 | 19,596 | - | (19,596) | -100.0% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 603 | 198 | 451 | 451 | - | (451) | -100.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 1,324 | 1,002 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>53,669</u> | <u>55,681</u> | <u>52,806</u> | <u>52,806</u> | <u>0</u> | <u>(52,806)</u> | <u>-100.0%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 5,603 | 5,338 | 5,500 | 5,500 | 5,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 554 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 2,400 | 1,978 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5226 | Testing and Analysis | 5,130 | 6,560 | 5,200 | 5,200 | 6,500 | 1,300 | 25.0% |
| | <u>Total Maint. and Operations</u> | <u>13,132</u> | <u>14,431</u> | <u>13,200</u> | <u>13,200</u> | <u>14,500</u> | <u>1,300</u> | <u>9.8%</u> |
| | <u>Total</u> | <u>66,802</u> | <u>70,111</u> | <u>66,006</u> | <u>66,006</u> | <u>14,500</u> | <u>(51,506)</u> | <u>-78.0%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5226 - \$6500- increase cost for compliance sampling required by EPA

City of Homer
2019 Operating Budget

| 0503 SEWER LIFT STATIONS | | | | Adopted | Amended | Draft | Δ % | | |
|------------------------------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|--------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| Salaries and Benefits | | | | | | | | | |
| 5101 | Salary and Wages | 82,924 | 84,713 | 86,133 | 86,133 | 84,347 | (1,786) | -2.1% | |
| 5102 | Fringe Benefits | 49,421 | 47,110 | 50,487 | 50,487 | 51,776 | 1,289 | 2.6% | |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 5,276 | 4,808 | 5,000 | 5,000 | 5,000 | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 4,101 | 3,105 | 0 | 0 | - | 0 | 0.0% | |
| Total Salaries and Benefits | | 141,723 | 139,737 | 141,621 | 141,621 | 141,123 | (497) | -0.4% | |
| Maintenance and Operations | | | | | | | | | |
| 5202 | Operating Supplies | 8,257 | 24,735 | 9,000 | 9,000 | 11,600 | 2,600 | 28.9% | |
| 5208 | Equipment Maintenance | 7,375 | 5,824 | 7,000 | 7,000 | 16,000 | 9,000 | 128.6% | |
| 5209 | Building & Grounds Maintenance | 2,660 | 0 | 1,800 | 1,800 | 1,800 | 0 | 0.0% | |
| 5217 | Electricity | 25,154 | 19,970 | 25,000 | 25,000 | 26,523 | 1,523 | 6.1% | |
| 5231 | Tools and Equipment | 356 | 1,925 | 1,600 | 1,600 | 1,600 | 0 | 0.0% | |
| Total Maint. and Operations | | 43,803 | 52,454 | 44,400 | 44,400 | 57,523 | 13,123 | 29.6% | |
| Total | | 185,525 | 192,190 | 186,021 | 186,021 | 198,646 | 12,625 | 6.8% | |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5202- Increase cost of parts for pumps and electronic equipment

5208- Increase cost to cover proactive replacement of aging pump parts to increase efficiency and reduce down time of equipment which could cause flooding. Impeller , wear ring = \$4,400 and seal replacement = \$2,600. We currently have one seal a year fail and most of the impellers are at years 10 years of a 5 to 7 year life span. All of the check valves in the system are so old repair parts are no longer available. We don't have any repair parts in inventory, complete check valves need to be replaced. Cost range from \$1,500 to \$2,800 depending on size.

City of Homer
2019 Operating Budget

| 0504 COLLECTION SYSTEM | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 116,432 | 120,644 | 122,724 | 122,724 | 122,340 | (384) | -0.3% |
| 5102 | Fringe Benefits | 70,200 | 69,254 | 74,690 | 74,690 | 77,071 | 2,380 | 3.2% |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | (911) | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 3,664 | 3,689 | 3,057 | 3,057 | 3,644 | 587 | 19.2% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 5,800 | 4,389 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>196,096</u> | <u>197,063</u> | <u>200,471</u> | <u>200,471</u> | <u>203,055</u> | <u>2,583</u> | <u>1.3%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 4,163 | 23,586 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 1,519 | 0 | 1,400 | 1,400 | 1,400 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5210 | Professional Services | 35,641 | 7,632 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5214 | Rents & Leases | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 194 | 521 | 0 | 0 | 572 | 572 | 0.0% |
| 5227 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 1,144 | 2,051 | 1,600 | 1,600 | 1,600 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>42,662</u> | <u>33,790</u> | <u>38,000</u> | <u>38,000</u> | <u>38,572</u> | <u>572</u> | <u>1.5%</u> |
| | <u>Total</u> | <u>238,758</u> | <u>230,854</u> | <u>238,471</u> | <u>238,471</u> | <u>241,627</u> | <u>3,155</u> | <u>1.3%</u> |

2019 Budget Notes:

5101,5102 - Labor distribution allocation has been modified for Water and Sewer funds to more accurately reflect where staff hours are actually being worked.

5210 - Expense varies from year to year depending on system failures.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

Enterprise Fund Port & Harbor Fund

Mission: Provide safe port and harbor facilities for our commercial and recreational users, to manage and maintain these facilities cost effectively, and to administer tariffs and procedures fairly and equitably for all.

Functions and Responsibilities: Operate and manage the port and harbor facilities, including docks, the small boat harbor, spit land, warehouse(s), port terminal, vessel grids, ice plant and fuel facilities. There are numerous funding components for the Port & Harbor Enterprise Fund.

- Port & Harbor Fund: Funds the operations of the port.
 - Administration (0600)
 - Manages, maintains and operates the port.
 - The Harbor (0601)
 - Harbor officers provide security, tow, first responders to fire, medical and other emergencies 24/7/365 Harbor Officers monitor arrivals and departures, moorages, and the repair grids.
 - Pioneer Dock (0602)
 - The Pioneer Dock berths the Coast Guard Tenders, the Alaska Marine Highway Ferries, fuel barges, and cruise ships.
 - Fish Dock (0603)
 - Costs associated with the Fish Dock are cranes, ice and cold storage. Revenues are derived from wharfage charges, crane rental, ice sales and cold storage rental.
 - Deep Water Dock (0604)
 - Provides 345 feet of dock face for moorings vessels on three sides. The “inside berth” provides 210 feet of additional moorage space.
 - Outfall Line (0605)
 - Tracks expenses associated with the outfall line and the lift/pump station, plus preventive maintenance and utilities.
 - Fish Grinder (0606)
 - Track expenses associated with the fish grinder operation per ADFG grant requirements.
 - Harbor Maintenance (0611)
 - Provides the labor and operation expenses associated with maintenance of the harbor facilities, including all floats, ramps, transient moorages, and grids. This includes operating expenses such as fuel, utilities, boat, building and grounds maintenance, and used oil disposal/collections.
 - Pioneer Dock Maintenance (0612)
 - Tracks the maintenance costs of the Pioneer Dock.
 - Deep Water Dock Maintenance (0614)
 - Tracks the maintenance costs of the Deep Water Dock.
 - Load and Launch Ramp (0615)
 - Tracks the revenues and expenses of Load and Launch activities
- Port & Harbor Depreciation Reserves: Funds future replacements and repairs of fixed assets.
- Port & Harbor Projects: This pass-through fund allows for the segregation of projects for reporting purposes.
- Port & Harbor Cruise Ship Tax: This tax is collected by the KPB and must be used for cruise ship related expenses.

Future Considerations:

1. Lack of moorage space for large vessels.
2. Lack of adequate vehicle parking in the vicinity of ramps 1,2, and 3.

2016-2018 Accomplishments

- ✓ Converted the high mast lights to efficient LED's
- ✓ Cargo storage area with paved road.
- ✓ Creation of Large Vessel Haul Out Facility
- ✓ 2018 implemented new billing software
- ✓ Ramp 2 restroom funding and design

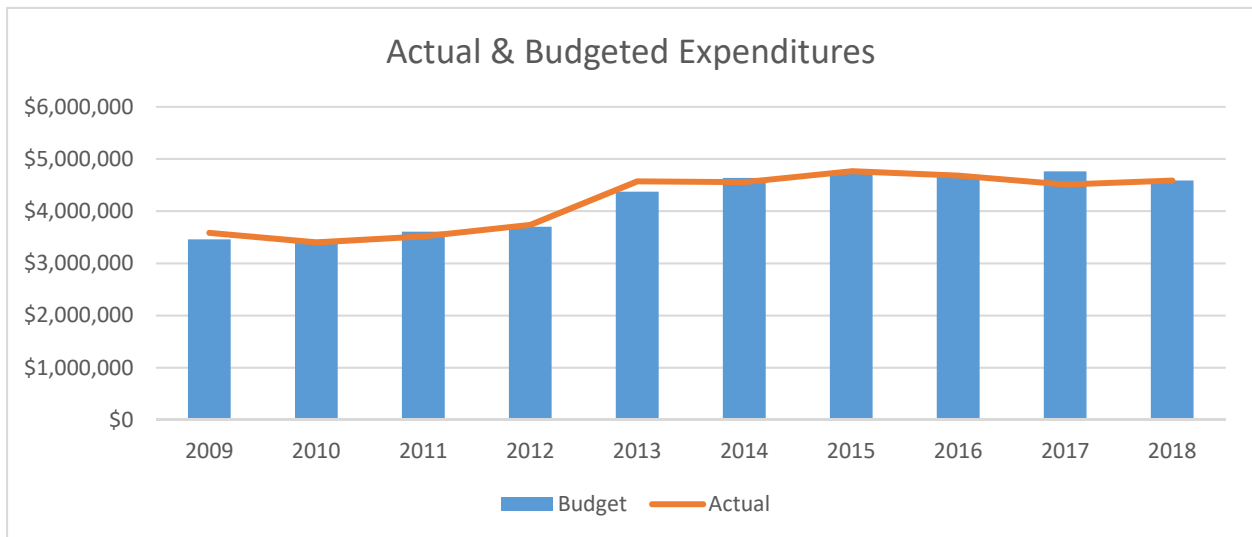
2019 Goals and Objectives

- Partner with ACOE- large vessel port expansion
- Complete Barge Mooring design and engineering
- Upgrade the Pioneer dock lighting to LED
- Complete fish dock waterline replacement
- Complete Ramp Two Restroom Replacement

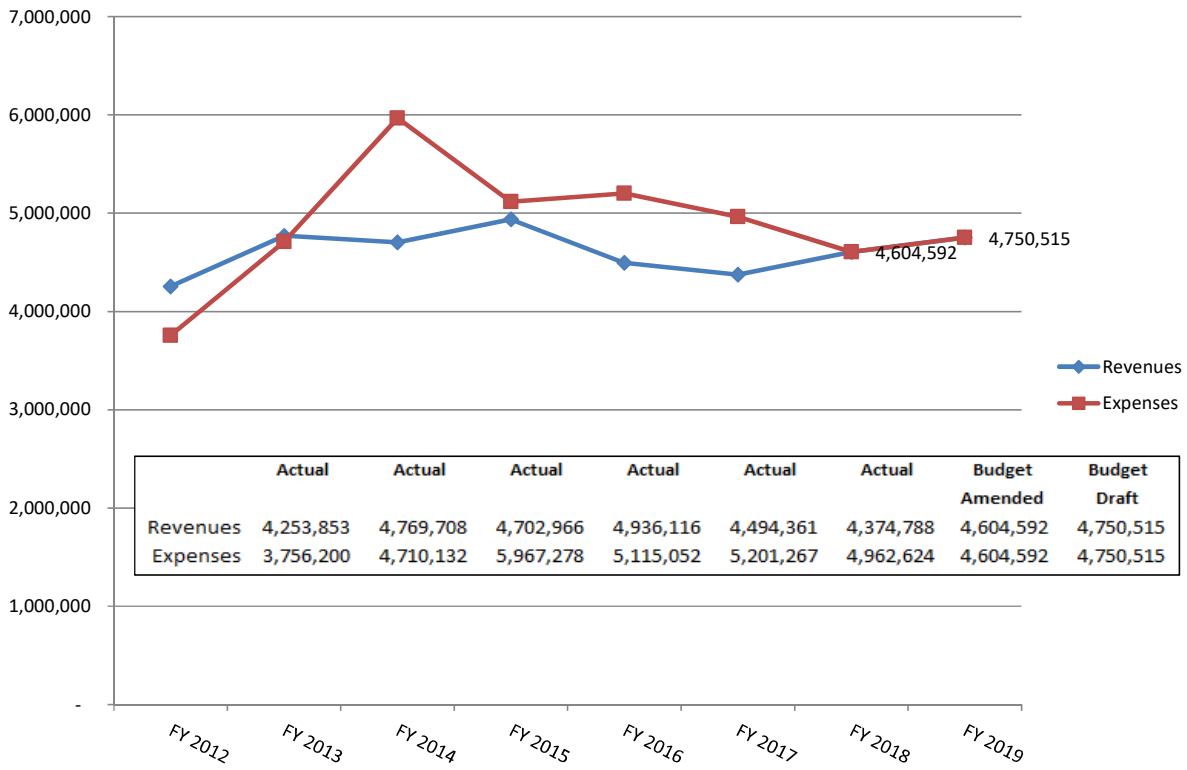
**Enterprise Fund
Port & Harbor Fund**

| Performance measures | 2016 | 2017 |
|--------------------------------|-------------|-------------|
| Seasonal Parking Pass Revenues | \$18,968 | \$23,019 |
| Crane hours | 2,143 | 1,848 |
| Stall wait list | 178 | 187 |
| Load and Launch revenues | \$ 130,046 | \$128,107 |

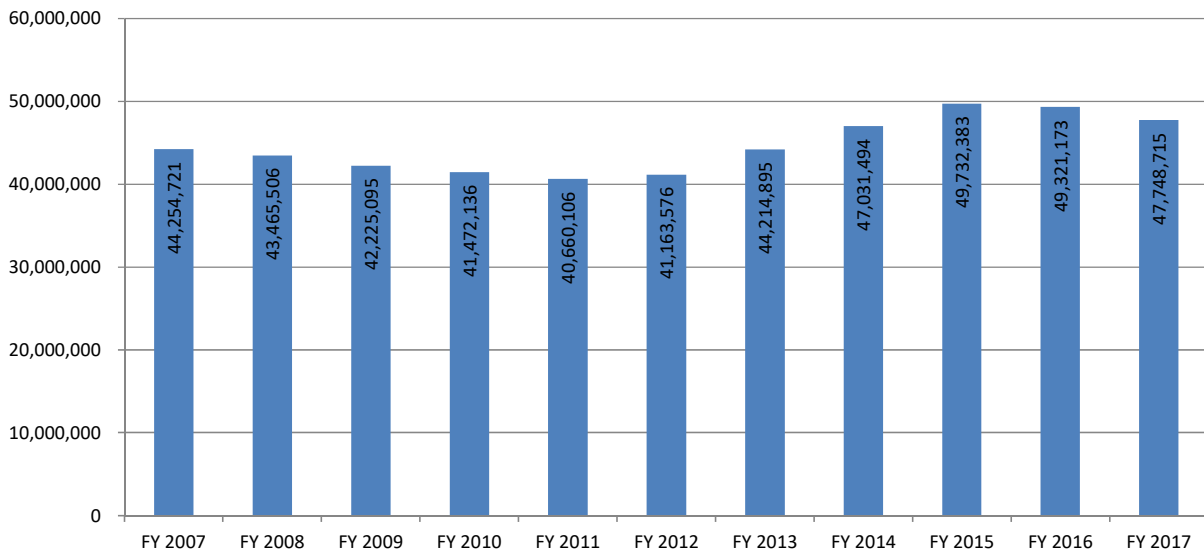
| Staffing – FTE Full-time Equivalent | 2016 | 2017 | 2018 | 2019 |
|--|-------------|-------------|-------------|-------------|
| Port and Harbor Administration | 5 | 5 | 5 | 5 |
| Harbor Officers | 6 | 6 | 6 | 6 |
| Port Maintenance | 3 | 3 | 3 | 3 |
| Fish Dock | 3 | 3 | 3 | 3 |



Port & Harbor Fund Revenues vs. Expenses

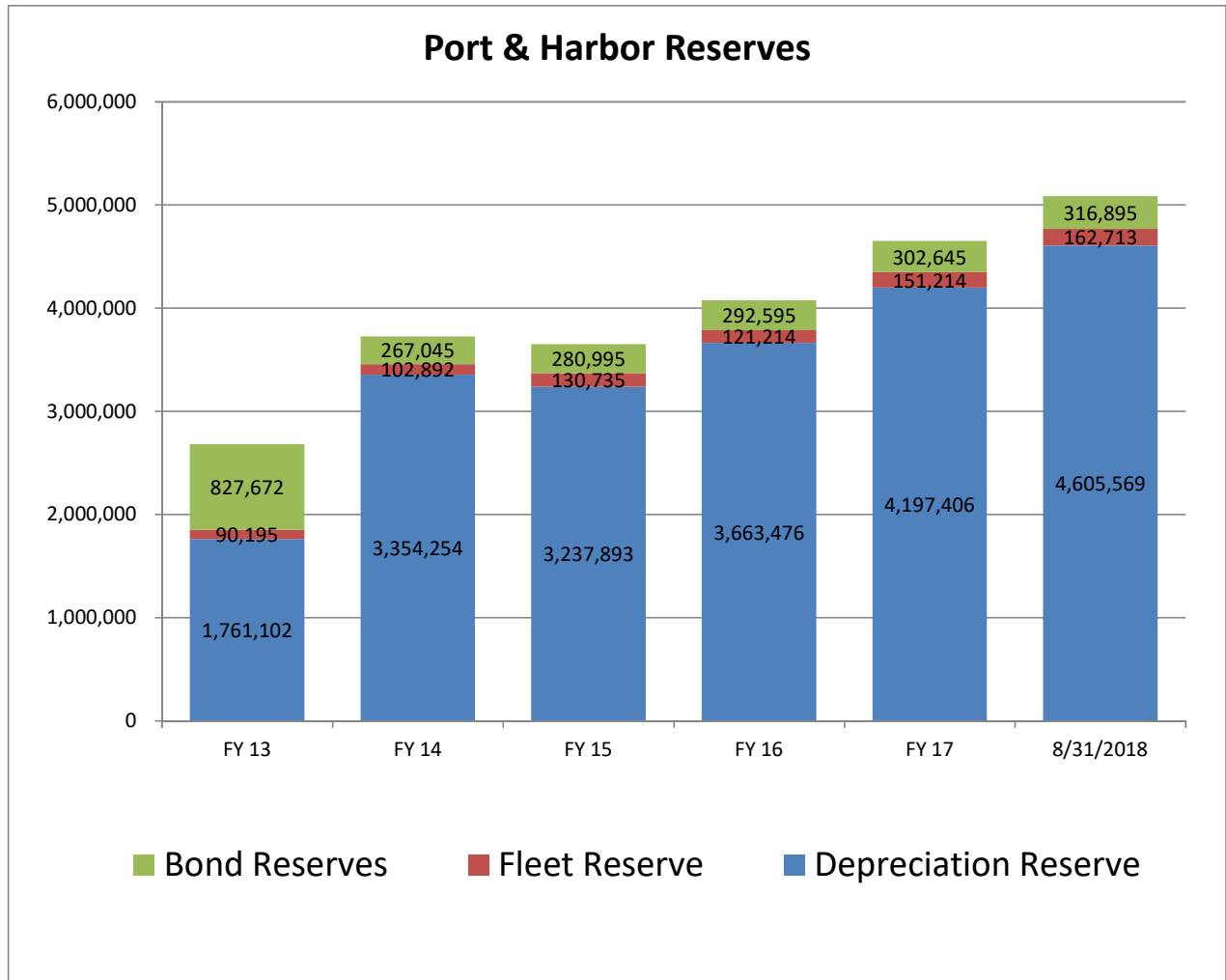


Port & Harbor Fund - Net Position



**City of Homer
2019 Operating Budget**

| Fiscal Year | Depreciation Reserve | Fleet Reserve | Bond Reserves | Total |
|--------------------|-----------------------------|----------------------|----------------------|--------------|
| FY 11 | 1,792,059 | 68,634 | 0 | 1,860,693 |
| FY 12 | 1,583,525 | 87,194 | 500,000 | 2,170,718 |
| FY 13 | 1,761,102 | 90,195 | 827,672 | 2,678,969 |
| FY 14 | 3,354,254 | 102,892 | 267,045 | 3,724,191 |
| FY 15 | 3,237,893 | 130,735 | 280,995 | 3,649,623 |
| FY 16 | 3,663,476 | 121,214 | 292,595 | 4,077,285 |
| FY 17 | 4,197,406 | 151,214 | 302,645 | 4,651,265 |
| 8/31/2018 | 4,605,569 | 162,713 | 316,895 | 5,085,177 |



