

CITY OF HOMER

DRAFT BIENNIAL BUDGET

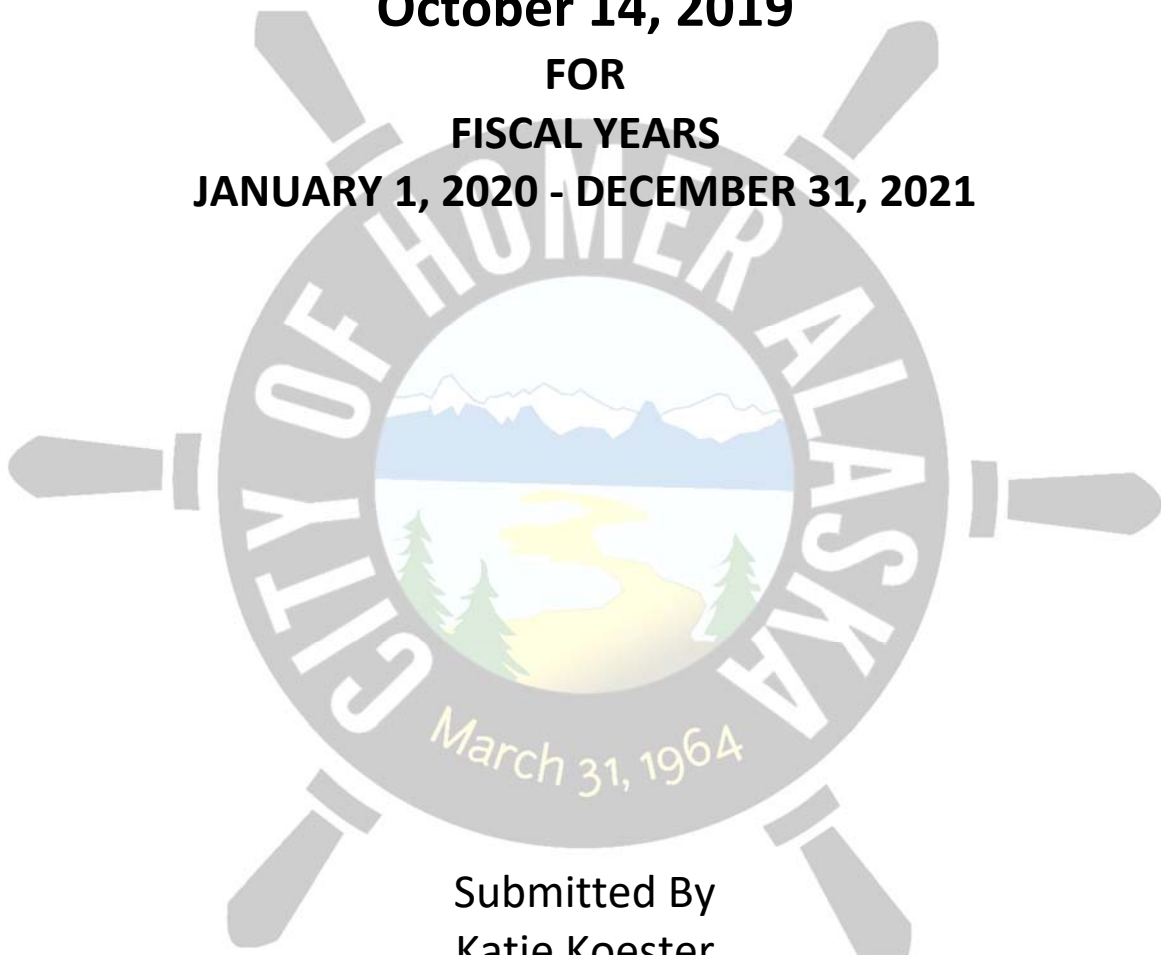
By Homer City Council

October 14, 2019

FOR

FISCAL YEARS

JANUARY 1, 2020 - DECEMBER 31, 2021



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
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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
Mark Kirko
Andrea Browning
Nick Poolos
David Berry
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud

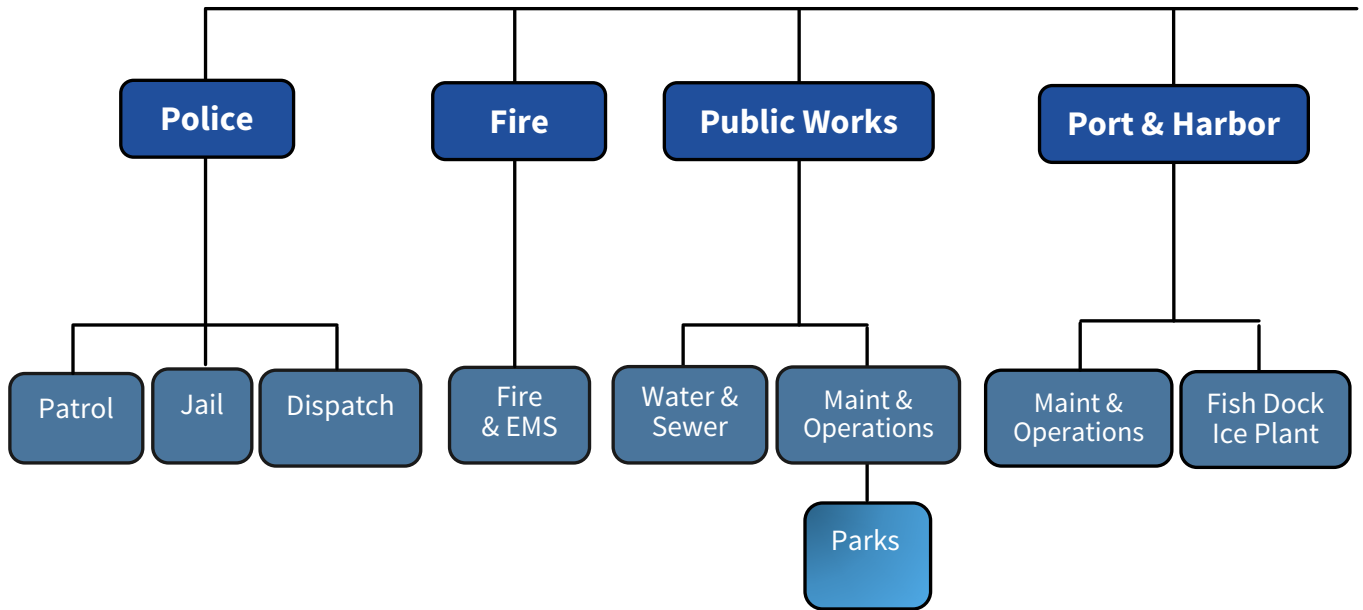
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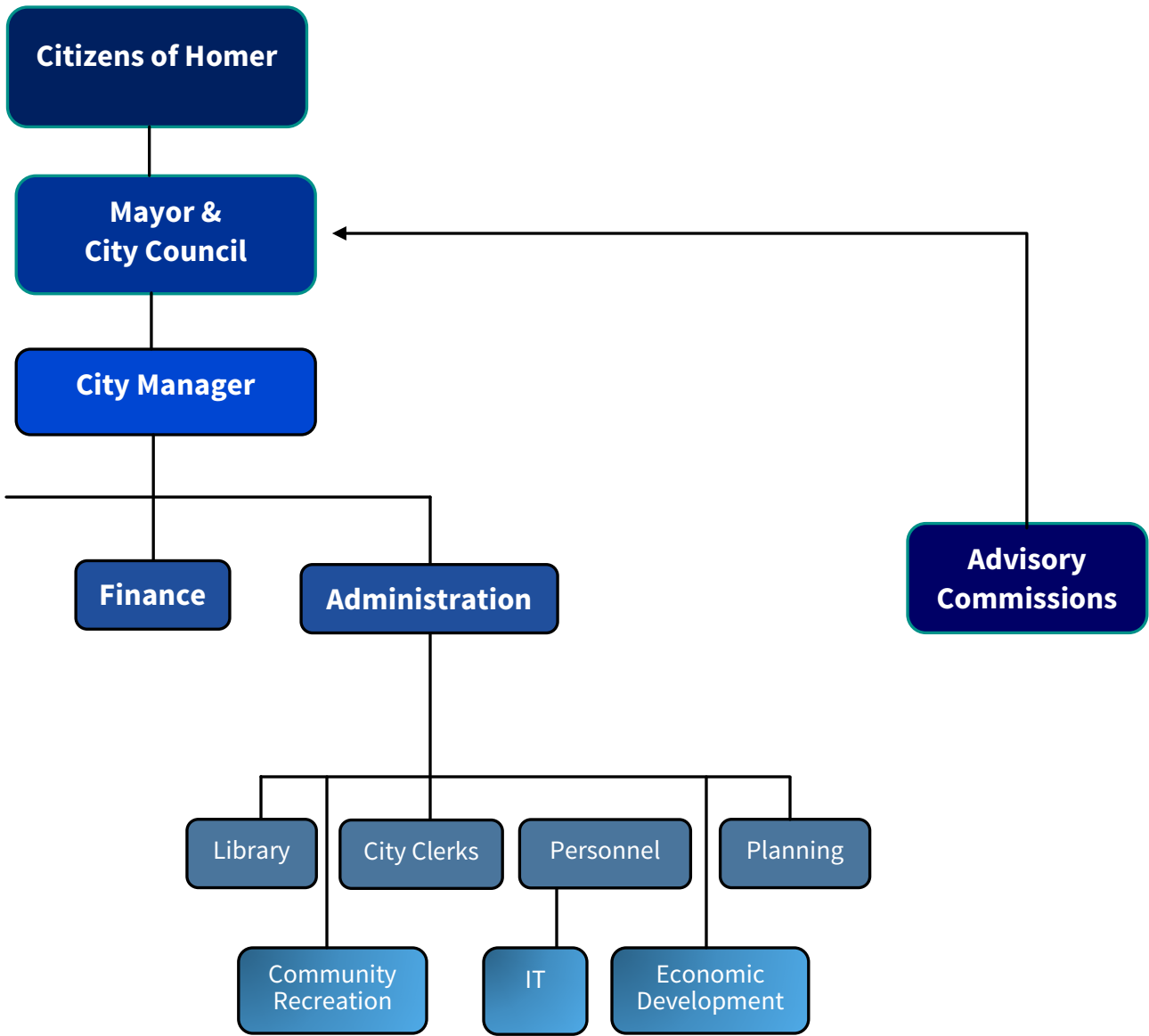