City of Homer
2019 Operating Budget

| Port & Harbor All Funds Combined (400, 456, 460) | | | | | |
|--|-------------------------------------|--|----------------------------------|--|---------------------------------|
| | FY 2019 | | | | |
| | Port & Harbor Enterprise Fund | Port & Harbor Depreciation Reserve | Port & Harbor Bond Reserve | Port & Harbor Fleet Depreciation | Total Port & Harbor Funds |
| | 400 | 456-0380 | 456-0382 | 452-0374 | |
| Revenue | | | | | |
| <u>Total Operating Revenue</u> | <u>4,540,475</u> | | | | <u>4,540,475</u> |
| Operating Expenses before Depreciation: | | | | | |
| Personnel | 1,933,417 | | | | 1,933,417 |
| Operations & Maintenance | 1,456,536 | - | | - | 1,456,536 |
| Debt Service | | | 286,475 | | 286,475 |
| Other Charges | 591,612 | | | | 591,612 |
| <u>Total Operating Expenses</u> | <u>3,981,565</u> | <u>0</u> | <u>286,475</u> | <u>0</u> | <u>4,268,040</u> |
| Operating Income before Depreciation: | <u>558,910</u> | <u>0</u> | <u>(286,475)</u> | <u>0</u> | <u>272,435</u> |
| Depreciation Expense | 2,482,279 | | | | 2,482,279 |
| Earnings from Operations | <u>(1,923,369)</u> | <u>0</u> | <u>(286,475)</u> | <u>0</u> | <u>(2,209,844)</u> |
| Total Non - Operating Revenue | 198,040 | | | | 198,040 |
| Earnings before transfers | <u>(1,725,329)</u> | <u>0</u> | <u>(286,475)</u> | <u>0</u> | <u>(2,011,804)</u> |
| Depreciation Reserves | (316,355) | 286,355 | | 30,000 | 0 |
| Repayment of Energy Funds | (3,811) | | | | (3,811) |
| Bond Reserves | (300,000) | | 300,000 | | 0 |
| Loan Payment to General Fund | (98,817) | | | | (98,817) |
| Leave Cash Out Bank | (29,241) | | | | (29,241) |
| Change in Net Assets | <u>(2,473,552)</u> | <u>286,355</u> | <u>13,525</u> | <u>30,000</u> | <u>(2,143,672)</u> |

City of Homer
2019 Operating Budget

| FUND 400 | | | Adopted | Amended | Draft |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| PORT & HARBOR FUND COMBINED STATEMENT | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 |
| | Actual | Actual | Budget | Budget | Budget |
| Port & Harbor Revenue | | | | | |
| <u>Total Operating Revenue</u> | <u>4,165,444</u> | <u>4,075,179</u> | <u>4,338,352</u> | <u>4,338,352</u> | <u>4,540,475</u> |
| Operating Expenses | | | | | |
| Personnel | 2,335,674 | 1,904,145 | 1,869,943 | 1,869,943 | 1,933,417 |
| Operations & Maintenance | 1,344,686 | 1,374,281 | 1,363,828 | 1,363,828 | 1,456,536 |
| Debt Service | | | | | |
| Other Charges (Administrative Fees) | 573,691 | 553,422 | 558,336 | 558,336 | 591,612 |
| <u>Total Operating Expenses</u> | <u>4,254,051</u> | <u>3,831,848</u> | <u>3,792,107</u> | <u>3,792,107</u> | <u>3,981,565</u> |
| Operating Income (Loss) before Depreciation: | (88,607) | 243,331 | 546,245 | 546,245 | 558,910 |
| Depreciation Expense | 2,318,895 | 2,364,813 | 2,364,075 | 2,364,075 | 2,482,279 |
| Profit (Loss) from Operations: | (2,407,502) | (2,121,482) | (1,817,830) | (1,817,830) | (1,923,369) |
| Total Non-Operating Revenue | 320,123 | 292,915 | 254,240 | 254,240 | 198,040 |
| Profit (Loss) from Operations Before Transfers: | (2,087,379) | (1,828,567) | (1,563,590) | (1,563,590) | (1,725,329) |
| Transfers to... | | | | | |
| Capital Contributions | 2,372,711 | 251,835 | 0 | 0 | 0 |
| Depreciation Reserves | 616,726 | 569,923 | 356,470 | 356,470 | 316,355 |
| Repayment of Energy Funds | 520 | 3,811 | 3,811 | 3,811 | 3,811 |
| Bond Reserves | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Loan Payment to General Fund | | 63,648 | 98,817 | 98,817 | 98,817 |
| Leave Cash Out Bank | 29,971 | 68,519 | 57,636 | 57,636 | 29,241 |
| Change in Net Assets | (661,885) | (2,582,633) | (2,380,325) | (2,380,325) | (2,473,552) |

City of Homer
2019 Operating Budget

| 400 PORT & HARBOR - Combined Revenues | | | | Adopted | Amended | Draft | Δ % | |
|---------------------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------------|---------------|
| Dept Num. | Revenue Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| 0600 HARBOR ADMINISTRATION | | | | | | | | |
| 4515 | Ferry Lease | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 0 | 0.0% |
| 4650 | Rents & Leases | 294,575 | 303,644 | 355,000 | 355,000 | 355,000 | 0 | 0.0% |
| | Operating Revenue - Admin | 312,575 | 321,644 | 373,000 | 373,000 | 373,000 | 0 | 0.0% |
| 4527 | PERS Revenue | 54,946 | 45,007 | 0 | 0 | 0 | 0 | 0.0% |
| 4634 | Port Storage Fe | 75,397 | 78,384 | 78,000 | 78,000 | 78,000 | 0 | 0.0% |
| 4635 | Port Impound Fe | 186 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4705 | Business Licens | 40 | 25 | 40 | 40 | 40 | 0 | 0.0% |
| 4801 | Interest On Investments | 46,358 | 2,891 | 45,000 | 45,000 | 3,000 | (42,000) | -93.3% |
| 4901 | Surplus Prop | 31,305 | 26,991 | 30,000 | 30,000 | 15,000 | (15,000) | -50.0% |
| 4902 | Other Revenue | 809 | 1,185 | 1,200 | 1,200 | 2,000 | 800 | 66.7% |
| 4990 | Transfer from | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Non-Operating Revenue - Admin | 209,041 | 154,483 | 154,240 | 154,240 | 98,040 | (56,200) | -36.4% |
| 0601 HARBOR | | | | | | | | |
| 4245 | Waste Oil Disp | 757 | 1,015 | 5,000 | 5,000 | 1,000 | (4,000) | -80.0% |
| 4249 | Oil Spill Rec | 514 | 270 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 4318 | Parking Revenue | 42,377 | 48,645 | 50,000 | 50,000 | 100,000 | 50,000 | 100.0% |
| 4319 | Electrical Supplies | 1,586 | 1,176 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 4624 | Berth Trans Mo | 501,809 | 500,795 | 529,191 | 529,191 | 557,238 | 28,047 | 5.3% |
| 4625 | Berth Reserved | 1,165,691 | 1,204,768 | 1,249,546 | 1,249,546 | 1,315,771 | 66,225 | 5.3% |
| 4626 | Berth Trans A | 212,924 | 212,252 | 140,425 | 140,425 | 223,501 | 83,076 | 59.2% |
| 4627 | Berth Trans S/A | 95,135 | 97,209 | 114,176 | 114,176 | 120,227 | 6,051 | 5.3% |
| 4628 | Berth Trans Dly | 118,876 | 110,894 | 110,673 | 110,673 | 116,538 | 5,865 | 5.3% |
| 4629 | Metered Enegery | 85,686 | 74,008 | 107,900 | 107,900 | 100,000 | (7,900) | -7.3% |
| 4644 | Pumping | 635 | 204 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 4645 | Wooden Grid | 7,601 | 7,149 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 4646 | Commerical Ramp | 34,116 | 34,589 | 35,000 | 35,000 | 35,000 | 0 | 0.0% |
| 4647 | Berth Wait List | 10,970 | 10,103 | 11,500 | 11,500 | 11,500 | 0 | 0.0% |
| 4648 | Steel Grid Fees | 10,318 | 12,289 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 4663 | Trans Enrg 110v | 42,013 | 53,294 | 60,000 | 60,000 | 60,000 | 0 | 0.0% |
| 4664 | Trans Engy 220v | 20,231 | 32,236 | 25,000 | 25,000 | 25,000 | 0 | 0.0% |
| 4665 | Trans Engy 208v | 152,574 | 123,580 | 152,574 | 152,574 | 152,574 | 0 | 0.0% |
| 4666 | Comm Ramp Wharf | 38,639 | 29,863 | 40,000 | 40,000 | 40,000 | 0 | 0.0% |
| | Operating Revenue - Harbor | 2,542,453 | 2,554,340 | 2,654,986 | 2,654,986 | 2,882,349 | 227,363 | 8.6% |
| 4802 | Penalty/Int | 9,310 | 15,841 | 13,000 | 13,000 | 13,000 | 0 | 0.0% |
| 4902 | Other Revenue | 78,483 | 75,899 | 63,000 | 63,000 | 63,000 | 0 | 0.0% |
| | Non-Operating Revenue - Harbor | 87,793 | 91,740 | 76,000 | 76,000 | 76,000 | 0 | 0.0% |
| 0602 PIONEER DOCK | | | | | | | | |
| 4631 | USCG Leases | 25,622 | 37,579 | 38,629 | 38,629 | 38,629 | (0) | 0.0% |
| 4637 | Seafood Wharfage-PD | 0 | 0 | 1,000 | 1,000 | 0 | (1,000) | -100.0% |
| 4638 | PD Fuel Wharfge | 247,954 | 253,951 | 265,000 | 265,000 | 265,000 | 0 | 0.0% |
| 4639 | Pioneer Dock - Wharfage | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 4641 | PD Water Sales | 8,068 | 7,706 | 8,068 | 8,068 | 8,068 | 0 | 0.0% |
| 4642 | PD Docking | 50,629 | 56,045 | 50,629 | 50,629 | 50,629 | 0 | 0.0% |
| | Operating Revenue - Pioneer Dock | 332,274 | 355,281 | 364,326 | 364,326 | 363,326 | (1,000) | -0.3% |
| 0603 FISH DOCK | | | | | | | | |
| 4620 | Ice Sales | 306,242 | 218,239 | 234,000 | 234,000 | 260,000 | 26,000 | 11.1% |

City of Homer
2019 Operating Budget

| 400 PORT & HARBOR - Combined Revenues | | | | Adopted | Amended | Draft | Δ % | |
|---------------------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------------|--------------|
| Dept Num. | Revenue Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| 0600 HARBOR ADMINISTRATION | | | | | | | | |
| 4621 | Cold Storage | 15,581 | 18,275 | 25,000 | 25,000 | 20,000 | (5,000) | -20.0% |
| 4622 | Crane Rental | 211,226 | 212,573 | 230,000 | 230,000 | 212,000 | (18,000) | -7.8% |
| 4623 | Card Access Fees | 12,272 | 9,078 | 8,240 | 8,240 | 9,000 | 760 | 9.2% |
| 4637 | Seafood Wharfge | 27,172 | 18,337 | 27,000 | 27,000 | 27,000 | 0 | 0.0% |
| 4700 | Other Wharf Fd | 882 | 2,175 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| | Operating Revenue - Fish Dock | 573,376 | 478,678 | 525,740 | 525,740 | 529,500 | 3,760 | 0.7% |
| 4206 | Fish Tax | 23,289 | 46,692 | 24,000 | 24,000 | 24,000 | 0 | 0.0% |
| 0604 DEEP WATER DOCK | | | | | | | | |
| 4633 | Stevedoring | 7,063 | 12,719 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 4637 | Seafood Wharfge | 0 | 0 | 2,000 | 2,000 | 0 | (2,000) | -100.0% |
| 4640 | Dwd Wharfage | 314 | 41 | 10,000 | 10,000 | 10,000 | 0 | 0.0% |
| 4643 | Dwd Docking | 206,093 | 176,703 | 206,000 | 206,000 | 175,000 | (31,000) | -15.0% |
| 4668 | Dwd Water Sales | 24,477 | 19,370 | 25,000 | 25,000 | 35,000 | 10,000 | 40.0% |
| 4672 | Port Security Revenues | 28,770 | 23,700 | 22,500 | 22,500 | 27,500 | 5,000 | 22.2% |
| | Operating Revenue - DW Dock | 266,718 | 232,533 | 280,500 | 280,500 | 262,500 | (18,000) | -6.4% |
| 0605 OUTFALL LINE | | | | | | | | |
| 4704 | Outfall Line | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 0 | 0.0% |
| 0606 FISH GRINDER | | | | | | | | |
| 4706 | Fish Grinder | 8,794 | 6,694 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| 0615 LOAD AND LAUNCH RAMP | | | | | | | | |
| 4653 | L & L Ramp Revenue | 133,247 | 127,903 | 135,000 | 135,000 | 125,000 | (10,000) | -7.4% |
| | Operating Revenue - L & L Ramp | 133,247 | 127,903 | 135,000 | 135,000 | 125,000 | (10,000) | -7.4% |
| | Total Revenues | 4,494,361 | 4,374,788 | 4,604,592 | 4,604,592 | 4,750,515 | 145,923 | 3.2% |

2019 Budget Notes:

2019 Moorage - Accounted for our annual increase of 3.2% and added the 2.1% CPI.

601-4626: Increased based off a 5.3% of 2017 actuals.

Future Revenue Considerations:

Not yet accounted for is the increase in moorage that we will see from the graduated rate program that was implemented with our new management software. This new rate will affect all catagories of moorage and of course there are many variables that would effect the outcome. However, I think we can safely say that the five cent a foot incremental increase will raise more revenue overall. I estimate the first year will bring in between \$30-50K in additional moorage revenue from the fleet.

Expecting to see a sulphur loadout across the facility in 2019 which will bring in good revenues to the d/w/d and uplands storage yard.

Expecting the scrap steel operators to make a proposal to us this fall for a five year lease on a portion of the chip pad.

Expecting our wharfage, dockage, and storage revenues to see a significant increase in 2019.

**City of Homer
2019 Operating Budget**

| 400 PORT & HARBOR - Combined Expenditure | | | | Adopted | Amended | Draft | Δ % | |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------|--------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 1,033,135 | 1,031,781 | 1,047,468 | 1,047,468 | 1,080,945 | 33,477 | 3.2% |
| 5102 | Fringe Benefits | 624,026 | 624,528 | 636,430 | 636,430 | 665,401 | 28,970 | 4.6% |
| 5103 | Part-time Wages | 128,309 | 121,673 | 131,664 | 131,664 | 132,782 | 1,118 | 0.8% |
| 5104 | Part-time Benefits | 17,333 | 21,376 | 16,976 | 16,976 | 16,603 | (373) | -2.2% |
| 5105 | Overtime | 27,200 | 31,151 | 33,526 | 33,526 | 33,807 | 281 | 0.8% |
| 5107 | Part-time Overtime | 1,403 | 2,266 | 3,879 | 3,879 | 3,879 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 190 | 3,348 | - | - | - | 0 | 0.0% |
| 5112 | PERS Relief | 504,079 | 68,023 | - | - | - | 0 | 0.0% |
| | Total Salaries and Benefits | 2,335,674 | 1,904,145 | 1,869,943 | 1,869,943 | 1,933,417 | 63,474 | 3.4% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 2,556 | 3,260 | 5,000 | 5,000 | 5,100 | 100 | 2.0% |
| 5202 | Operating Supplies | 22,010 | 21,282 | 30,500 | 30,500 | 30,500 | 0 | 0.0% |
| 5203 | Fuel and Lube | 24,654 | 34,011 | 28,900 | 28,900 | 32,900 | 4,000 | 13.8% |
| 5204 | Chemicals | 2,770 | 1,295 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 10,852 | 18,314 | 17,000 | 17,000 | 17,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 59,997 | 46,881 | 65,000 | 65,000 | 62,000 | (3,000) | -4.6% |
| 5209 | Building & Grounds Maintenance | 56,065 | 42,965 | 61,500 | 61,500 | 59,500 | (2,000) | -3.3% |
| 5210 | Professional Services | 23,864 | 16,941 | 22,000 | 22,000 | 22,000 | 0 | 0.0% |
| 5211 | Audit Services | 27,457 | 32,458 | 27,500 | 27,500 | 30,250 | 2,750 | 10.0% |
| 5213 | Survey and Appraisal | 6,163 | 5,100 | 6,000 | 6,000 | 10,500 | 4,500 | 75.0% |
| 5214 | Rents & Leases | 4,544 | 6,532 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5215 | Communications | 7,683 | 7,610 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 3,937 | 5,055 | 4,500 | 4,500 | 5,500 | 1,000 | 22.2% |
| 5217 | Electricity | 540,100 | 531,147 | 522,500 | 522,500 | 587,951 | 65,451 | 12.5% |
| 5218 | Water | 103,281 | 72,434 | 73,800 | 73,800 | 101,078 | 27,278 | 37.0% |
| 5219 | Sewer | 11,386 | 12,512 | 14,900 | 14,900 | 12,453 | (2,447) | -16.4% |
| 5220 | Refuse and Disposal | 57,693 | 55,935 | 63,300 | 63,300 | 63,300 | 0 | 0.0% |
| 5221 | Property Insurance | 43,451 | 45,395 | 53,527 | 53,527 | 40,849 | (12,678) | -23.7% |
| 5222 | Auto Insurance | 9,155 | 9,048 | 10,573 | 10,573 | 9,128 | (1,445) | -13.7% |
| 5223 | Liability Insurance | 51,624 | 60,889 | 49,078 | 49,078 | 43,777 | (5,301) | -10.8% |
| 5227 | Advertising | 6,809 | 5,634 | 9,000 | 9,000 | 7,000 | (2,000) | -22.2% |
| 5231 | Tools and Equipment | 18,671 | 9,763 | 18,000 | 18,000 | 15,500 | (2,500) | -13.9% |
| 5235 | Membership Dues | 4,510 | 4,175 | 5,750 | 5,750 | 5,750 | 0 | 0.0% |
| 5236 | Transportation | 8,784 | 9,257 | 9,500 | 9,500 | 9,500 | 0 | 0.0% |
| 5237 | Subsistence | 5,695 | 11,750 | 6,500 | 6,500 | 6,500 | 0 | 0.0% |
| 5238 | Printing and Binding | 6,715 | 1,327 | 5,500 | 5,500 | 6,500 | 1,000 | 18.2% |
| 5248 | Lobbying | 20,403 | - | - | - | - | 0 | 0.0% |
| 5249 | Oil Spill Response | 1,666 | - | 1,500 | 1,500 | 2,000 | 500 | 33.3% |
| 5250 | Camera Area Network | - | 4,801 | 11,000 | 11,000 | 11,000 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 71,285 | 70,698 | 65,000 | 65,000 | 74,000 | 9,000 | 13.8% |
| 5256 | Waste Oil Disposal | 34,357 | 28,072 | 32,000 | 32,000 | 35,000 | 3,000 | 9.4% |
| 5258 | Float and Ramp Repairs | 8,965 | (2,025) | 20,000 | 20,000 | 15,000 | (5,000) | -25.0% |
| 5287 | Electrical Supplies | 192 | 1,382 | 5,000 | 5,000 | 4,000 | (1,000) | -20.0% |
| 5601 | Uniform | 6,542 | 7,251 | 7,500 | 7,500 | 7,500 | 0 | 0.0% |
| 5602 | Safety Equipment | 10,844 | 11,919 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 5603 | Employee Training | 5,691 | 6,041 | 9,000 | 9,000 | 8,000 | (1,000) | -11.1% |
| 5606 | Bad Debt Expenses | 24,787 | 139,898 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | - | - | - | - | - | 0 | 0.0% |
| 5624 | Settlements | - | - | - | - | - | 0 | 0.0% |
| 5627 | Port Security | 21,626 | 25,107 | 20,500 | 20,500 | 27,500 | 7,000 | 34.1% |
| 5637 | Diving Services | - | 1,600 | 8,500 | 8,500 | 8,500 | 0 | 0.0% |
| 5638 | Signage Parking Delineation | 17,902 | 8,567 | 10,000 | 10,000 | 15,500 | 5,500 | 55.0% |
| | Total Maint. and Operations | 1,344,686 | 1,374,281 | 1,363,828 | 1,363,828 | 1,456,536 | 92,708 | 6.8% |
| Others | | | | | | | | |
| 5106 | Leave Cash Out | 29,971 | 68,519 | 57,636 | 57,636 | 29,241 | (28,396) | -49.3% |
| 5607 | Debt Repayment - Principal | | | | | | | |
| 5608 | Debt Repayment - Interest | (0) | 124,874 | - | - | - | 0 | 0.0% |
| 5990 | Transfers To | 917,246 | 937,382 | 759,098 | 759,098 | 739,710 | (19,389) | -2.6% |
| 5241 | GF Admin Fees | 573,691 | 553,422 | 558,336 | 558,336 | 591,612 | 33,276 | 6.0% |
| | Total Others | 1,520,908 | 1,684,197 | 1,375,070 | 1,375,070 | 1,360,562 | (14,508) | -1.1% |
| Total | | 5,201,267 | 4,962,624 | 4,604,592 | 4,604,592 | 4,750,515 | 145,923 | 3.2% |

**City of Homer
2019 Operating Budget**

| 0600 PORT & HARBOR - ADMINISTRATION | | Adopted | Amended | Draft | Δ % | | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr | Amended % |
| | | | | | | | \$ | % |
| Salaries and Benefits | | | | | | | | |
| 5101 | Salary and Wages | 203,187 | 177,978 | 212,394 | 212,394 | 213,021 | 627 | 0.3% |
| 5102 | Fringe Benefits | 112,084 | 117,729 | 124,423 | 124,423 | 128,756 | 4,333 | 3.5% |
| 5103 | Part-time Wages | 3,013 | 1,013 | 2,534 | 2,534 | 2,546 | 12 | 0.5% |
| 5104 | Part-time Benefits | 3,849 | 218 | 322 | 322 | 318 | (4) | -1.3% |
| 5105 | Overtime | 5,179 | 2,978 | 4,647 | 4,647 | 4,647 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 836 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 461,066 | 32,793 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 788,377 | 333,545 | 344,320 | 344,320 | 349,288 | 4,968 | 1.4% |
| Maintenance and Operations | | | | | | | | |
| 5201 | Office Supplies | 1,447 | 1,751 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5202 | Operating Supplies | 1,842 | 1,964 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 10 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 6,019 | 4,933 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5210 | Professional Services | 1,540 | 1,895 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5211 | Audit Services | 27,457 | 32,458 | 27,500 | 27,500 | 30,250 | 2,750 | 10.0% |
| 5213 | Survey and Appraisal | 6,163 | 3,900 | 6,000 | 6,000 | 10,500 | 4,500 | 75.0% |
| 5214 | Rents & Leases | 4,544 | 6,532 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5215 | Communications | 7,683 | 7,610 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 5216 | Freight and Postage | 3,937 | 5,055 | 4,500 | 4,500 | 5,500 | 1,000 | 22.2% |
| 5221 | Property Insurance | 43,451 | 45,395 | 53,527 | 53,527 | 40,849 | (12,678) | -23.7% |
| 5222 | Auto Insurance | 9,155 | 9,048 | 10,573 | 10,573 | 9,128 | (1,445) | -13.7% |
| 5223 | Liability Insurance | 51,624 | 60,889 | 49,078 | 49,078 | 43,777 | (5,301) | -10.8% |
| 5227 | Advertising | 6,097 | 4,415 | 8,000 | 8,000 | 6,000 | (2,000) | -25.0% |
| 5228 | Books | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 4,102 | 920 | 3,000 | 3,000 | 1,500 | (1,500) | -50.0% |
| 5235 | Membership Dues | 4,195 | 2,198 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5236 | Transportation | 4,179 | 4,774 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5237 | Subsistence | 3,532 | 8,958 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| 5238 | Printing and Binding | 5,679 | 1,294 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5248 | Lobbying | 20,403 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 71,285 | 69,285 | 60,000 | 60,000 | 70,000 | 10,000 | 16.7% |
| 5258 | Float and Ramp Repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5603 | Employee Training | 50 | 1,901 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5606 | Bad Debt Expenses | 24,787 | 139,898 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| 5608 | Debt Repayment - Interest | (0) | 124,874 | 0 | 0 | 0 | 0 | 0.0% |
| 5610 | Collection Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5621 | Unidentified Credit Card Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5624 | Settlements | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5638 | Signage Parking Delineation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Maint. and Operations | 309,170 | 539,956 | 296,178 | 296,178 | 291,504 | (4,674) | -1.6% |
| C/O and Transfers | | | | | | | | |
| | <i>Transfer to Reserves</i> | <i>15,569</i> | <i>33,269</i> | <i>0</i> | <i>0</i> | <i>0</i> | | |
| | <i>To Reserves for Energy Project Repayment</i> | <i>520</i> | <i>520</i> | <i>520</i> | <i>520</i> | <i>520</i> | | |
| | <i>Transfer to Revolving Energy Fund</i> | | <i>3,291</i> | <i>3,291</i> | <i>3,291</i> | <i>3,291</i> | | |
| | <i>Transfer to Bond Fund</i> | <i>300,000</i> | <i>300,000</i> | <i>300,000</i> | <i>300,000</i> | <i>300,000</i> | | |
| | <i>Transfers to Health Insurance Fund</i> | <i>17,058</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>20,727</i> | | |
| 5990 | Transfers To | 333,147 | 337,080 | 303,811 | 303,811 | 324,538 | 20,726 | 6.8% |
| 5106 | Leave Cash Out | 29,971 | 68,519 | 57,636 | 57,636 | 29,241 | (28,396) | -49.3% |
| 5241 | GF Admin Fees | 573,691 | 553,422 | 558,336 | 558,336 | 591,612 | 33,276 | 6.0% |
| | Total | 2,034,356 | 1,832,523 | 1,560,281 | 1,560,281 | 1,586,182 | 25,901 | 1.7% |

2019 Budget Notes:

5211 - Audit Fee will Increase due to the continued complexity of audit.
5209 - Over run for 2018 was due to purchase of acoustical tile for the harbor office
5213 - Increase for 2019 because we have 9 properties up for appraisal next year clumped price \$1,000 each.

**City of Homer
2019 Operating Budget**

| 0601 PORT & HARBOR - HARBOR | | Adopted | Amended | Draft | Δ % | | | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 356,462 | 373,853 | 376,357 | 376,357 | 390,628 | 14,270 | 3.8% |
| 5102 | Fringe Benefits | 224,630 | 226,927 | 227,560 | 227,560 | 238,163 | 10,604 | 4.7% |
| 5103 | Part-time Wages | 65,640 | 69,983 | 78,444 | 78,444 | 78,866 | 422 | 0.5% |
| 5104 | Part-time Benefits | 4,402 | 8,223 | 10,122 | 10,122 | 9,861 | (261) | -2.6% |
| 5105 | Overtime | 13,407 | 19,053 | 16,500 | 16,500 | 16,500 | 0 | 0.0% |
| 5107 | Part-time Overtime | 143 | 62 | 1,700 | 1,700 | 1,700 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 190 | 2,861 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 18,808 | 15,405 | 0 | 0 | 0 | 0 | 0.0% |
| | Total Salaries and Benefits | 683,683 | 716,368 | 710,684 | 710,684 | 735,718 | 25,035 | 3.5% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 773 | 966 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5202 | Operating Supplies | 10,725 | 8,460 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 13,033 | 16,511 | 12,000 | 12,000 | 16,000 | 4,000 | 33.3% |
| 5204 | Chemicals | 241 | 0 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 2,036 | 6,396 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 776 | 559 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 4,079 | 6,320 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5210 | Professional Services | 11,446 | 1,097 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5213 | Survey and Appraisal | 0 | 1,200 | 0 | 0 | 0 | 0 | 0.0% |
| 5217 | Electricity | 353,546 | 344,038 | 355,000 | 355,000 | 370,873 | 15,873 | 4.5% |
| 5218 | Water | 59,122 | 43,292 | 35,000 | 35,000 | 57,027 | 22,027 | 62.9% |
| 5219 | Sewer | 9,108 | 6,701 | 10,000 | 10,000 | 7,316 | (2,684) | -26.8% |
| 5220 | Refuse and Disposal | 54,872 | 52,441 | 60,000 | 60,000 | 60,000 | 0 | 0.0% |
| 5222 | Auto Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5227 | Advertising | 711 | 1,219 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 3,605 | 1,029 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 547 | 750 | 750 | 750 | 0 | 0.0% |
| 5236 | Transportation | 3,737 | 3,705 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5237 | Subsistence | 1,743 | 1,851 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5238 | Printing and Binding | 1,037 | 33 | 1,000 | 1,000 | 2,000 | 1,000 | 100.0% |
| 5249 | Oil Spill Response | 1,666 | 0 | 1,500 | 1,500 | 2,000 | 500 | 33.3% |
| 5287 | Electrical Supplies | 192 | 1,382 | 5,000 | 5,000 | 4,000 | (1,000) | -20.0% |
| 5601 | Uniform | 3,738 | 4,339 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5602 | Safety Equipment | 5,889 | 5,050 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5603 | Employee Training | 2,365 | 2,100 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5638 | Signage Parking Delineation | 17,902 | 8,567 | 10,000 | 10,000 | 15,500 | 5,500 | 55.0% |
| | Total Maint. and Operations | 562,341 | 517,805 | 544,750 | 544,750 | 589,965 | 45,215 | 8.3% |
| <u>C/O and Transfers</u> | | | | | | | | |
| | <i>Transfer to Reserves</i> | 0 | 0 | 0 | 0 | 0 | | |
| | <i>Transfer to Loan Payment to GF - Prin.</i> | 0 | 57,648 | 83,817 | 83,817 | 85,755 | 1,938 | 2.3% |
| | <i>Transfer to Loan Payment to GF - Interest</i> | 0 | 6,000 | 15,000 | 15,000 | 13,062 | (1,938) | -12.9% |
| 5990 | Transfers To | 0 | 63,648 | 98,817 | 98,817 | 98,817 | 0 | 0.0% |
| Total | | 1,246,024 | 1,297,821 | 1,354,250 | 1,354,250 | 1,424,500 | 70,250 | 5.2% |

Explanation of Line Items:

5217 - electricity expense, this expense account covers the cost for electricity for the harbor floats, highmast lights and restrooms.

2019 Budget Notes:

5217 - Decreased by \$10,000 because we found that the Pioneer Dock high mast lights were being coded to Harbor instead of Pioneer Dock. Pioneer dock will be increased by \$10,000 to account for the change. Good news is that we are budgeted to change out those lamps to LED and will push to get that done before year end.

City of Homer
2019 Operating Budget

| 0602 PORT & HARBOR - PIONEER DOCK | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 24,548 | 25,695 | 25,853 | 25,853 | 26,737 | 884 | 3.4% |
| 5102 | Fringe Benefits | 14,930 | 15,228 | 15,321 | 15,321 | 15,993 | 672 | 4.4% |
| 5103 | Part-time Wages | 585 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 829 | 1,166 | 960 | 960 | 977 | 17 | 1.8% |
| 5107 | Part-time Overtime | 9 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 1,258 | 1,030 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 42,159 | 43,120 | 42,135 | 42,135 | 43,708 | 1,573 | 3.7% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5202 | Operating Supplies | 0 | 0 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 1,200 | 0 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 0 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5217 | Electricity | 8,569 | 6,133 | 9,000 | 9,000 | 16,847 | 7,847 | 87.2% |
| 5218 | Water | 3,677 | 2,347 | 4,000 | 4,000 | 3,746 | (254) | -6.3% |
| 5231 | Tools and Equipment | 0 | 1,114 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5602 | Safety Equipment | 101 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| | Total Maint. and Operations | 13,547 | 9,594 | 21,500 | 21,500 | 29,093 | 7,593 | 35.3% |
| <u>C/O and Transfers</u> | | | | | | | | |
| 5990 | Transfers To | 117,339 | 100,000 | 300,692 | 300,692 | 277,801 | (22,891) | -7.6% |
| | Total | 173,045 | 152,714 | 364,326 | 364,326 | 350,601 | (13,725) | -3.8% |

2019 Budget Notes:

5217 - Increased by \$10,000 because we found that the Pioneer Dock high mast lights were being coded to Harbor instead of Pioneer Dock. Pioneer dock will be increased by \$10,000 to account for the change. Good news is that we are budgeted to change out those lamps to LED and will push to get that done before year end.

City of Homer
2019 Operating Budget

| 0603 PORT & HARBOR - FISH DOCK | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 212,971 | 204,306 | 185,361 | 185,361 | 193,959 | 8,598 | 4.6% |
| 5102 | Fringe Benefits | 131,219 | 123,065 | 122,774 | 122,774 | 129,518 | 6,744 | 5.5% |
| 5103 | Part-time Wages | 32,086 | 23,838 | 15,134 | 15,134 | 15,134 | 0 | 0.0% |
| 5104 | Part-time Benefits | 5,367 | 9,412 | 1,953 | 1,953 | 1,892 | (61) | -3.1% |
| 5105 | Overtime | 4,188 | 3,910 | 7,701 | 7,701 | 7,701 | 0 | 0.0% |
| 5107 | Part-time Overtime | 1,239 | 1,358 | 2,179 | 2,179 | 2,179 | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 55 | 0 | 0 | 0 | 0 | 0.0% |
| 5112 | PERS Relief | 11,427 | 9,360 | 0 | 0 | 0 | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>398,497</u> | <u>375,303</u> | <u>335,102</u> | <u>335,102</u> | <u>350,384</u> | <u>15,282</u> | <u>4.6%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 162 | 487 | 500 | 500 | 500 | 0 | 0.0% |
| 5202 | Operating Supplies | 2,317 | 2,924 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 783 | 3,072 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5204 | Chemicals | 2,529 | 1,295 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 38,920 | 31,374 | 40,000 | 40,000 | 37,000 | (3,000) | -7.5% |
| 5209 | Building & Grounds Maintenance | 3,510 | 10,066 | 15,000 | 15,000 | 13,000 | (2,000) | -13.3% |
| 5210 | Professional Services | 4,226 | 5,242 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5217 | Electricity | 161,313 | 161,523 | 140,000 | 140,000 | 179,901 | 39,901 | 28.5% |
| 5218 | Water | 22,353 | 15,319 | 18,000 | 18,000 | 21,062 | 3,062 | 17.0% |
| 5219 | Sewer | 339 | 299 | 500 | 500 | 325 | (175) | -35.1% |
| 5231 | Tools and Equipment | 248 | 1,198 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5235 | Membership Dues | 0 | 360 | 0 | 0 | 0 | 0 | 0.0% |
| 5250 | Camera Area Network | 0 | 3,148 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5601 | Uniform | 0 | 89 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 180 | 2,228 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5603 | Employee Training | 1,610 | 1,470 | 2,000 | 2,000 | 1,000 | (1,000) | -50.0% |
| <u>Total Maint. and Operations</u> | | <u>238,488</u> | <u>240,093</u> | <u>233,500</u> | <u>233,500</u> | <u>270,289</u> | <u>36,789</u> | <u>15.8%</u> |
| <u>C/O and Transfers</u> | | | | | | | | |
| <u>5990</u> | <u>Transfers To</u> | <u>80,000</u> | <u>80,000</u> | <u>6,261</u> | <u>6,261</u> | <u>0</u> | <u>(6,261)</u> | <u>-100.0%</u> |
| <u>Total</u> | | <u>716,985</u> | <u>695,396</u> | <u>574,864</u> | <u>574,864</u> | <u>620,672</u> | <u>45,809</u> | <u>8.0%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0604 PORT & HARBOR - DEEP WATER DOCK | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 28,571 | 29,926 | 30,041 | 30,041 | 31,180 | 1,139 | 3.8% |
| 5102 | Fringe Benefits | 17,172 | 17,504 | 17,570 | 17,570 | 18,372 | 802 | 4.6% |
| 5103 | Part-time Wages | 585 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5105 | Overtime | 1,052 | 1,356 | 1,130 | 1,130 | 1,165 | 35 | 3.1% |
| 5107 | Part-time Overtime | 9 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 1,474 | 1,207 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>48,862</u> | <u>49,994</u> | <u>48,741</u> | <u>48,741</u> | <u>50,717</u> | <u>1,977</u> | <u>4.1%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5203 | Fuel and Lube | 678 | 669 | 600 | 600 | 600 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 1,269 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 300 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5217 | Electricity | 6,448 | 9,118 | 8,000 | 8,000 | 8,293 | 293 | 3.7% |
| 5218 | Water | 7,531 | 6,613 | 12,000 | 12,000 | 11,460 | (540) | -4.5% |
| 5219 | Sewer | 561 | 837 | 1,000 | 1,000 | 820 | (180) | -18.0% |
| 5231 | Tools and Equipment | 205 | 1,076 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5250 | Camera Area Network | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5601 | Uniform | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5602 | Safety Equipment | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5627 | Port Security | 21,626 | 25,107 | 20,500 | 20,500 | 27,500 | 7,000 | 34.1% |
| | <u>Total Maint. and Operations</u> | <u>38,319</u> | <u>43,721</u> | <u>47,100</u> | <u>47,100</u> | <u>53,673</u> | <u>6,573</u> | <u>14.0%</u> |
| <u>C/O and Transfers</u> | | | | | | | | |
| 5990 | Transfers To | 324,724 | 300,000 | 0 | 0 | 0 | 0 | 0.0% |
| | <u>Total</u> | <u>411,905</u> | <u>393,715</u> | <u>95,841</u> | <u>95,841</u> | <u>104,390</u> | <u>8,549</u> | <u>8.9%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0605 PORT & HARBOR - OUTFALL LINE | | | | Adopted | Amended | Draft | Δ % | | |
|--|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|-------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| Total Salaries and Benefits | | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5208 | Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5209 | Building & Grounds Maintenance | 0 | 0 | 3,000 | 3,000 | 3,000 | 0 | 0.0% | |
| 5210 | Professional Services | 3,225 | 3,225 | 0 | 0 | 0 | 0 | 0.0% | |
| 5231 | Tools and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5637 | Diving Services | 0 | 0 | 3,500 | 3,500 | 3,500 | 0 | 0.0% | |
| Total Maint. and Operations | | 3,225 | 3,225 | 6,500 | 6,500 | 6,500 | 0 | 0.0% | |
| <u>C/O and Transfers</u> | | | | | | | | | |
| 5990 | Transfers To | 2,917 | 3,000 | 0 | 0 | 0 | 0 | 0.0% | |
| Total | | 6,142 | 6,225 | 6,500 | 6,500 | 6,500 | 0 | 0.0% | |

2018 Budget Notes:

5210 - Moved the monies from this expense account into Diving services as it better fits the actual use.
5637 - ADEC requires an annual dive inspection for the outfall line discharge.

City of Homer
2019 Operating Budget

| 0606 PORT & HARBOR - FISH GRINDER | | | | Adopted | Amended | Draft | Δ % | | |
|--|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|--------------|--|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | | |
| | | | | | | | \$ | % | |
| <u>Salaries and Benefits</u> | | | | | | | | | |
| 5101 | Salary and Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5102 | Fringe Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5103 | Part-time Wages | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5104 | Part-time Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5105 | Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% | |
| | Total Salaries and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| <u>Maintenance and Operations</u> | | | | | | | | | |
| 5202 | Operating Supplies | 0 | 0 | 4,000 | 4,000 | 4,000 | 0 | 0.0% | |
| 5208 | Equipment Maintenance | 10,868 | 9,094 | 14,000 | 14,000 | 14,000 | 0 | 0.0% | |
| 5209 | Building & Grounds Maintenance | 2,057 | 2,190 | 2,500 | 2,500 | 2,500 | 0 | 0.0% | |
| 5210 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | |
| 5218 | Water | 9,391 | 2,314 | 1,500 | 1,500 | 4,975 | 3,475 | 231.7% | |
| 5235 | Membership Dues | 0 | 615 | 0 | 0 | 0 | 0 | 0.0% | |
| | Total Maint. and Operations | 22,316 | 14,213 | 22,000 | 22,000 | 25,475 | 3,475 | 15.8% | |
| <u>C/O and Transfers</u> | | | | | | | | | |
| 5990 | Transfers To | 7,300 | 7,300 | 0 | 0 | 0 | 0 | 0.0% | |
| | Total | 29,616 | 21,513 | 22,000 | 22,000 | 25,475 | 3,475 | 15.8% | |

2018 Budget Notes:
5990 - No need to transfer to reserves if subsidized already.

City of Homer
2019 Operating Budget

| 0611 PORT & HARBOR - HARBOR MAINTENANCE | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 147,712 | 156,639 | 154,836 | 154,836 | 160,534 | 5,698 | 3.7% |
| 5102 | Fringe Benefits | 87,784 | 87,612 | 91,848 | 91,848 | 96,002 | 4,154 | 4.5% |
| 5103 | Part-time Wages | 15,331 | 14,401 | 15,762 | 15,762 | 16,196 | 435 | 2.8% |
| 5104 | Part-time Benefits | 2,416 | 2,061 | 2,034 | 2,034 | 2,025 | (9) | -0.4% |
| 5105 | Overtime | 1,595 | 1,593 | 1,923 | 1,923 | 1,923 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 432 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 8,120 | 6,651 | 0 | 0 | - | 0 | 0.0% |
| <u>Total Salaries and Benefits</u> | | <u>262,957</u> | <u>269,389</u> | <u>266,402</u> | <u>266,402</u> | <u>276,681</u> | <u>10,279</u> | <u>3.9%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5201 | Office Supplies | 174 | 57 | 500 | 500 | 600 | 100 | 20.0% |
| 5202 | Operating Supplies | 5,932 | 6,370 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| 5203 | Fuel and Lube | 9,723 | 12,551 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| 5207 | Vehicle and Boat Maintenance | 8,815 | 11,907 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| 5208 | Equipment Maintenance | 9,434 | 5,854 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 11,471 | 9,767 | 12,000 | 12,000 | 12,000 | 0 | 0.0% |
| 5210 | Professional Services | 3,227 | 4,643 | 4,500 | 4,500 | 4,500 | 0 | 0.0% |
| 5217 | Electricity | 8,600 | 7,478 | 8,000 | 8,000 | 8,601 | 601 | 7.5% |
| 5218 | Water | 1,208 | 1,005 | 1,300 | 1,300 | 1,228 | (72) | -5.5% |
| 5219 | Sewer | 1,378 | 1,411 | 1,400 | 1,400 | 1,380 | (20) | -1.4% |
| 5231 | Tools and Equipment | 2,202 | 3,451 | 4,000 | 4,000 | 4,000 | 0 | 0.0% |
| 5235 | Membership Dues | 315 | 455 | 500 | 500 | 500 | 0 | 0.0% |
| 5236 | Transportation | 868 | 778 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| 5237 | Subsistence | 421 | 941 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5256 | Waste Oil Disposal | 34,357 | 28,072 | 32,000 | 32,000 | 35,000 | 3,000 | 9.4% |
| 5258 | Float and Ramp Repairs | 8,965 | (2,025) | 20,000 | 20,000 | 15,000 | (5,000) | -25.0% |
| 5601 | Uniform | 2,805 | 2,824 | 3,500 | 3,500 | 3,500 | 0 | 0.0% |
| 5602 | Safety Equipment | 2,077 | 3,158 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5603 | Employee Training | 1,666 | 570 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5637 | Diving Services | 0 | 1,600 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| <u>Total Maint. and Operations</u> | | <u>113,637</u> | <u>100,867</u> | <u>139,700</u> | <u>139,700</u> | <u>138,309</u> | <u>(1,391)</u> | <u>-1.0%</u> |
| <u>Total</u> | | <u>376,594</u> | <u>370,256</u> | <u>406,102</u> | <u>406,102</u> | <u>414,990</u> | <u>8,888</u> | <u>2.2%</u> |

2018 Budget Notes:

5258 - This line was increased last year for float and dock repair materials purchases, we are restocked and can now reduce the line for 2018.

City of Homer
2019 Operating Budget

| 0612 PORT & HARBOR - PIONEER DOCK MAINTENA | | | | Adopted | Amended | Draft | Δ % | |
|---|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 18,706 | 19,805 | 19,575 | 19,575 | 20,266 | 692 | 3.5% |
| 5102 | Fringe Benefits | 11,097 | 11,338 | 11,555 | 11,555 | 12,069 | 513 | 4.4% |
| 5103 | Part-time Wages | 1,916 | 1,800 | 1,970 | 1,970 | 2,025 | 54 | 2.8% |
| 5104 | Part-time Benefits | 261 | 228 | 249 | 249 | 253 | 4 | 1.5% |
| 5105 | Overtime | 194 | 204 | 239 | 239 | 239 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 962 | 788 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>33,137</u> | <u>34,163</u> | <u>33,589</u> | <u>33,589</u> | <u>34,852</u> | <u>1,263</u> | <u>3.8%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 661 | 492 | 500 | 500 | 500 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 961 | 2,425 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 5231 | Tools and Equipment | 518 | 656 | 1,500 | 1,500 | 1,500 | 0 | 0.0% |
| 5602 | Safety Equipment | 233 | 314 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>2,373</u> | <u>3,887</u> | <u>6,000</u> | <u>6,000</u> | <u>6,000</u> | <u>0</u> | <u>0.0%</u> |
| | <u>Total</u> | <u>35,510</u> | <u>38,050</u> | <u>39,589</u> | <u>39,589</u> | <u>40,852</u> | <u>1,263</u> | <u>3.2%</u> |

Budget Notes:

City of Homer
2019 Operating Budget

| 0614 PORT & HARBOR - DEEP WATER DOCK MAINTENANCE | | | | Adopted | Amended | Draft | Δ % | |
|---|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------|-------------|
| A/C | Expenditure Categories | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/18 | 12/31/19 | vs. Prior Yr Amended | |
| Num. | & Descriptions | Actual | Actual | Budget | Budget | Budget | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 18,706 | 19,805 | 19,575 | 19,575 | 20,266 | 692 | 3.5% |
| 5102 | Fringe Benefits | 11,097 | 11,338 | 11,555 | 11,555 | 12,069 | 513 | 4.4% |
| 5103 | Part-time Wages | 1,916 | 1,800 | 1,970 | 1,970 | 2,025 | 54 | 2.8% |
| 5104 | Part-time Benefits | 261 | 227 | 249 | 249 | 253 | 4 | 1.5% |
| 5105 | Overtime | 194 | 204 | 239 | 239 | 239 | 0 | 0.0% |
| 5107 | Part-time Overtime | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 965 | 788 | 0 | 0 | - | 0 | 0.0% |
| | Total Salaries and Benefits | 33,140 | 34,163 | 33,589 | 33,589 | 34,852 | 1,263 | 3.8% |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 520 | 921 | 500 | 500 | 500 | 0 | 0.0% |
| 5203 | Fuel and Lube | 0 | 150 | 0 | 0 | 0 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 25,232 | 6,954 | 8,000 | 8,000 | 8,000 | 0 | 0.0% |
| 5210 | Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 5231 | Tools and Equipment | 5,140 | 303 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| 5250 | Camera Area Network | 0 | 1,263 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5602 | Safety Equipment | 30 | 1,169 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| | Total Maint. and Operations | 30,923 | 10,762 | 16,500 | 16,500 | 16,500 | 0 | 0.0% |
| | Total | 64,063 | 44,925 | 50,089 | 50,089 | 51,352 | 1,263 | 2.5% |

Budget Notes:

City of Homer
2019 Operating Budget

| 0615 LOAD & LAUNCH RAMP | | | | Adopted | Amended | Draft | Δ % | |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|---------------------|
| A/C Num. | Expenditure Categories & Descriptions | 12/31/16 Actual | 12/31/17 Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr Amended | |
| | | | | | | | \$ | % |
| <u>Salaries and Benefits</u> | | | | | | | | |
| 5101 | Salary and Wages | 22,273 | 23,773 | 23,477 | 23,477 | 24,353 | 876 | 3.7% |
| 5102 | Fringe Benefits | 14,013 | 13,786 | 13,824 | 13,824 | 14,458 | 634 | 4.6% |
| 5103 | Part-time Wages | 7,234 | 8,837 | 15,849 | 15,849 | 15,990 | 141 | 0.9% |
| 5104 | Part-time Benefits | 777 | 1,007 | 2,045 | 2,045 | 1,999 | (46) | -2.2% |
| 5105 | Overtime | 562 | 686 | 187 | 187 | 416 | 229 | 122.0% |
| 5107 | Part-time Overtime | 3 | 11 | 0 | 0 | - | 0 | 0.0% |
| 5108 | Unemployment Benefits | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5112 | PERS Relief | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| | <u>Total Salaries and Benefits</u> | <u>44,863</u> | <u>48,101</u> | <u>55,383</u> | <u>55,383</u> | <u>57,217</u> | <u>1,834</u> | <u>3.3%</u> |
| <u>Maintenance and Operations</u> | | | | | | | | |
| 5202 | Operating Supplies | 13 | 150 | 500 | 500 | 500 | 0 | 0.0% |
| 5203 | Fuel and Lube | 437 | 1,058 | 1,300 | 1,300 | 1,300 | 0 | 0.0% |
| 5209 | Building & Grounds Maintenance | 266 | 309 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5210 | Professional Services | 200 | 540 | 500 | 500 | 500 | 0 | 0.0% |
| 5217 | Electricity | 1,624 | 2,855 | 2,500 | 2,500 | 3,436 | 936 | 37.4% |
| 5218 | Water | 0 | 1,544 | 2,000 | 2,000 | 1,579 | (421) | -21.0% |
| 5219 | Sewer | 0 | 3,264 | 2,000 | 2,000 | 2,613 | 613 | 30.7% |
| 5220 | Refuse and Disposal | 2,821 | 3,494 | 3,300 | 3,300 | 3,300 | 0 | 0.0% |
| 5231 | Tools and Equipment | 2,652 | 15 | 2,000 | 2,000 | 1,000 | (1,000) | -50.0% |
| 5250 | Camera Area Network | 0 | 390 | 5,000 | 5,000 | 5,000 | 0 | 0.0% |
| 5252 | Credit Card Expenses | 0 | 1,413 | 5,000 | 5,000 | 4,000 | (1,000) | -20.0% |
| 5602 | Safety Equipment | 2,334 | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| | <u>Total Maint. and Operations</u> | <u>10,347</u> | <u>15,032</u> | <u>30,100</u> | <u>30,100</u> | <u>29,229</u> | <u>(871)</u> | <u>-2.9%</u> |
| <u>C/O and Transfers</u> | | | | | | | | |
| 5990 | TRANSFERS TO L/L RESERVE | 51,819 | 46,354 | 49,517 | 49,517 | 38,554 | (10,963) | -22.1% |
| | <u>Total</u> | <u>107,028</u> | <u>109,487</u> | <u>135,000</u> | <u>135,000</u> | <u>125,000</u> | <u>(10,000)</u> | <u>-7.4%</u> |

Budget Notes:

City of Homer
2019 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)

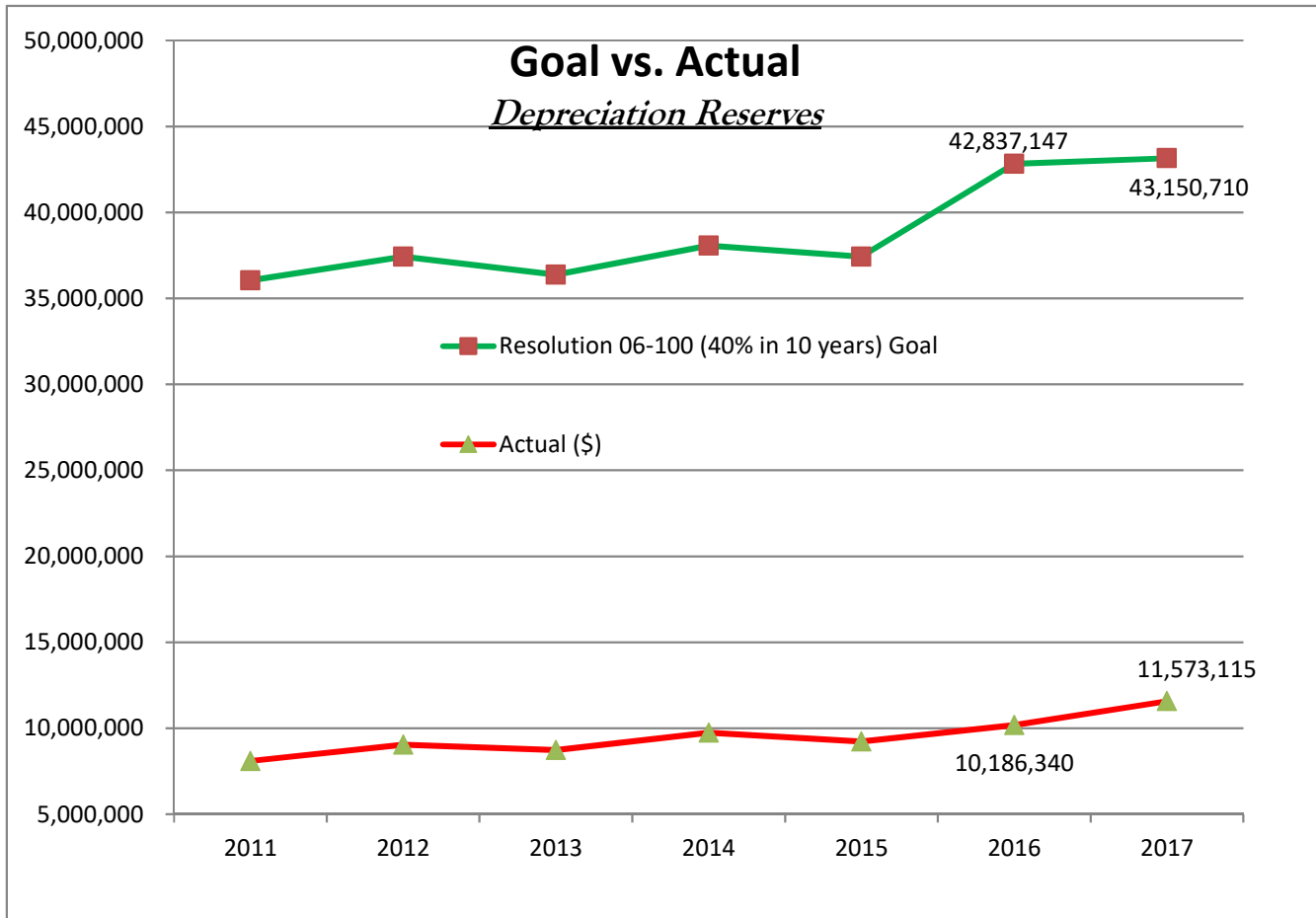
**City of Homer
2018 Operating Budget**

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) (160 & 165) and **HAWSP** (Homer Accelerated Water & Sewer Projects) (205) are generally funded by sales tax. Currently, funding to the HART fund has been suspended and one-sixth of all sales tax goes to the HAWSP 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
2019 Operating Budget**

| FY | <u>Net Capital Assets</u> (<i>Net of Accum. Depreciations</i>) <i>*(Excluding WIP)</i> | <u>Resolution 06-100</u> <u>(40% in 10 years) Goal</u> | <u>Actual (\$)</u> | <u>Actual (%)</u> |
|------|---|---|--------------------|-------------------|
| 2008 | 88,665,508 | 35,466,203 | 8,036,583 | 9% |
| 2009 | 96,986,478 | 38,794,591 | 7,963,955 | 8% |
| 2010 | 91,895,019 | 36,758,008 | 8,046,052 | 9% |
| 2011 | 90,111,170 | 36,044,468 | 8,097,563 | 9% |
| 2012 | 93,547,357 | 37,418,943 | 9,039,117 | 10% |
| 2013 | 90,971,536 | 36,388,614 | 8,723,168 | 10% |
| 2014 | 95,160,264 | 38,064,106 | 9,736,004 | 10% |
| 2015 | 93,586,731 | 37,434,692 | 9,227,745 | 10% |
| 2016 | 107,092,868 | 42,837,147 | 10,186,340 | 10% |
| 2017 | 107,876,776 | 43,150,710 | 11,573,115 | 11% |



City of Homer
2019 Operating Budget

Depreciation Reserve

General Fund

| <u>Fund & Account #</u> | <u>A/C Name</u> | <u>Actual</u> <u>12/31/2014</u> | <u>Actual</u> <u>12/31/2015</u> | <u>Actual</u> <u>12/31/2016</u> | <u>Actual</u> <u>12/31/2017</u> | <u>Est.</u> <u>8/31/2018</u> |
|-----------------------------|--------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------|
| 156-0367 | PUBLIC ART RESERVES | 171 | 171 | 171 | 171 | 171 |
| 156-0369 | SEAWALL RESERVES | 50,640 | 57,513 | 37,185 | 45,396 | 53,354 |
| 156-0370 | Animal Shelter | (25,895) | (29,158) | 0 | 20,000 | 20,000 |
| 156-0372 | Parks Needs Assessments | 15,208 | 680 | 680 | 680 | 680 |
| 156-0375 | General Fund Reserves | 232,397 | 91,470 | 117,114 | 131,632 | 119,011 |
| 156-0384 | CITY HALL DEPRECIATION | (88,533) | (91,796) | 78,204 | 174,542 | 307,150 |
| 156-0385 | PARKS & REC DEPRECIATION | 88,707 | 79,381 | 74,381 | 47,702 | 31,602 |
| 156-0387 | PLANNING DEPRECIATION | 36,075 | 36,076 | 46,076 | 38,166 | 38,166 |
| 156-0388 | Airport Reserve | 27,607 | 27,608 | 27,608 | 27,608 | 27,608 |
| 156-0390 | LIBRARY DEPRECIATION | 32,589 | 14,703 | 14,703 | 67,323 | 157,323 |
| 156-0393 | FIRE DEPRECIATION | 76,583 | 45,302 | 44,175 | 94,961 | 94,961 |
| 156-0394 | POLICE DEPRECIATION | 144,806 | 101,078 | 84,296 | 269,103 | 269,103 |
| 156-0395 | PUBLIC WORKS DEPR. | 364,464 | 235,013 | 299,815 | 299,815 | 299,815 |
| 156-0396 | OLD MIDDLE SCHOOL DEPR. | 188,281 | 188,131 | 188,131 | 188,131 | 188,131 |
| 156-0397 | Fishing Hole Depr Res | 110,316 | 113,546 | 113,546 | 113,546 | 113,546 |
| 156-0398 | Information Systems Res. | 6,264 | (24,658) | 7,746 | 67,746 | 267,746 |
| 156-0399 | SISTER CITIES | 18,196 | 18,197 | 18,197 | 18,197 | 18,197 |
| 156-0400 | ADA Reserve | 0 | 0 | 0 | 0 | 100,000 |
| <u>Fund Balance</u> | | <u>1,277,875</u> | <u>863,257</u> | <u>1,152,028</u> | <u>1,604,719</u> | <u>2,106,564</u> |

General Fund - Fleet

| <u>Fund & Account #</u> | <u>A/C Name</u> | <u>Actual</u> <u>End of 2014</u> | <u>Actual</u> <u>12/31/2015</u> | <u>Actual</u> <u>12/31/2016</u> | <u>Actual</u> <u>12/31/2017</u> | <u>Est.</u> <u>8/31/2018</u> |
|-----------------------------|--------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------|
| 152-0375 | ADMIN FLEET RESERVES | 63,391 | 66,383 | 68,918 | 71,419 | 68,973 |
| 152-0380 | Administrative | 41,929 | 41,929 | 41,929 | 41,929 | 41,929 |
| 152-0381 | FIRE FLEET RESERVES | 124,417 | 116,998 | (7,187) | 88,313 | 284,211 |
| 152-0382 | POLICE FLEET | 9,612 | 17,032 | 33,822 | 35,007 | 196,853 |
| 152-0383 | PUBLIC WORKS FLEET | 169,996 | 116,112 | 128,708 | 63,414 | 41,959 |
| 152-0391 | FLEET INSURANCE RESERVES | 139,819 | 139,819 | 139,818 | 139,818 | 139,818 |
| <u>Fund Balance</u> | | <u>549,163</u> | <u>498,272</u> | <u>406,008</u> | <u>439,900</u> | <u>773,743</u> |

Water & Sewer Depreciation Res.

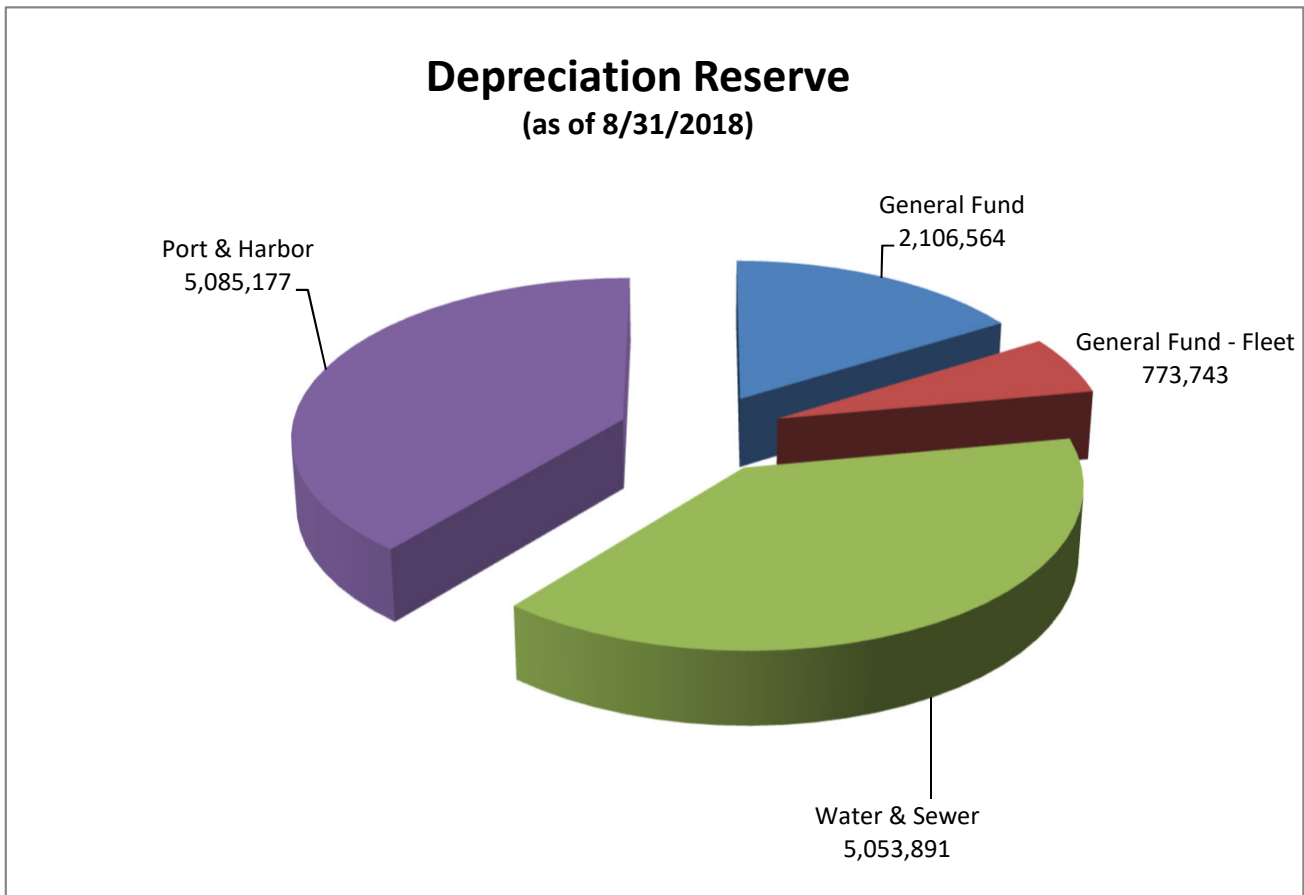
| <u>Fund & Account #</u> | <u>A/C Name</u> | <u>Actual</u> <u>End of 2014</u> | <u>Actual</u> <u>12/31/2015</u> | <u>Actual</u> <u>12/31/2016</u> | <u>Actual</u> <u>12/31/2017</u> | <u>Est.</u> <u>8/31/2018</u> |
|-----------------------------|---------------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------|
| 256-0378 | Water | 2,217,062 | 2,224,878 | 2,490,079 | 2,593,246 | 2,662,537 |
| 256-0379 | Sewer | 1,837,713 | 1,861,716 | 1,930,940 | 2,153,985 | 2,261,353 |
| 256-0932 | Ocean Dr Sewer - Ord 08-38 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 256-0934 | Hillside, Ocean Dr Lp Ord 08-38 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| <u>Fund Balance</u> | | <u>4,184,775</u> | <u>4,216,594</u> | <u>4,551,019</u> | <u>4,877,231</u> | <u>5,053,891</u> |

Port & Harbor Depreciation Res.

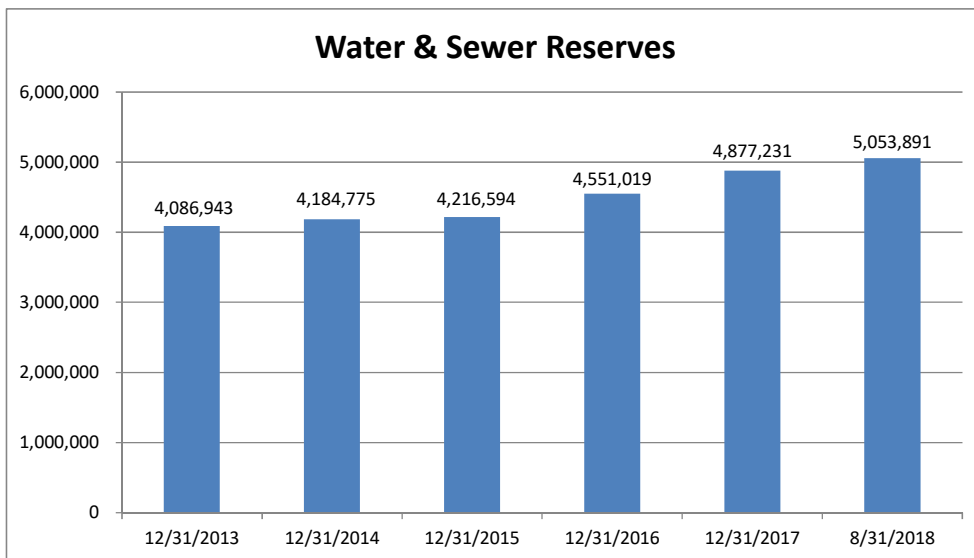
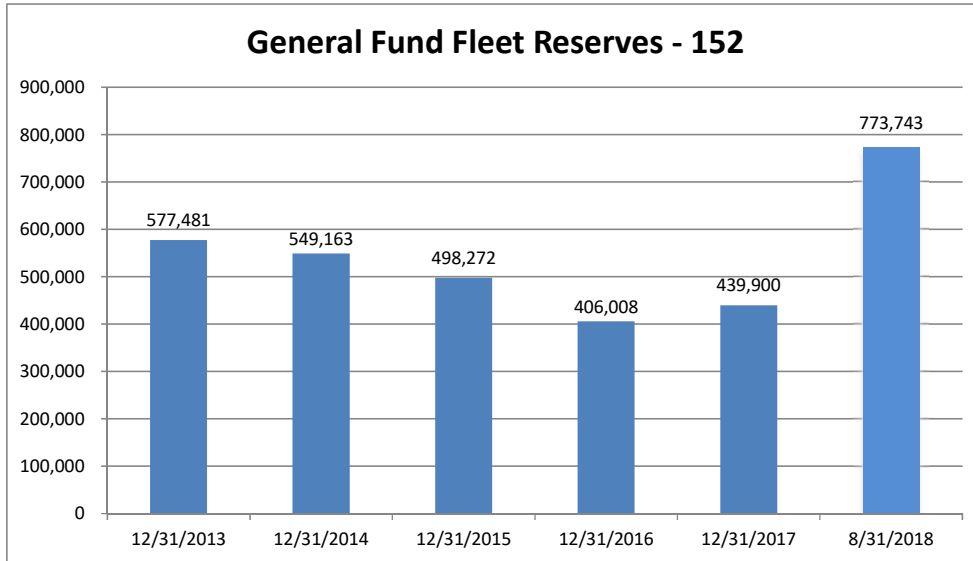
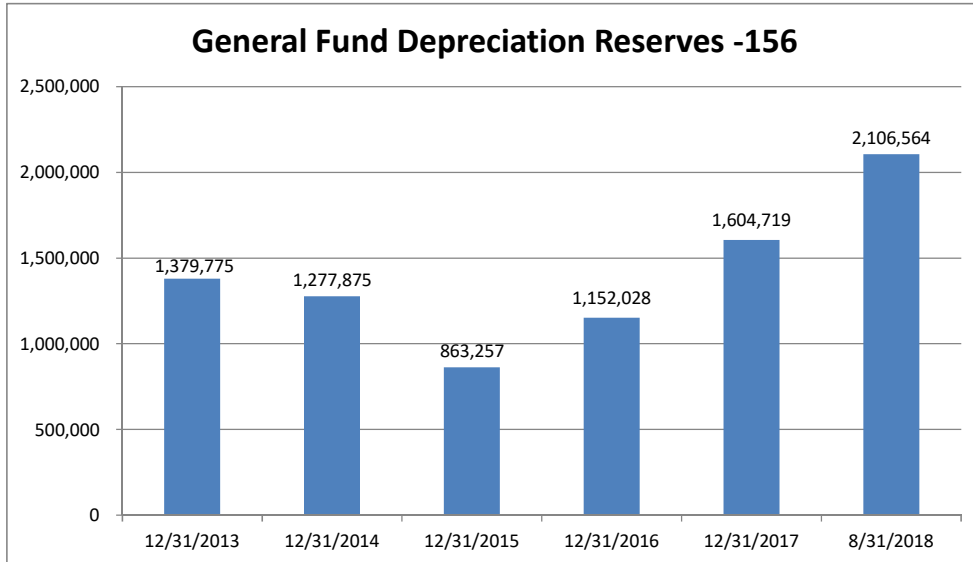
| <u>Fund & Account #</u> | <u>A/C Name</u> | <u>Actual**</u> <u>End of 2014</u> | <u>Actual</u> <u>12/31/2015</u> | <u>Actual</u> <u>12/31/2016</u> | <u>Actual</u> <u>12/31/2017</u> | <u>Est.</u> <u>8/31/2018</u> |
|-----------------------------|---------------------|---------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------|
| 456-0380 | P & H Reserve | 3,354,254 | 3,237,893 | 3,663,476 | 4,197,406 | 4,605,569 |
| 456-0382 | P & H Bond Reserve | 267,045 | 280,995 | 292,595 | 302,645 | 316,895 |
| 452-0374 | P & H Fleet Reserve | 102,892 | 130,735 | 121,214 | 151,214 | 162,713 |
| <u>Fund Balance</u> | | <u>3,724,191</u> | <u>3,649,623</u> | <u>4,077,285</u> | <u>4,651,265</u> | <u>5,085,177</u> |

**City of Homer
2019 Operating Budget**

| Depreciation Reserve | <u>12/31/2014</u> | <u>12/31/2015</u> | <u>12/31/2016</u> | <u>12/31/2017</u> | <u>8/31/2018</u> |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| General Fund | 1,277,875 | 863,257 | 1,152,028 | 1,604,719 | 2,106,564 |
| General Fund - Fleet | 549,163 | 498,272 | 406,008 | 439,900 | 773,743 |
| Water & Sewer | 4,184,775 | 4,216,594 | 4,551,019 | 4,877,231 | 5,053,891 |
| Port & Harbor | 3,724,191 | 3,649,623 | 4,077,285 | 4,651,265 | 5,085,177 |
| Total | <u>9,736,004</u> | <u>9,227,745</u> | <u>10,186,340</u> | <u>11,573,115</u> | <u>13,019,375</u> |

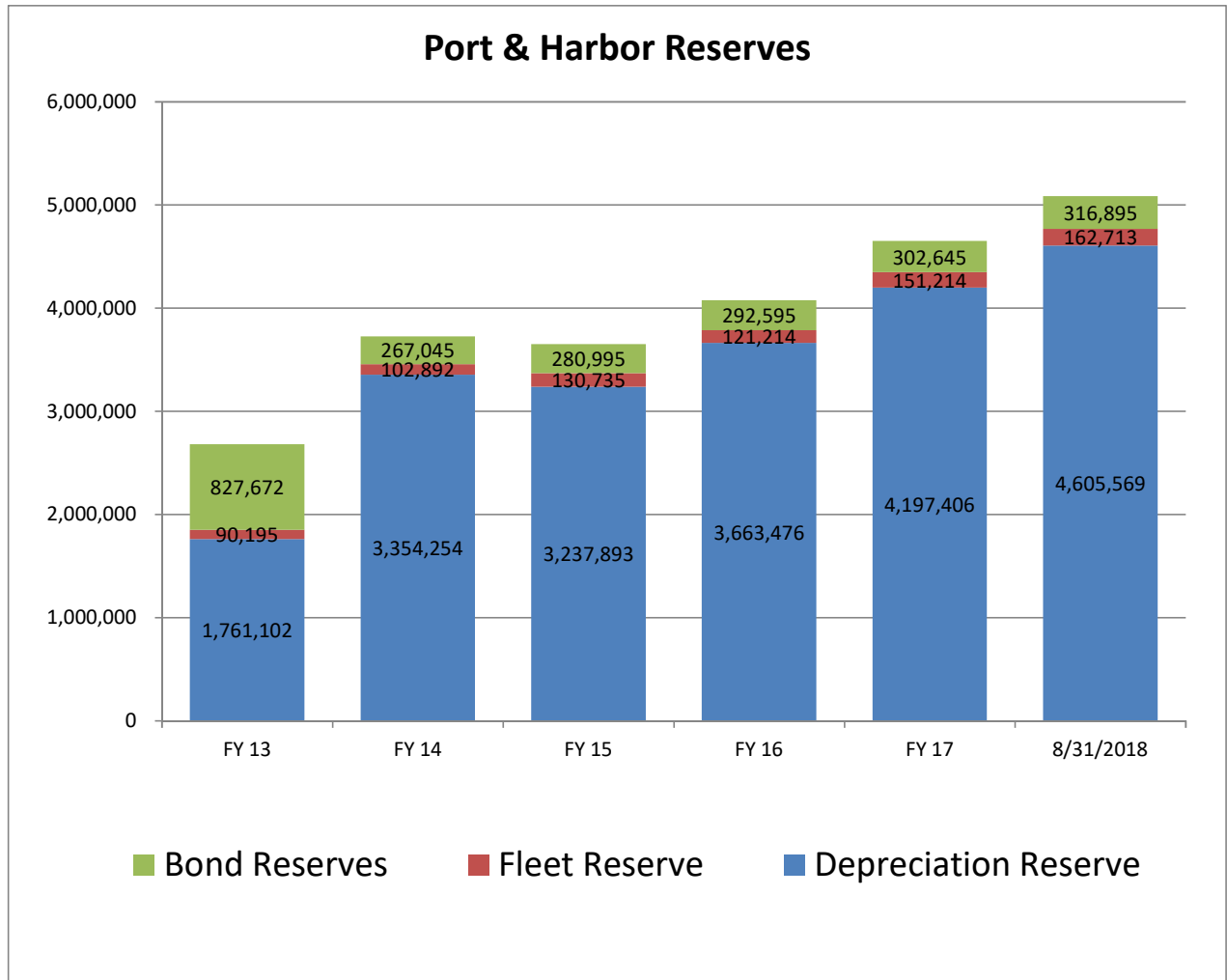


City of Homer
2019 Operating Budget



**City of Homer
2019 Operating Budget**

| Fiscal Year | Depreciation Reserve | Fleet Reserve | Bond Reserves | Total |
|--------------------|-----------------------------|----------------------|----------------------|--------------|
| FY 11 | 1,792,059 | 68,634 | 0 | 1,860,693 |
| FY 12 | 1,583,525 | 87,194 | 500,000 | 2,170,718 |
| FY 13 | 1,761,102 | 90,195 | 827,672 | 2,678,969 |
| FY 14 | 3,354,254 | 102,892 | 267,045 | 3,724,191 |
| FY 15 | 3,237,893 | 130,735 | 280,995 | 3,649,623 |
| FY 16 | 3,663,476 | 121,214 | 292,595 | 4,077,285 |
| FY 17 | 4,197,406 | 151,214 | 302,645 | 4,651,265 |
| 8/31/2018 | 4,605,569 | 162,713 | 316,895 | 5,085,177 |



**CITY OF HOMER
2019 OPERATING BUDGET**

| <u>Page #</u> | <u>Fund Dept A/C</u> | <u>Requests (>=\$5000) Description</u> | <u>BY</u> | <u>Amount</u> | <u>City Manager Approval</u> | <u>Council Approved</u> |
|---------------|----------------------|---|-----------|------------------|------------------------------|-------------------------|
| | | General Fund | | | | |
| | 152-0382 | Patrol Officer Vehicles x2 | Police | 88,000 | 88,000 | |
| | 156-0385 | Lawn Maintenance Equipment | PW | 20,000 | 20,000 | |
| | 156-0388 | Airport Security Cameras | PW | 20,000 | 20,000 | |
| | 156-0388 | Airport Backup Generator | PW | 75,000 | | |
| | 156-0390 | Library Security Cameras | Library | 20,000 | 20,000 | |
| | 156-0394 | Officer Laptop Replacement | Police | 32,428 | 32,428 | |
| | 156-0398 | Licensed Microwave WAN | IT | 130,000 | 130,000 | |
| | | Total General Fund Requests | | 385,428 | 310,428 | - |
| | | Water/Sewer | | | | |
| | 256-0379 | Replace PLC at Sewer Treatment Plant | Sewer | 46,450 | 46,450 | |
| | | 1 Ton Crew Cab Pickup w/Flat Bed | W & S | 49,500 | 49,500 | |
| | | 1 Ton Pickup w/Flat Bed | W & S | 49,500 | 49,500 | |
| | | 1/2 Ton Pickup w/Flat Bed | W & S | 29,500 | | |
| | 256-0379 | Lift Station Safety Hatches | Sewer | 9,600 | 9,600 | |
| | 256-0378 | Dewatering Geo Tubes | Water | 10,761 | 10,761 | |
| | 256-0379 | Muffin Monster Rebuild | Sewer | 10,485 | 10,485 | |
| | 256-0378 | Flat bed w/Tool Box & Headache Rack | Water | 6,800 | 6,800 | |
| | 256-0378 | SCADA Upgrade - Kachemak Dr. PR Station | Water | 36,030 | | |
| | | Total Water and Sewer Reserves | | 248,626 | 183,096 | - |
| | | Port and Harbor | | | | |
| | 456-0380 | Escape Ladders | Port | 40,000 | 40,000 | |
| | 456-0380 | Fire Cart Re-Build | Port | 25,000 | 25,000 | |
| | 452-0374 | Truck mounted sanding unit | Port | 10,000 | 10,000 | |
| | 456-0380 | Ramp 3 Parking Lot Drainage Improvement | Port | 24,500 | 24,500 | |
| | 456-0380 | Fish Dock Crane Re-Build | Port | 85,000 | | |
| | 456-0380 | Harbor Cathodic Protection 2019 | Port | 200,000 | | |
| | | Total Port Reserves | | 384,500 | 99,500 | - |
| | | HART-Homer Area Roads & Trails | | | | |
| | | Total HART | | - | - | - |
| | | Total Capital Requests Only | | 1,018,554 | 593,024 | - |

**CITY OF HOMER
2019 OPERATING BUDGET**

| <u>Page #</u> | <u>Fund Dept A/C</u> | <u>Requests Description</u> | <u>BY</u> | <u>Amount</u> | <u>City Manager Approval</u> | <u>Council Approved</u> |
|---------------|--------------------------|--|-----------|----------------|--------------------------------------|-----------------------------|
| | | Personnel/Operating Budget Requests | | | | |
| | 100-0115 | Full-time Recreational Assistant | Com. Rec. | 60,150 | | |
| | 100-0145 | Books | Library | 10,000 | | |
| | 100-0145 | Depreciation - Technology Equipment | Library | 61,835 | | |
| | 100-0160 | Full-time Police Officer I | Police | 83,665 | | |
| | | Total Personnel/Operating Budget Requests | | 215,650 | - | - |

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Police Date 8/16/2018

| | | |
|--|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Purchase Patrol Vehicles</u> Fund Name: <u>General Fund</u> Account Name: <u>Police Fleet</u> Account # <u>152-0382</u> Estimated Cost: <u>\$88,000</u> | <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) | | |
| 5101 Permanent Employees _____ | | |
| 5102 Fringe Benefits _____ | | |
| 5103 P/T Employees _____ | | |
| 5104 Fringe Benefits P/T _____ | | |
| 5105 Overtime _____ | | |
| Total Personnel Cost _____ | | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This request will fund the purchase of two new four wheel drive police vehicles. We are continuing to replace older vehicles in our transition to all four wheel drive vehicles for the police department. The \$88,000 requested will pay for the purchase and equipping of two new Ford Explorer's. Two older Chevrolet Impala's would be disposed of. The department has three Impala's in its fleet that have been plagued with problems and high maintenance costs. They also perform very poorly on icy roads and are seldom used in the winter. Unit #525 has required \$7,255.48 in parts since 1-1-2016 and 82.7 hours of labor to keep on the road. Unit 524 has required \$11,689.82 in parts and 64.5 hours of labor since 1-1-2016. These are the vehicles targeted for replacement.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Police officers patrol the streets of Homer and respond to calls for service on a 24/7 year round basis to carry out it's public safety mission. Being able to do so with reliable, all weather capable vehicles is crucial to mission success while protecting the safety of our officers. The department's goal of upgrading it's fleet to all four wheel drive vehicles will be nearly complete with this purchase.

Priority of Need: This budget request item ranks # 2 of the department's 3 budget requests.

Requestor's Name: Mark Robl Dept. Head Approval Mark Robl
Date 8/16/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 10/5/2018

| | |
|--|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Lawn Maintenance Equipment</u> Fund Name: <u>General Fund</u> Account Name: <u>Parks Depreciation</u> Account # <u>156-0385</u> Estimated Cost: <u><u>\$20,000</u></u> |
|--|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This funding will go to purchasing several pieces of equipment that will be necessary in the City of Homer taking over the obligations previously covered under a mowing contract. The city will be assuming all work associated with mowing and grounds that was previously contracted out. Staff adjustments have been made in the regular budget, but a one time expense for equipment is necessary. This funding request will provide two large commercial grade mowers, two medium size commercial grade mowers, trailers for transportaion, and associated smaller equipment like string trimmers and brush cutters.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The City of Homer will save money in overall operations with this transition, and the quality of all our parks, grounds, and trails will improve noticeably.

Priority of Need: This budget request item ranks # 1 of the department's 3 budget requests.

Requestor's Name: Dan Gardner Dept Head Approval Carey Meyer
 Date 10/5/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 10/4/2018

| | | |
|--|--|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Airport Security Cameras</u> Fund Name: <u>General Fund</u> Account Name: <u>Airport Depreciation</u> Account # <u>156-0388</u> Estimated Cost: <u>\$20,000</u> | <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) | | |
| 5101 Permanent Employees _____ | | |
| 5102 Fringe Benefits _____ | | |
| 5103 P/T Employees _____ | | |
| 5104 Fringe Benefits P/T _____ | | |
| 5105 Overtime _____ | | |
| Total Personnel Cost _____ | | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

The existing security camera system at the airport is the same as that used in the library, which is also due for replacement. Both systems are aged, analog, and the camera units are no longer available or able to be repaired. Both IT and Building Maintenance personnel have spent much time trying to keep the cameras and system operational. At this point, we have been told never to send cameras in for repair again by the company that used to repair them. The current system is analog vs digital, and the camera units are PTZ (point, tilt, zoom) which means they are motorized which often breaks down rendering them a fixed, narrow range camera. The PTZ units also don't cover a wide field of view unless someone is actually manually operating the camera. This is a problem when evaluating recordings later. We have a proposal for new digital wiring and digital cameras that are more reliable, provide a much higher quality image (HD quality), and provide for much better coverage and recording. There are 11 existing cameras and the proposal is for a total of 14 cameras which will provide coverage where it is currently lacking.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The proposal will bring us up to date with technologically, allow for better coverage and recording, and greatly minimize man hours required to maintain the security camera system. There is a certain liability having inoperable cameras in public buildings.

Priority of Need: This budget request item ranks # 2 of the department's 3 budget requests.

Requestor's Name: Dan Gardner Dept Head Approval Carey Meyer
Date 10/4/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 10/4/2018

| | |
|---|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Airport Backup Generator</u> Fund Name: <u>General Fund</u> Account Name: <u>Airport Depreciation</u> Account # <u>156-0388</u> Estimated Cost: <u><u>\$75,000</u></u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This request is to install a backup generator to keep the airport terminal in operation during power outages. At present, there is no backup. All lights, outlets, cameras, heat, fire alarms, and air handler systems go out until power is restored. Ravn has to utilize a portable generator to power up their computers with an extension cord into their offices. The restrooms have no windows, so they are entirely dark. There is an outside connection for a trailered generator to connect to, but it only powers a few outlets and lights, excluding restrooms. And, when area-wide outages occur, the trailered generator is generally in use on sewer lift stations. A dedicated backup generator should be in place.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

See above narrative

Priority of Need: This budget request item ranks # 3 of the department's 3 budget requests.

Requestor's Name: Dan Gardner Dept Head Approval Carey Meyer
 Date 10/4/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Library Date 8/23/2018

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|--|--|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Security Camera Replacement</u> Fund Name: <u>General Fund</u> Account Name: <u>Library Depreciation</u> Account # <u>156-0390</u> Estimated Cost: <u>up to \$20,000</u> | <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) | | |
| 5101 Permanent Employees _____ | | |
| 5102 Fringe Benefits _____ | | |
| 5103 P/T Employees _____ | | |
| 5104 Fringe Benefits P/T _____ | | |
| 5105 Overtime _____ | | |
| Total Personnel Cost _____ | | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

The Library currently has 12 security cameras placed to prevent vandalism, protect the library's considerable assets, and monitor security in outdoor areas, heavily-trafficked areas indoors, and a few areas inside the library with poor visibility from the front desk. The recordings are also used to obtain information about incidents of theft, vandalism, or other infractions of the law after-the-fact. The cameras are viewable in real-time from the front desk and the police station, with recordings viewable for one week to 10 days.

The cameras must be replaced because they have reached end-of-life. The manufacturer no longer manufactures the cameras, parts, or cables for replacement. The maintenance department can no longer repair or replace cameras that malfunction.

Public Works has obtained an initial quote for \$17,000. I've added 10% contingency and rounded up to \$20,000 maximum, since the quote is only good for 30 days.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The cameras are necessary for public safety, staff safety, and protection of the Library building and assets.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Ann Dixon Dept Head Approval Ann Dixon
Date 8/23/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Police Date 8/16/2018

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|---|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Dell Laptops</u> Fund Name: <u>General Fund</u> Account Name: <u>Police Depreciation</u> Account # <u>156-0394</u> Estimated Cost: <u>\$32,428</u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This request consists of purchasing 11 new laptop computers and docking stations to replace the laptops currently assigned and used by every officer. These computers are the heart of our local TRAX system. The system is utilized by law enforcement officers statewide for issuing citations and writing traffic accident reports. The court system stopped accepting paper citations several years ago and will only accept TRAX citations delivered electronically. Our current laptops are Panasonic tough books purchased through a state grant. They are now ten years old and not repairable. Two of them failed this year and were replaced with existing funds straining our budget. It is important to ensure these computers are reliable and up to date. They are several weeks out when ordered. Every patrol vehicle has a docking station specific to the computer and there are docking stations at the officers workstations in the building. We intend to replace the Panasonics with Dell Latitudes at a significantly lower cost.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Traffic enforcement and responding to accidents is part of the department's core public safety mission. Officers without a working TRAX computer are not able to meet this essential mission requirement.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Mark Robl Dept. Head Approval Mark Robl
 Date 8/16/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department IT

Date 8/23/2018

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|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Licensed Microwave Wide Area Network</u> Fund Name: <u>General Fund</u> Account Name: <u>IT Depreciation</u> Account # <u>156-0398</u> Estimated Cost: <u>\$130,000</u> |
|---|---|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

The City of Homer needs to upgrade the bandwidth, security, and reliability of the Wireless Network links interconnecting all City Buildings. This project will build out a carrier grade licensed Microwave Ring network that will connect all City Departments. The Microwave links will be 350Mbit full duplex and carry a FIPS-140-2 certification as required for the Homer Police Department. Building and maintaining this ring will provides significant savings over any other current option for connectivity. The expected life span is 10 years. An alternate option is a 36 month lease with a \$1 residual. This would be approximately 3 annual payments of \$50,000.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

This network upgrade is needed to fully retire the use of unlicensed radio frequencies that are subject to interference from other parties operating near city facilities. The upgraded connection speed will allow IT to improve the backup and recovery windows and consolidate services currently duplicated at each site and gain efficiencies of scale.

Priority of Need: This budget request item ranks # 1 of the department's 1 budget requests.

Requestor's Name: Nick Poolos Dept Head Approval Nick Poolos
 Date 8/23/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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|--|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | Request Title <u>Replace Programmable Logic Computer (PLC) at STP.</u> Fund Name: <u>Sewer Reserve Fund</u> Account Name: <u>SWR Reserve</u> Account # <u>256-0379</u> Estimated Cost: <u>\$46,450</u> |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

PLC (programmable logic computer), I/O spare, control Room Panel upgrade, replace switches, motor starters. The PLC is 29 years old and has failed in the past. The PLC is the "brain" that runs the critical equipment in the Sewer Treatment Plant. It is essential to the operation of the STP.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

This is the 3rd and final phase of the PLC (programmable logic computer) replacement. With out this equipment the Sewer Treatment Plant will not be able to protect the environment and protect public health by treating the waste stream to EPA stanards.

Priority of Need: This budget request item ranks # 1 of the department's 9 budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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|--|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>1 Ton Crew Cab Pick up, with flat bed</u> Fund Name: <u>Water/ Sewer Reserve</u> Account Name: <u>WTR /SWR RESERVES</u> Account # <u>256-0378/256-0379</u> Estimated Cost: <u>\$49,500</u> |
|--|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This truck will replace a 1997 service pick-up truck. The '97 has extensive rusting of the under carriage and frame. City mechanics have been welding the frame back together to keep this truck operational. This truck is equipped with a crane and tool boxes. It is used to haul large pumps, motors, pipe and fittings, etc. It currently has a tool bed. The tool boxes are rusting and the hinges and latches are failing. Mechanics have been welding the boxes back together to keep them operational. Some tool boxes completely unusable. The transmission is going out and the truck is currently parked except for emergency use only. An emergency would be pull a lift station pump that has failed. The Dept has an operational crane that will be removed from the truck that is being replaced and installed the new truck.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The crew cab will be helpful to transport multiple crew member to job sites thereby reducing the need for extra vehicles on site and keeping the work site safer and more manageable from a traffic control aspect. This truck is equipped with a crane that is essential for removing and servicing lift station pumps. The inability to properly repair and service lift station pump will result in an interruption of service and potentially put public health at risk through sanitary sewer over flow (flooding in homes, businesses and discharge to the environment).

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>1 Ton Pick up, with flat bed</u> Fund Name: <u>Water/ Sewer Reserve</u> Account Name: <u>WTR /SWR RESERVES</u> Account # <u>256-0378/256-0379</u> Estimated Cost: <u>\$49,500</u> |
|---|---|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This truck will replace a year 2000 service pick-up truck with a tool bed. The service truck has extensive rusting of the under carriage and frame. City mechanics have been welding the frame back together to keep this truck operational. It is used to haul large pumps, motors, pipe and fittings, etc. The tool boxes are rusting and the hinges and latches are failing. Mechanics have been welding the boxes back together to keep them operational. Some tool boxes completely unusable.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

This truck is equipped with tools used to maintain the distribution system and collections system. It is use in the flushing and smoke testing operations. It is also used to haul large pumps, motors, pipe and fittings, etc. in the maintenance and repair of the distribution system. This truck is essential to the maintenance and operation of pressure reducing stations, fire hydrants, customer valves, main lines and valve, etc. Proper maintenance of the system insures uninterrupted delivery of potable drinking water to our customers and insures fire protection is available when needed.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager
 Recommendation: Approved Denied Amended

Comments:

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>1/2 Ton Pick up, with flat bed</u> Fund Name: <u>Water/ Sewer Reserve</u> Account Name: <u>WTR /SWR RESERVES</u> Account # <u>256-0378/256-0379</u> Estimated Cost: <u>\$29,500</u> |
| (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Funds would be used to replace a 1996 1/2 ton pick up. This truck is use to haul parts and fittings to various job sites. This is one of the oldest trucks in the fleet which means it is requiring more maintenance. The body and under carriage are very corroided.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Trucks transport crew members, tools and parts to various job sites, like lift staions and pressure reducing stations, where a lot of our duties are performed.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Lift Station Safety Hatches</u> Fund Name: <u>Sewer Reserve Fund</u> Account Name: <u>SWR Reserve</u> Account # <u>256-0379</u> Estimated Cost: <u>\$9,600</u> |
| (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Two of our sewer lift stations have no safety hatches installed. One is 15 ft deep and the other 21ft deep. Just looking in the lift station for a routine check is hazardous, but to work on them, especially in inclement weather, is extremely dangerous for the crew. We would like to retrofit these 2 hatches with hatches that are equipped with safety grates to enhance our fall protection and create a safer work environment for our City employees.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Safety hatches insure that employees can perform their duties in a safe manner. Safety hatches reduce injuries and death thereby reducing the City's liability while keeping the department in compliance with OSHA

Priority of Need: This budget request item ranks # 5 of the department's 9 budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments:

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Dewatering Geo Tubes</u> Fund Name: <u>Water Reserve</u> Account Name: <u>WTR RESERVES</u> Account # <u>256-0378</u> Estimated Cost: \$ <u>10,761</u> |
|---|---|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

These funds are for Geo Tubes. Geo Tubes are used to de-water sludge's. These are needed to de-water sludge in the backwash ponds at the WTP. The north pond will be over loaded soon with sludge and needs to be dewatered. If the pond becomes overloaded it can negatively effect the treatment process or discharge backwash water to the environment.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The backwash ponds allow material cleaned off the filters to settle and be retained in the pond while the water is recycled back to the plant. The plant efficiency is reduce when backwash waters can not be recycled.

Priority of Need: This budget request item ranks # 6 of the department's 9 budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager
 Recommendation: Approved Denied Amended

Comments:

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Muffin Monster rebuild</u> Fund Name: <u>Sewer Reserve Fund</u> Account Name: <u>SWR Reserve</u> Account # <u>256-0379</u> Estimated Cost: <u>\$10,485</u> |
| (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Funds will be used to rebuild the Muffin Monster at Campground LS. The Muffin Monster is a grinder that reduces the size of material entering the LS prior to pumping. This grinder aids in reducing LS failures due to pumps plugging. It also helps to reduce maintenance cost, call outs and sanitary sewer over flows, which are illegal by EPA standards.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

. The muffin monster plays a big role in reducing pump failures in 4 different lift stations. Pumps failures increase cost of maintenance and labor.

Priority of Need: This budget request item ranks # 7 of the department's 9 budget requests.

Requestor's Name: Todd Cook Dept. Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Flat bed w/ tool boxes and headache rack</u> Fund Name: <u>Water Reserve</u> Account Name: <u>WTR RESERVES</u> Account # <u>256-0378</u> Estimated Cost: \$ <u>6,800</u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

These funds will be used to outfit the meter reader/ repair truck with a flat bed and tool boxes. Currently we use a 1/2 truck with a standard bed. Space is limited and awkward to work from. It will also be more useful during an emergency, like a main break. City mechanics will install equipment in order to save money.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The bed change out will allow the meter tech to carry more tools and parts to better server our customers and back up utility crew when needed.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Public Works Date 9/8/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>SCADA upgrade for Kachemak Dr. PR Station</u> Fund Name: <u>Water Reserve</u> Account Name: <u>WTR RESERVES</u> Account # <u>256-0378</u> Estimated Cost: \$ <u>36,030</u> |
|--|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Kachemak Dr. Pressure Reducing Station has become a more active station since we connected Kachemak Dr water mains. Kachemak PRS now controls water to the spit. Water to the spit is very important for a lot of reasons. Remote monitoring would enable the operators to provide better service to the spit more effectively. These funds would be used to install Supervisory Control and Data Acquisition (SCADA) system. With out remote monitoring we are operating a portion of our system blind. That is acceptable in low flow areas and dead ends. The PR Station serves the Spit. Uninterrupted water service is essential on the Spit.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

. Remote monitoring allows operators to have better control over the system. It can give early indications of problems. Data collected can be used to better serve customers, like flow and pressure data.

Priority of Need: This budget request item ranks # 9 of the department's 9 budget requests.

Requestor's Name: Todd Cook Dept Head Approval Carey Meyer
 Date 9/8/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 8/27/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Escape Ladders</u> Fund Name: <u>Port and Harbor</u> Account Name: <u>Port and Harbor Depreciation</u> Account # <u>456-0380</u> Estimated Cost: <u>\$40,000</u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

We began installing Up and Out safety ladders in all the new annual moorage stalls during our 2015 float project. We choose this particular product after an extensive product search and actual field trial, and found it to be the best all-around ladder for our use. It has been a goal to have escape ladders in every stall in the harbor and with this funding we will be able to accomplish that goal.
 At this time we have not found a ladder that will work for us in the transit areas of the harbor but we are actively searching for solutions.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

This is a relatively inexpensive safety feature that helps to make the floats safer for everyone.
 Earlier this year I heard from one of our lessees that they had the occasion to use the escape ladder in their stall because of an accidental overboard situation. They reported that the ladder worked quite well and that because the person was able to "self rescue" they were not injured or bruised like what could have happened if others were trying to help them out of the water back onto the float.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
 Date 8/27/2018

City Manager Recommendation: Approved Denied Amended

Comments:

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 8/27/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Fire Cart rebuild</u> Fund Name: <u>Port and Harbor</u> Account Name: <u>Port and Harbor Depreciation</u> Account # <u>456-0380</u> Estimated Cost: <u><u>\$25,000</u></u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This project will fund rebuilding the fourth of seven float system fire response carts. This upgrade project consists of replacing the 30 year old engine and pump assemblies, upgrading the cooling pumps with self-priming pumps, installing new lighting and hose storage, and replacing the self-propelled cart with a new track driving model.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Upgrading our fire response equipment is essential part of our safety infrastructure. The older fire carts have become finicky to operate over the years and as a result are less reliable. Therefor Firefighters are not as confident of the fire carts. Our upgrade prgram returns these valuable response tools to service in better than new condition.

Priority of Need: This budget request item ranks # 2 of the department's 6 budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
 Date 8/27/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 9/21/2018

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| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Truck mounted sanding unit</u> Fund Name: <u>Port and Harbor</u> Account Name: <u>Port and Harbor Fleet</u> Account # <u>452-0374</u> Estimated Cost: <u><u>\$10,000</u></u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

The Port and Harbor department is responsible for plowing and sanding the parking lots, ramp approaches, the Pioneer dock, Deep Water dock, and the Fish Dock. This expenditure is to replace our old sanding unit that is in need of an upgraded due to age and use.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Sanding the facilities in the winter is needed for customer and employee safety. staff have worked to keep this heavily used piece of equipment in service for years, but we believe that it is no longer economical to continue to spending repair dollars on the unit from either a man hours or actual direct equipment repair/cost standpoint.

Priority of Need: This budget request item ranks # 3 of the department's 6 budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
 Date 9/21/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 10/3/2018

| | | |
|--|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title <u>Ramp 3 parking lot drainage improvement</u> Fund Name: <u>Port and Harbor</u> Account Name: <u>Port and Harbor Depreciation</u> Account # <u>456-0380</u> Estimated Cost: <u>\$24,500</u> | <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) | | |
| 5101 Permanent Employees _____ | | |
| 5102 Fringe Benefits _____ | | |
| 5103 P/T Employees _____ | | |
| 5104 Fringe Benefits P/T _____ | | |
| 5105 Overtime _____ | | |
| Total Personnel Cost _____ | | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

A large deep puddle forms at the entrance of our ramp 3 parking lot. It is a chronic problem that happens after every rain squall. Public works staff has attempted to address the issue in the past. However, we have found that there is more extensive effort needed if we are going to be able to keep the area drained permanently. If approved this funding will be used to hire a local contractor to re-grade the area, install a drywell complete with a manhole and then pave the location with blacktop. The affected area is small (approximately 50' by 75') but it sees heavy traffic all year round from both vehicles and foot traffic due to its central location.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The Port/harbor enterprise manages and collects fees from the ramp approach parking lots. Vessel owners have complained for years about the "lake" at the entrance of ramp 3 parking lot. Making this improvement will be a way to show a much-needed improvement that in turn will help to justify parking fees.

Priority of Need: This budget request item ranks # 4 of the department's 6 budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
Date 10/3/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 8/27/2018

| | |
|---|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ <hr/> (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Fish Dock Crane re-build</u> <hr/> Fund Name: <u>Port and Harbor</u> <hr/> Account Name: <u>Port and Harbor Depreciation</u> <hr/> Account # <u>456-0380</u> <hr/> Estimated Cost: <u><u>\$85,000</u></u> |
|---|---|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

funding will be used to rebuild crane #4 on the fish dock. Currently use on the fish dock is lower than historical use but we have seen ups and downs in the industry before. Staff recommend using this time to catch up on maintenance to be prepared for the next big push in the fisheries.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Fish Dock cranes must be maintained to OSHA standards and this funding will allow for a complete top to bottom rebuild to b it into like new condition.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
 Date 8/27/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Port and Harbor Date 8/27/2018

| | |
|---|--|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input checked="" type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title <u>Harbor cathodic protection 2019</u> Fund Name: <u>Port and Harbor</u> Account Name: <u>Port and Harbor Depreciation</u> Account # <u>456-0380</u> Estimated Cost: <u>\$200,000</u> |
|---|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

Installing zinc anodes will extend the life of the steel pile and are essential component to our maintenance program. Over time the galvanized coatings on the piling has been depleted by electrolysis and this project help to prolong the life span of the steel pile by installing large sacrificial anoids or that will protect the steel from the affects of Electrolisis.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

this is a good investment of maintenance dollars that will pay off in the long term.

Priority of Need: This budget request item ranks # 6 of the department's 6 budget requests.

Requestor's Name: Bryan Hawkins Dept Head Approval Bryan Hawkins
 Date 8/27/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Admin/Community Rec Date 8/24/2018

| | |
|--|--|
| <input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Recreation Assistant</u> Salary Range & Step <u>4B</u> Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ <hr/> (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost <u>\$60,150</u> | <input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input type="checkbox"/> Operating Line Item Increase Request Title _____ Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: _____ |
|--|--|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

The Community Recreation program continues to grow and strives to meet the demands and expectations of the public. In 2017, we had over 4,000 participants and a conservative estimate of approximately 24,000 visits. There has been numerous requests and concerns from city residents for assistance with after school recreational/educational programs for our local youth. This was strongly supported by two local surveys completed the past two years. We currently operate in four different locations (Homer High, Homer Middle, HERC & West Homer Elementary) with over 75 different activities offered every year. The city's recreation program 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. The additional full time employee would allow for improved direct supervision, meet the demands of the public with the expansion of existing and new programs especially for after school programs for elementary school age children. This staff person would also allow for a creation of a much needed summer camp program, provide crucial staff support for the recreation manager and enhance overall programmatic services to local residents and visitors.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The Community Recreation mission statement: "*The City of Homer Community Recreation will **promote community involvement and life-long learning through educational and recreational opportunities for people of all ages.** This will be accomplished through maximizing usage of all community facilities and resources. While utilizing, expanding and uniting local business and school resources and expertise. Our program shall be designed to recognize cultural diversity and **to address social and community concerns.***" This request relates to addressing the community's expressed concerns with the lack of afterschool recreational/educational opportunities for our local youth while fulfilling the primary mission of facilitating community involvement and life long learning through educational and recreational opportunities for all ages.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Mike Illg Dept Head Approval Mike Illg
 Date 8/24/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Library Date 8/24/2018

| | |
|--|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year _____ | <input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input checked="" type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) 5101 Permanent Employees _____ 5102 Fringe Benefits _____ 5103 P/T Employees _____ 5104 Fringe Benefits P/T _____ 5105 Overtime _____ Total Personnel Cost _____ | Request Title <u>Books</u> Fund Name: <u>General Fund</u> Account Name: <u>Library - Books</u> Account # <u>100-0145-5228</u> Estimated Cost: <u>\$10,000</u> |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This amount is needed to restore the book budget funding to 2016 levels. The book budget was cut by \$20,000 (43%) in 2016. We relied on a Rasmuson grant to make up much of the difference in 2016. In 2017 we used up most funds remaining in the Library Donation Fund to get by. In 2018 \$10,000 was restored. In the meantime, the cost of books (physical and digital) has continued to rise. Due to budget limitations we are returning worn-out books to the shelves, which should be replaced, and are unable to adequately update some sections of the collection, for example Reference (which tends to contain very expensive books); business, law, and testing guides, which update frequently; and popular circulating sections, such as fiction, health/medical, and travel guides. To avoid a deteriorating collection, funding must be restored to at least 2016 levels.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

Books in all formats continue to be a core aspect of library services, providing information essential to personal and economic development, paths to literacy, continuing education, exposure to literature, development of empathy and imagination, and understanding of history, current events, and culture.

Priority of Need: This budget request item ranks # 2 of the department's 3 budget requests.

Requestor's Name: Ann Dixon Dept Head Approval Ann Dixon
Date 8/24/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Library Date 8/24/2018

| | |
|--|---|
| <input type="checkbox"/> Request for Additional Personnel: Position Title _____ Salary Range & Step _____ Full-time <input type="checkbox"/> 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 _____ | <input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) <input checked="" type="checkbox"/> Operating Line Item Increase Request Title <u>Depreciation Fund for Technology Equipment</u> Fund Name: <u>General Fund</u> Account Name: <u>Library - Computer Related Items</u> Account # <u>100-0145-5233</u> Estimated Cost: <u><u>\$61,835</u></u> |
|--|---|

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

A depreciation fund is needed to replace essential library equipment and technology as it becomes obsolete, including 1) security cameras; 2) public computers and printers; 3) circulation desk computers; 4) network hardware; 5) videoconferencing equipment; 6) portables used for programming.
 See attached Technology Equipment Depreciation Schedule.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The security cameras are essential for public safety, staff safety, and to protect the assets of the Library. The public computers are essential to fulfill one of the Library's core missions, to provide equal access to information for all members of the community. Circulation desk computers are essential to help patrons find materials and information and to track materials lent to the public. Network hardware is essential to operating all public services and staff workstations at the library. Videoconferencing equipment provides access to information for the public, as well as staff training, distance meetings, and other opportunities for educational, economic, and cultural enrichment. Laptops and iPads are heavily used for programs for adults and youth at the library.

Priority of Need: This budget request item ranks # of the department's budget requests.

Requestor's Name: Ann Dixon Dept Head Approval Ann Dixon
 Date 8/24/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

| Item | Rotation | Total Amount to Replace | Annual Depreciation Reserve Needed | Life Span Used | Deferred Depreciation | Total Depreciation for FY2019 |
|--|----------|-------------------------|------------------------------------|----------------|-----------------------|-------------------------------|
| Security Camera Server | 5 years | \$5,000 | \$1,000 | 3 | \$3,000 | \$4,000 |
| Security Cameras & Hardware | 10 years | \$20,000 | \$2,000 | 10 | \$20,000 | \$22,000 |
| Public Computers (monitors, hardware, software) | 4 years | \$30,000 | \$7,500 | 2 | \$15,000 | \$22,500 |
| Public Printers (1 color, 1 B&W) | 3 years | \$1,000 | \$333 | 3 | \$999 | \$1,332 |
| Circulation Desk Computers (3 monitors, hardware, software) | 4 years | \$8,000 | \$2,000 | 4 | \$8,000 | \$10,000 |
| Staff Printer | | | | | | |
| Network | 5 years | \$5,000 | \$1,000 | 1 | \$1,000 | \$2,000 |
| Videoconference Equipment | 10 years | \$20,000 | \$2,000 | 7 | \$14,000 | \$16,000 |
| Portables (iPads, laptops used for programming) | 4 years | \$5,000 | \$1,000 | 4 | \$4,000 | \$5,000 |
| | | | | | | |
| | | \$94,000 | \$16,833 | | \$65,999 | \$82,832 |
| Note: FY19 Budget Request if funded at \$20,000 will reduce this amount to \$2,000 | | | | | | |
| Note: if no other equipment needs arise FY18, I should be able to purchase these this fiscal year, reducing this amount by \$4,000 to \$1,000 | | | | | | |
| Total Depreciation for FY2019 less \$21,000 | | | | | | \$61,835 |

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2019**

Requesting Department Police Date 8/16/2018

| | | |
|---|--|---|
| <input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Police Officer I</u> Salary Range & Step <u>14A</u> Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Hours Per Year <u>2080</u> | <input type="checkbox"/> Capital Request (for acquiring/constructing a major, long-term asset valued at \$5,000 or more) Request Title _____ Fund Name: _____ Account Name: _____ Account # _____ Estimated Cost: _____ | <input type="checkbox"/> Operating Line Item Increase |
| (FINANCE DEPT WILL COMPLETE) | | |
| 5101 Permanent Employees _____ | | |
| 5102 Fringe Benefits _____ | | |
| 5103 P/T Employees _____ | | |
| 5104 Fringe Benefits P/T _____ | | |
| 5105 Overtime _____ | | |
| Total Personnel Cost <u>\$83,665</u> | | |

Fully describe the specifics of your budget request i.e. item(s) to be purchased, their function and justification.

This request is to add and fund another police officer position for the department. The police department has become busier and busier over the years. We have not added an officer position to the force in over twenty years. Since then the demands on our services have increased and we are continually asked to provide new and varied services with the same workforce. Officer safety concerns have changed dramatically, police officers are now targeted by criminals and the on-duty deaths of officers is higher than ever before. The documentation required by the courts and legal system to successfully prosecute a criminal case has increased resulting in longer report writing and case preparation times. Due to call volumes, case loads and personnel shortages we are not currently able to perform basic traffic enforcement duties on a regular basis. Often our response to problem areas in town is strictly complaint based and regular patrols of those areas are not possible. With our current staffing we cannot schedule two officers on a 24/7 basis consistently. Adding one new officer to the force will improve the safety of police officers and allow us to provide a higher, more complete level of public safety services to the community.

How is this request necessary for the Department to carry out its mission, or to meet Department goals?

The department cannot provide the high level of public safety services the community deserves without adequate staffing. Part of our core mission is to provide consistent traffic and security patrols which we are no longer able to do. Officer safety is a constant focus at the department and will be enhanced with the addition of at least one officer.

Priority of Need: This budget request item ranks # 1 of the department's 3 budget requests.

Requestor's Name: Mark Robl Dept. Head Approval Mark Robl
Date 8/16/2018

City Manager Recommendation: Approved Denied Amended

Comments: _____

City of Homer
2019 Operating Budget



DEBT SERVICE FUND

This section is for information purposes only. Each fund budgets its debt service separately.

General Fund –

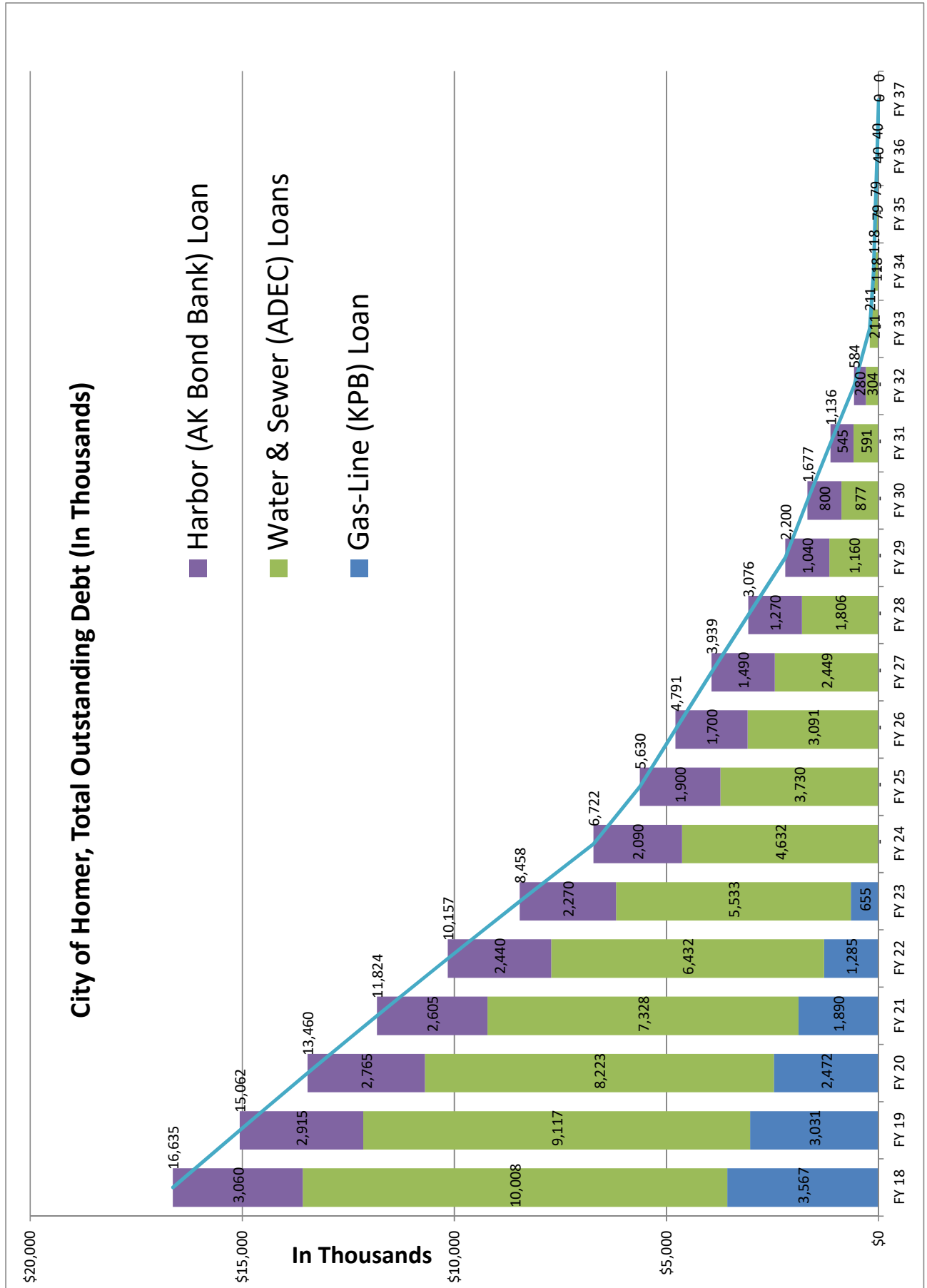
- **Gas line Loan (KPB):** In 2014, the City financed the Natural Gas infrastructure with a loan from the Kenai Peninsula Borough. The total loan balance was \$12,359,388 with a monthly compounding interest rate of 4%. In 2015 and 2016, the City made sizeable payments of \$4,094,163 and \$3,686,459, respectively. The loan requires an annual payment of **\$682,158**.

Utility Fund –

- **Homer Accelerated Water/Sewer Projects (HAWSP):** One sixth of all sales tax received by the city goes to HAWSP Fund to serve the debt, which funds new utility infrastructures. Loans are provided by Alaska Clean Water/Drinking Water through Alaska Department of Environmental Conservation (ADEC). Loan usually comes with 20 year term and 1.5% interest rate.

Port & Harbor Fund –

- The City of Homer took part of the 2013 Alaska Municipal Bond Bank General Obligation Bonds (2013 A & 2013 B Series) Issuance. Port & Harbor received the bond proceeds (in the form of loan).



**City of Homer
2019 Operating Budget**

City of Homer, Total Outstanding Debt

| <u>Fiscal Year</u> | <u>Gas-Line (KPB) Loan</u> | <u>Water & Sewer (ADEC) Loans</u> | <u>Harbor (AK Bond Bank) Loan</u> | <u>Total Balance as of 12/31/2017</u> |
|--------------------|--------------------------------|---|---------------------------------------|---|
| FY 18 | 3,567,350 | 10,007,972 | 3,060,000 | 16,635,321 |
| FY 19 | 3,030,531 | 9,116,591 | 2,915,000 | 15,062,122 |
| FY 20 | 2,471,841 | 8,223,428 | 2,765,000 | 13,460,269 |
| FY 21 | 1,890,390 | 7,328,454 | 2,605,000 | 11,823,844 |
| FY 22 | 1,285,249 | 6,431,644 | 2,440,000 | 10,156,893 |
| FY 23 | 655,454 | 5,532,969 | 2,270,000 | 8,458,423 |
| FY 24 | | 4,632,402 | 2,090,000 | 6,722,402 |
| FY 25 | | 3,729,915 | 1,900,000 | 5,629,915 |
| FY 26 | | 3,090,529 | 1,700,000 | 4,790,529 |
| FY 27 | | 2,449,164 | 1,490,000 | 3,939,164 |
| FY 28 | | 1,805,789 | 1,270,000 | 3,075,789 |
| FY 29 | | 1,160,377 | 1,040,000 | 2,200,377 |
| FY 30 | | 876,898 | 800,000 | 1,676,898 |
| FY 31 | | 591,318 | 545,000 | 1,136,318 |
| FY 32 | | 303,607 | 280,000 | 583,607 |
| FY 33 | | 211,149 | - | 211,149 |
| FY 34 | | 118,263 | - | 118,263 |
| FY 35 | | 79,276 | | 79,276 |
| FY 36 | | 39,858 | | 39,858 |
| FY 37 | | 0 | | 0 |

City of Homer
2019 Operating Budget

| Governmental Activities | | | | | | | | | | Audited | | | Unaudited | | |
|---|---------|--------|------------|----------|----------|----------|-------------------|------------|----------|-----------|----------|-----------|-------------------|------------|--|
| Loan Description | Fund | Loan # | Original | Maturity | PMT Due | Interest | Ending Balance | 12/31/2017 | Paid Off | Principal | Interest | Total PMT | Ending Balance | 12/31/2018 | |
| USDA #987-20 Library Loan | General | 97-20 | 1,700,000 | 2033 | Sept | 4.125% | | | | | | | | | |
| ACWF #409031 - Sewer Ext | Sewer | 409031 | 3,462,402 | 2025 | Aug | 1.500% | 975,776 | | | 121,973 | 14,637 | 136,610 | 853,803 | | |
| ADWF #409041 - Water Ext | Water | 409041 | 3,389,321 | 2025 | Aug | 1.500% | 1,144,622 | | | 143,077 | 17,169 | 160,246 | 1,001,545 | | |
| ACWF #409261 - KDPHII Sewer | Sewer | 409261 | 1,591,733 | 2032 | Aug | 1.500% | 1,204,342 | | | 79,587 | 17,907 | 97,494 | 1,124,756 | | |
| ACWF #409081 - Sewer | Sewer | 409081 | 3,250,000 | 2034 | Apr | 1.500% | 923,839 | | | 54,344 | 13,858 | 68,202 | 869,495 | | |
| ADWF #409271 - KDPHII - Water | Water | 409271 | 2,150,000 | 2032 | Aug | 1.500% | 1,572,253 | | | 94,248 | 23,584 | 117,831 | 1,478,005 | | |
| ADWF #409131 - Water TP | Water | 409131 | 8,000,000 | 2029 | Dec | 1.500% | 4,368,019 | | | 364,001 | 65,520 | 429,521 | 4,004,018 | | |
| ACWF #409051 - Sewer Master Plan | Sewer | 409051 | 148,047 | 2016 | Aug | 1.500% | - | | | | | | - | | |
| ADWF #409091 - Water Distribution | Water | 409091 | 85,739 | 2037 | Mar | 1.500% | 85,739.00 | | | 3,708 | 42 | 3,750 | 82,031 | | |
| ACWF #409111 - Eric Ln Sewer | Sewer | 409111 | 190,926 | 2037 | Oct | 1.500% | 190,926.62 | | | 9,546 | 1,130 | 10,676 | 181,379 | | |
| ACWF #409071 - KDRPHII | Sewer | 409071 | 442,630 | 2037 | Mar | 1.500% | 442,630.00 | | | 19,142 | 218 | 19,360 | 423,488 | | |
| Sweeper | General | | | 2020 | Apr | | | | | | | | | | |
| Dump Truck | General | | | 2017 | Monthly | | | | | 30,011 | 1,795 | 31,806 | 54,397 | | |
| Gas line (KPB Loan) | General | | 12,359,388 | 2025 | Sept | 4.000% | 4,076,246 | | | 515,804 | 166,354 | 682,158 | 3,560,442 | | |
| Total Debt - Government¹ | | | | | | | 15,068,800 | | | | | | 13,633,359 | | |
| Accrued Leave | | | | | | | 713,408 | | | | | | 713,408 | | |
| Total Debt - Government² | | | | | | | 15,782,208 | | | | | | 14,346,767 | | |
| Enterprise Fund Activities | | | | | | | | | | | | | | | |
| Loan Description | Fund | Loan # | Original | Maturity | PMT Due | Interest | Ending Balance | | | | | | | | |
| Harbor: General Obligation Bonds | Harbor | | 3,735,000 | 2033 | June/Dec | 2% | 3,200,000 | | | 140,000 | 145,750 | 285,750 | 3,060,000 | | |
| Harbor: GOB Bond Premium (SL 20 yrs) | Harbor | | 494,506 | 2033 | Dec | N/A | 370,876 | | | 24,726 | | | 346,150 | | |
| Total Debt - Business Type¹ | | | | | | | 3,570,876 | | | | | | 3,406,150 | | |
| Accrued Leave | | | | | | | 220,436 | | | | | | 220,436 | | |
| Total Debt - Business Type² | | | | | | | 3,791,312 | | | | | | 3,626,586 | | |
| Harbor: Loan From General Fund | Harbor | | 300,000 | | Jan | 2% | 123,576 | | | 61,176 | 2,472 | 63,648 | 62,400 | | |
| Harbor: Loan From General Fund | Harbor | | 300,000 | | Jan | 3% | 300,000 | | | 26,169 | 9,000 | 35,169 | 273,831 | | |



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:

HEALTH INSURANCE FUND: This fund is to jointly account for all city (all funds) employees' health insurance costs.

LEAVE CASH OUT BANK: This fund is to jointly account for all city (all funds) employees' cashing out earned annual leaves due to retirement or other needs according to Personnel Regulations.

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
2019 Operating Budget

| 600 HEALTH INSURANCE FUND | | 12/31/13 | 12/31/14 | 12/31/15 | 12/31/16 | 12/31/17 | Adopted | Amended | Draft | Δ % | |
|---------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------------|--------------|
| A/C Num. | Categories & Descriptions | Actual | Actual | Actual | Actual | Actual | 12/31/18 Budget | 12/31/18 Budget | 12/31/19 Budget | vs. Prior Yr. Amended \$ | % |
| Revenues | | | | | | | | | | | |
| 4801 | Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4902 | Other Revenue | 1,861,748 | 394,578 | (0) | 160 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4904 | Contri Health | 4,556 | 1,818,829 | 1,411,204 | 1,468,458 | 1,523,647 | 1,636,632 | 1,636,632 | 1,742,760 | 106,128 | 6.5% |
| 4907 | Employee Health Contrib. | 144,483 | 203,608 | 152,004 | 144,520 | 166,987 | 153,162 | 153,162 | 160,820 | 7,658 | 5.0% |
| 4910 | Employee Dental Contrib. | 0 | 13,423 | 17,210 | 16,846 | 8,866 | 8,721 | 8,721 | 8,598 | (123) | -1.4% |
| 4911 | Employee Vision Contrib. | 0 | 582 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 4992 | Transfers Operating | 800,000 | 0 | 0 | 94,394 | 0 | 0 | 0 | 120,906 | 120,906 | 0.0% |
| | Total Revenues | 2,810,787 | 2,431,021 | 1,580,418 | 1,724,377 | 1,699,499 | 1,798,515 | 1,798,515 | 2,033,084 | 234,569 | 13.0% |
| Expenses | | | | | | | | | | | |
| 5102 | Fringe Benefits | 0 | 4,461 | 4,157 | 5,332 | 5,057 | 4,816 | 4,816 | 4,292 | (524) | -10.9% |
| 5104 | Fringe Benefits | 0 | 201 | 459 | 642 | 388 | 803 | 803 | 138 | (666) | -82.9% |
| 5210 | Prof & Spec Svc | 85,179 | 87,970 | 37,704 | 25,827 | 23,368 | 25,457 | 25,457 | 28,899 | 3,442 | 13.5% |
| 5246 | Health Ins Clms | 1,978,754 | 1,216,168 | 16,342 | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5247 | Health Ins Prem | 394,881 | 301,444 | 1,335,962 | 1,440,767 | 1,549,114 | 1,696,272 | 1,696,272 | 1,781,086 | 84,814 | 5.0% |
| 5297 | Health Insurance Incent. | 0 | 63,625 | 57,850 | 96,075 | 101,250 | 96,600 | 96,600 | 96,600 | 0 | 0.0% |
| 5609 | Other | 3,880 | 5,448 | 1,094 | 0 | 0 | 0 | 0 | - | 0 | 0.0% |
| 5990 | Transfers to | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | - | (1,000,000) | -100.0% |
| | Total Expenses | 2,462,694 | 1,679,317 | 1,453,569 | 1,568,644 | 1,679,177 | 2,823,948 | 2,823,948 | 1,911,014 | 87,066 | 3.1% |
| | Operating Income (Loss) | 348,093 | 751,703 | 126,850 | 155,734 | 20,322 | (1,025,433) | (1,025,433) | 122,070 | | |
| | Ending Fund Balance | 121,267 | 872,970 | 727,307 | 883,041 | 903,363 | (122,070) | (122,070) | 0 | | |

City of Homer
2019 Operating Budget

| 610 ISF - LEAVE CASH OUT | | | | | | | | | | | | Draft | Δ % | | |
|---------------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|--------------------------------|------------------------|---------------------------------|----------------|
| A/C Num. | Categories & Descriptions | 12/31/13 Budget | 12/31/14 Actual | 12/31/14 Budget | 12/31/15 Actual | 12/31/15 Budget | 12/31/16 Actual | 12/31/16 Budget | 12/31/17 Actual | 12/31/17 Budget | Adopted 12/31/18 Budget | Amended 12/31/18 Budget | 12/31/19 Budget | From Prior Yr Amended \$ | % |
| Transferred In | | | | | | | | | | | | | | | |
| 4904 | Contribution From General Fund | 141,655 | 111,878 | 139,522 | 147,492 | 161,373 | 161,373 | 233,451 | 233,451 | 161,373 | 161,373 | 161,373 | 85,232 | (76,141) | -47.2% |
| 4904 | Contribution From Water Fund | 21,824 | 14,622 | 11,921 | 5,586 | 9,774 | 9,774 | 12,361 | 12,361 | 9,774 | 9,774 | 9,774 | 7,089 | (2,685) | -27.5% |
| 4904 | Contribution From Sewer Fund | 25,574 | 14,527 | 11,094 | 23,735 | 23,872 | 10,186 | 23,872 | 23,872 | 10,186 | 10,186 | 10,186 | 7,769 | (2,416) | -23.7% |
| 4904 | Contribution From Harbor Fund | 42,163 | 32,905 | 23,038 | 29,971 | 57,636 | 57,636 | 68,519 | 68,519 | 57,636 | 57,636 | 57,636 | 29,241 | (28,396) | -49.3% |
| | Total Transferred In | 231,216 | 173,932 | 185,575 | 206,784 | 238,969 | 238,969 | 338,203 | 338,203 | 238,969 | 238,969 | 238,969 | 129,331 | (109,638) | -45.9% |
| Expenses | | | | | | | | | | | | | | | |
| 5102 | GENERAL FUND - LEAVE CASH OUTS | 12,405 | 6,884 | 14,802 | 4,154 | 6,935 | 6,935 | 1,331 | 1,331 | 6,935 | 6,935 | 6,935 | 2,219 | (4,717) | -68.0% |
| 5104 | GENERAL FUND - LEAVE CASH OUTS | 1,326 | 0 | 290 | 0 | - | - | 0 | 0 | - | - | - | 0 | 0 | 0.0% |
| 5106 | GENERAL FUND - LEAVE CASH OUTS | 177,185 | 88,054 | 216,306 | 119,178 | 150,375 | 150,375 | 113,847 | 113,847 | 150,375 | 150,375 | 150,375 | 128,888 | (21,486) | -14.3% |
| | Total General Fund | 190,915 | 94,938 | 231,398 | 123,332 | 157,310 | 157,310 | 115,178 | 115,178 | 157,310 | 157,310 | 157,310 | 131,107 | (26,203) | -16.7% |
| 5102 | WATER - LEAVE CASH OUT | 2,219 | 228 | 263 | 462 | 244 | 244 | 17 | 17 | 244 | 244 | 244 | 163 | (81) | -33.3% |
| 5104 | WATER - LEAVE CASH OUT | 0 | 0 | 0 | 0 | - | - | 0 | 0 | - | - | - | 0 | 0 | 0.0% |
| 5106 | WATER - LEAVE CASH OUT | 28,834 | 5,208 | 1,013 | 9,966 | 9,284 | 9,284 | 9,992 | 9,992 | 9,284 | 9,284 | 9,284 | 10,742 | 1,459 | 15.7% |
| 5102 | SEWER - LEAVE CASH OUT | 643 | 1,525 | 1,426 | 9 | 480 | 480 | 227 | 227 | 480 | 480 | 480 | 255 | (225) | -46.8% |
| 5104 | SEWER - LEAVE CASH OUT | 0 | 0 | 0 | 0 | - | - | 0 | 0 | - | - | - | 0 | 0 | 0.0% |
| 5106 | SEWER - LEAVE CASH OUT | 8,226 | 19,774 | 18,518 | 3,587 | 9,449 | 9,449 | 12,128 | 12,128 | 9,449 | 9,449 | 9,449 | 11,696 | 2,247 | 23.8% |
| | Total Water & Sewer | 39,922 | 26,735 | 21,221 | 14,024 | 19,457 | 19,457 | 22,364 | 22,364 | 19,457 | 19,457 | 19,457 | 22,857 | 3,399 | 17.5% |
| 5102 | PORT - LEAVE CASH OUT | 1,235 | 2,116 | 3,771 | 401 | 1,403 | 1,403 | 97 | 97 | 1,403 | 1,403 | 1,403 | 175 | (1,228) | -87.5% |
| 5104 | PORT - LEAVE CASH OUT | 0 | 0 | 0 | 0 | - | - | 0 | 0 | - | - | - | 0 | 0 | 0.0% |
| 5106 | PORT - LEAVE CASH OUT | 18,155 | 27,618 | 50,887 | 34,594 | 54,783 | 54,783 | 57,084 | 57,084 | 54,783 | 54,783 | 54,783 | 44,804 | (9,978) | -18.2% |
| | Total Port & Harbor | 19,390 | 29,734 | 54,659 | 34,995 | 56,185 | 56,185 | 57,182 | 57,182 | 56,185 | 56,185 | 56,185 | 44,979 | (11,206) | -19.9% |
| | Total Payments to Employees | 250,227 | 151,407 | 307,277 | 172,351 | 232,953 | 232,953 | 194,724 | 194,724 | 232,953 | 232,953 | 232,953 | 198,943 | (34,010) | -14.6% |
| | Change in Net Position | | (19,011) | (121,702) | 34,432 | 6,016 | 6,016 | 143,479 | 143,479 | 6,016 | 6,016 | 6,016 | (69,612) | (69,612) | -100.0% |
| | Fund Balance | | (15,140) | (114,316) | (79,884) | 63,596 | 63,596 | 69,612 | 69,612 | 69,612 | 69,612 | 69,612 | 0 | (69,612) | -100.0% |

**Revolving Energy Fund (Created by Ordinance 10-14)
Fund 620 Transfer to Revolving Energy Fund A/C 620-0375-4902**

| | 100-0149 | 100-0149 | 100-0149 | 100-0149 | 100-0160 | 100-0160 | 100-0170 | 200-0400 | 200-0500 | 200-0500 | 200-0500 | 200-0500 | 400-0000-2306 | Total |
|-------------------------|--------------|------------------|---------------|--------------|-----------------|-----------------|------------------|-------------------|-----------------|------------------|-----------------|------------------|-------------------|---------|
| | 22 | 85,631 | 121 | 21 | 6.2 | 8.1 | 6.0 | 13.4 | 8.6 | 8.7 | 4.7 | 1,350 | 29,294 | 293,058 |
| Loan Amount | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Transfer from | | | | | | | | | | | | | | |
| Loan Amount | | | | | | | | | | | | | | |
| 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 | 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 | 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 | 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 | 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 | 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 | | 3,291.46 | 34,007.24 | |
| FY 2018 | | 10,571.73 | | | 131.36 | 468.96 | 7,595.12 | 11,948.62 | | 3,291.46 | | 3,291.46 | 34,007.24 | |
| FY 2019 | | 10,571.73 | | | 131.36 | 468.96 | 7,595.12 | 11,948.62 | | 3,291.46 | | 3,291.46 | 34,007.24 | |
| FY 2020 | | 1,057.17 | | | 13.14 | 468.96 | 4,557.07 | 8,364.03 | | 2,962.31 | | 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 | 1,350.00 | 29,294.00 | 293,058.00 | |
| Loan Balance | 0 | 0 | 0 | 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 | 31,167.01 | 31,858.01 |
| FY 2013 | 31,858.01 | 31,003.01 | 62,861.03 |
| FY 2014 | 62,861.03 | 31,003.01 | 93,864.04 |
| FY 2015 | 93,864.04 | 31,003.01 | 124,867.05 |
| FY 2016 | 124,867.05 | 30,916.84 | 155,783.89 |
| FY 2017 | 155,783.89 | 30,715.78 | 186,499.67 |
| FY 2018 | 186,499.67 | 30,715.78 | 217,215.45 |
| FY 2019 | 217,215.45 | 30,715.78 | 247,931.23 |
| FY 2020 | 247,931.23 | 14,460.37 | 262,391.60 |
| FY 2021 | 262,391.60 | 468.96 | 262,860.55 |
| FY 2022 | 262,860.55 | 468.96 | 263,329.51 |
| FY 2023 | 263,329.51 | 468.96 | 263,798.46 |
| FY 2024 | 263,798.46 | 468.96 | 264,267.42 |
| FY 2025 | 264,267.42 | 187.58 | 264,455.00 |

| Payback to Depreciation Reserve Funds: | 200-0400 | 200-0500 | 400-0600 |
|--|-----------------|-----------------|-----------------|
| Transfer from | | | |
| 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
2019 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+.

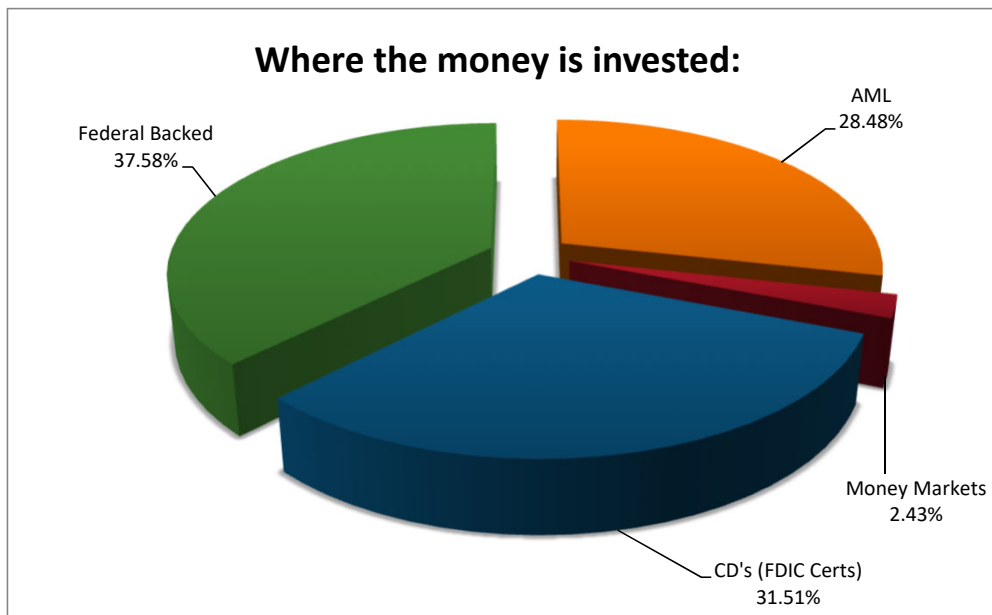
CITY OF HOMER Treasurer's Report

As of:

August 31, 2018

| INVESTMENT BY INSTITUTION: | \$ Invested | % Of \$ Invested |
|-----------------------------------|----------------------|-------------------------|
| Alaska Municipal League | \$ 6,386,038 | 28% |
| Pro-Equities | \$ 16,135,932 | 72% |
| Total Cash and Investments | \$ 22,521,970 | 100% |

| MATURITY OF INVESTMENTS: | | AMOUNT | % Of Investment by Maturity Date |
|---------------------------------|------------|----------------------|---|
| 1 to 30 Days | 9/30/2018 | \$ 6,572,210 | 35% |
| 30 to 120 Days | 12/29/2018 | \$ 655,881 | 25% |
| 120 to 180 Days | 2/27/2019 | \$ 814,879 | 7% |
| 180 to 365 Days | 8/31/2019 | \$ 381,805 | 3% |
| Over 1 Year | | \$ 14,097,197 | 29% |
| TOTAL | | \$ 22,521,970 | 100% |



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

**City of Homer
2019 Operating Budget**

| <u>Alaska Municipal League Investment Pool</u> | <u>Account #</u> | <u>12/31/2015</u> | <u>12/31/2016</u> | <u>12/31/2017</u> | <u>8/31/2018</u> |
|--|------------------|-------------------|-------------------|-------------------|------------------|
| Alaska PRI (Pooled Fund) | 0025751.1 | 7,210,576 | 9,118,347 | 4,139,393 | 3,518,321 |
| Alaska PRI (Library) | 0025751.2 | 59,844 | 60,019 | 3,346 | 3,429 |
| Alaska PRI (Fire Dept) | 0025751.3 | 49,431 | 49,576 | 36,709 | 37,099 |
| Alaska PRI (PERS) | 0025751.4 | 263,154 | 263,813 | 265,990 | 268,737 |
| Alaska PRI (SUSTAIN Fund) | 0025751.5 | 15,237 | 15,282 | 15,401 | 15,560 |
| Natural Gas | 0630651 | 1,576,283 | 1,672,584 | 1,685,667 | 1,703,074 |
| Total | | 9,174,525 | 11,179,621 | 6,146,506 | 5,546,221 |

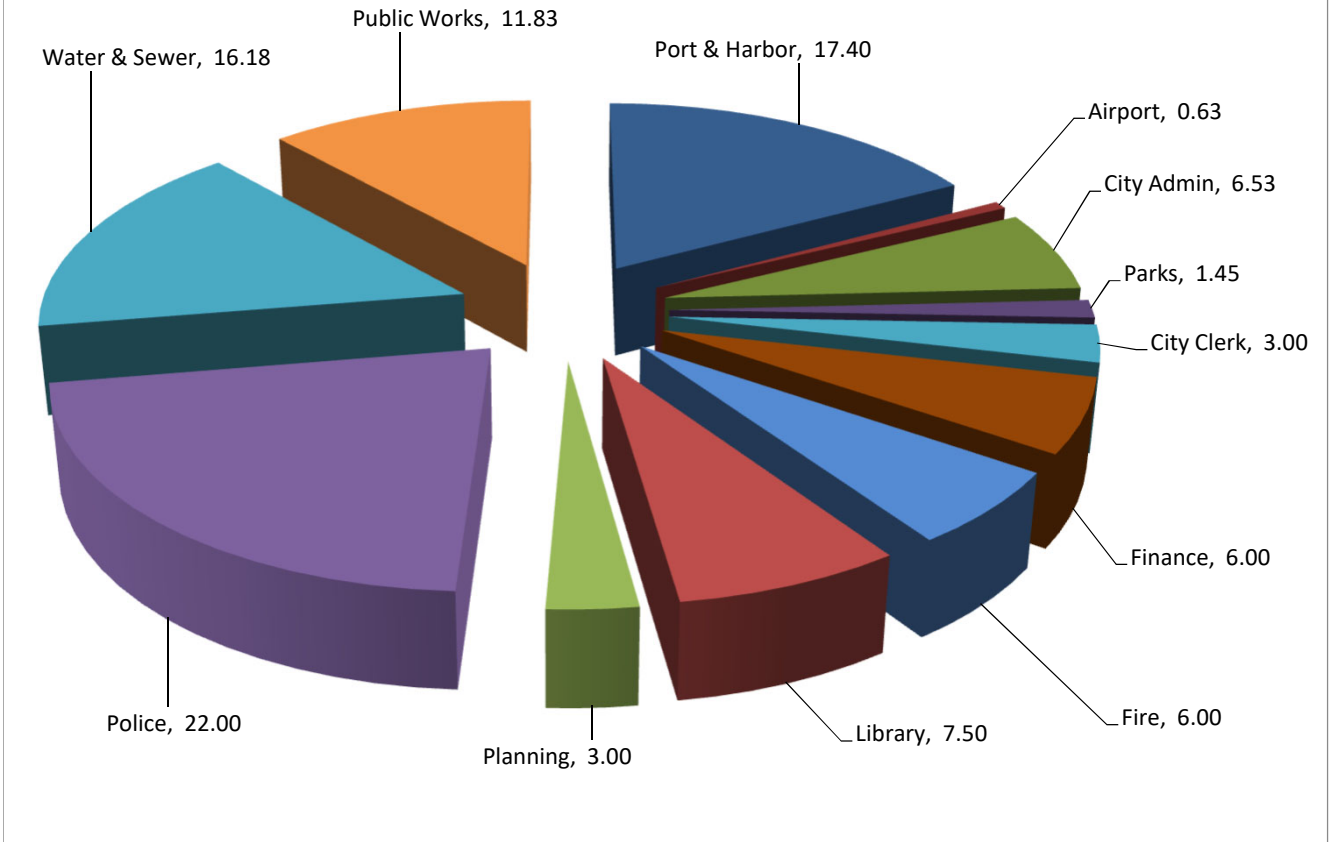
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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2019 Operating Budget**

Personnel by Department (FTEs) 2019



| <u>Department</u> | <u>FY 2019 Draft Budget</u> | <u>FY 2018 Adopted Budget</u> | |
|-------------------|-----------------------------|-------------------------------|------|
| Port & Harbor | 17.40 | 17.40 | 0.00 |
| Airport | 0.63 | 0.63 | 0.00 |
| City Admin | 6.53 | 6.53 | 0.00 |
| Parks | 1.45 | 1.45 | 0.00 |
| City Clerk | 3.00 | 3.00 | 0.00 |
| Finance | 6.00 | 6.00 | 0.00 |
| Fire | 6.00 | 6.00 | 0.00 |
| Library | 7.50 | 7.50 | 0.00 |
| Planning | 3.00 | 3.00 | 0.00 |
| Police | 22.00 | 22.00 | 0.00 |
| Water & Sewer | 16.18 | 16.18 | 0.00 |
| Public Works | 11.83 | 11.83 | 0.00 |
| Total FTE | 101.50 | 101.50 | |

HOURLY SALARY SCHEDULE with 0% COLA increase for FY 2019 Budget:

Implement: January 1, 2019

| COLA | | 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 | 12.13 | 12.63 | 12.98 | 13.37 | 13.72 | 14.11 | 14.51 | 14.92 | 15.77 | 16.23 | 16.72 | 17.24 | 17.75 | 18.28 | 18.83 | | | | | | | | | | | | |
| 2 | 13.00 | 13.53 | 13.93 | 14.32 | 14.72 | 15.14 | 15.57 | 16.02 | 16.92 | 17.45 | 17.95 | 18.49 | 19.05 | 19.63 | 20.22 | | | | | | | | | | | | |
| 3 | 13.89 | 14.46 | 14.87 | 15.28 | 15.72 | 16.16 | 16.62 | 17.07 | 18.07 | 18.60 | 19.17 | 19.74 | 20.34 | 20.94 | 21.57 | | | | | | | | | | | | |
| 4 | 14.76 | 15.36 | 15.80 | 16.23 | 16.70 | 17.18 | 17.66 | 18.17 | 19.20 | 19.78 | 20.37 | 20.98 | 21.62 | 22.26 | 22.93 | | | | | | | | | | | | |
| 5 | 15.61 | 16.27 | 16.72 | 17.20 | 17.68 | 18.19 | 18.68 | 19.23 | 20.32 | 20.94 | 21.57 | 22.21 | 22.86 | 23.56 | 24.26 | | | | | | | | | | | | |
| 6 | 16.48 | 17.16 | 17.65 | 18.14 | 18.65 | 19.19 | 19.73 | 20.28 | 21.45 | 22.07 | 22.74 | 23.43 | 24.13 | 24.86 | 25.61 | | | | | | | | | | | | |
| 7 | 17.36 | 18.06 | 18.55 | 19.08 | 19.64 | 20.18 | 20.75 | 21.34 | 22.54 | 23.23 | 23.92 | 24.63 | 25.38 | 26.13 | 26.92 | | | | | | | | | | | | |
| 8 | 18.19 | 18.94 | 19.47 | 20.02 | 20.57 | 21.16 | 21.76 | 22.37 | 23.65 | 24.35 | 25.10 | 25.84 | 26.61 | 27.42 | 28.24 | | | | | | | | | | | | |
| 9 | 19.04 | 19.82 | 20.37 | 20.95 | 21.55 | 22.16 | 22.77 | 23.42 | 24.74 | 25.49 | 26.26 | 27.03 | 27.85 | 28.68 | 29.55 | | | | | | | | | | | | |
| 10 | 19.87 | 20.68 | 21.27 | 21.87 | 22.48 | 23.13 | 23.77 | 24.46 | 25.84 | 26.61 | 27.41 | 28.24 | 29.09 | 29.97 | 30.86 | | | | | | | | | | | | |
| 11 | 20.69 | 21.56 | 22.17 | 22.77 | 23.43 | 24.09 | 24.76 | 25.46 | 26.92 | 27.73 | 28.56 | 29.41 | 30.30 | 31.21 | 32.14 | | | | | | | | | | | | |
| 12 | 21.55 | 22.41 | 23.03 | 23.70 | 24.36 | 25.06 | 25.76 | 26.49 | 28.00 | 28.82 | 29.70 | 30.60 | 31.51 | 32.46 | 33.44 | | | | | | | | | | | | |
| 13 | 22.34 | 23.26 | 23.92 | 24.60 | 25.29 | 26.00 | 26.72 | 27.50 | 29.04 | 29.92 | 30.81 | 31.76 | 32.70 | 33.70 | 34.70 | | | | | | | | | | | | |
| 14 | 23.16 | 24.10 | 24.78 | 25.48 | 26.22 | 26.95 | 27.72 | 28.49 | 30.11 | 31.01 | 31.95 | 32.89 | 33.89 | 34.91 | 35.96 | | | | | | | | | | | | |
| 15 | 23.97 | 24.94 | 25.66 | 26.38 | 27.11 | 27.89 | 28.69 | 29.49 | 31.17 | 32.09 | 33.06 | 34.04 | 35.06 | 36.12 | 37.21 | | | | | | | | | | | | |
| 16 | 24.76 | 25.79 | 26.51 | 27.25 | 28.03 | 28.81 | 29.64 | 30.49 | 32.19 | 33.17 | 34.17 | 35.19 | 36.24 | 37.34 | 38.45 | | | | | | | | | | | | |
| 17 | 25.57 | 26.60 | 27.35 | 28.13 | 28.93 | 29.76 | 30.60 | 31.45 | 33.25 | 34.24 | 35.26 | 36.31 | 37.41 | 38.53 | 39.68 | | | | | | | | | | | | |
| 18 | 26.36 | 27.43 | 28.20 | 29.00 | 29.82 | 30.67 | 31.54 | 32.44 | 34.27 | 35.32 | 36.35 | 37.45 | 38.57 | 39.73 | 40.91 | | | | | | | | | | | | |
| 19 | 27.15 | 28.27 | 29.04 | 29.88 | 30.71 | 31.58 | 32.48 | 33.39 | 35.30 | 36.34 | 37.45 | 38.57 | 39.73 | 40.91 | 42.14 | | | | | | | | | | | | |
| 20 | 27.91 | 29.04 | 29.89 | 30.72 | 31.59 | 32.49 | 33.40 | 34.36 | 36.30 | 37.40 | 38.52 | 39.68 | 40.85 | 42.09 | 43.35 | | | | | | | | | | | | |
| 21 | 28.70 | 29.88 | 30.71 | 31.57 | 32.48 | 33.38 | 34.33 | 35.32 | 37.32 | 38.43 | 39.59 | 40.77 | 42.00 | 43.27 | 44.56 | | | | | | | | | | | | |
| 22 | 29.48 | 30.67 | 31.52 | 32.44 | 33.34 | 34.28 | 35.25 | 36.25 | 38.31 | 39.46 | 40.64 | 41.87 | 43.10 | 44.40 | 45.74 | | | | | | | | | | | | |
| 23 | 30.21 | 31.45 | 32.35 | 33.27 | 34.20 | 35.16 | 36.17 | 37.19 | 39.30 | 40.48 | 41.68 | 42.93 | 44.22 | 45.56 | 46.91 | | | | | | | | | | | | |
| 24 | 30.98 | 32.23 | 33.15 | 34.08 | 35.06 | 36.05 | 37.05 | 38.11 | 40.28 | 41.50 | 42.73 | 44.01 | 45.33 | 46.69 | 48.09 | | | | | | | | | | | | |
| 25 | 31.75 | 33.04 | 33.95 | 34.91 | 35.92 | 36.91 | 37.97 | 39.02 | 41.25 | 42.48 | 43.76 | 45.07 | 46.43 | 47.81 | 49.26 | | | | | | | | | | | | |
| 26 | 32.57 | 33.90 | 34.83 | 35.82 | 36.85 | 37.87 | 38.95 | 40.03 | 42.31 | 43.58 | 44.89 | 46.24 | 47.63 | 49.05 | 50.53 | | | | | | | | | | | | |
| 27 | 33.39 | 34.75 | 35.70 | 36.72 | 37.78 | 38.82 | 39.93 | 41.04 | 43.38 | 44.68 | 46.02 | 47.41 | 48.83 | 50.28 | 51.80 | | | | | | | | | | | | |

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4101 - Real Property Taxes: Ad valorem taxes levied at 4.5 mills 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 mills 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.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”