“WHERE THE LAND ENDS AND THE SEA BEGINS”



City of Homer Departments & Divisions





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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer – Fiscal Years 2020 and 2021

2020-2021 DRAFT BUDGET MESSAGE FROM CITY MANAGER KATIE KOESTER

FISCAL YEARS 2020 & 2021

To the Citizens of the City of Homer,

I am pleased to present to you the Operating and Capital Budget for Fiscal Years 2020-2021 for Homer, Alaska. This budget sets forth the plans for implementing initiatives and goals of City Council and City Departments in order to provide appropriate services and direction for the Homer community.

I. Overview

Homer City Code (HCC) § 3.05.010 requires the City Manager to present a draft budget to Council covering each of the next two fiscal years by the third Friday in October. HCC § 3.05.011 states the budget proposal shall be accompanied by a budget message which summarizes the proposal, highlights significant changes from the prior budget period, and addresses other important fiscal policy considerations.

The most significant changes in the 2020-2021 draft budget is the presentation of a biennial budget encompassing two fiscal years, a restructuring of reserve and project funds, and establishing restricted fund balance to reserve for emergencies. In August of 2019 Homer City Council passed Ordinance 19-35(S)(A) making these structural changes to how we review and plan for the City of Homer budget and finances. The budget presented to you includes fiscal projections and estimates for both 2020 and 2021. By planning further into the future we will better be able to accommodate anticipated needs in a systematic way. Furthermore, engaging the extensive, detailed budget creation process once every two years (rather than on an annual basis) saves staff and council time, leaving more time for budget oversight and policy considerations. Another major structural change in the budget presentation is to present a five year outlook for capital projects to give Council the ability to anticipate future demands on CARMA funds. This is also the first year fleet management is presented in systematic format with the entirety of the City of Homer fleet, and its replacement schedule, in one public document. These improvements allow Council to better plan for the future and anticipate expenditures.

a. Short Term Factors

Alaska's 2014 economic recession is projected to continue until 2021. The City of Homer has weathered this downturn relatively well on account of our diverse economic base, strong visitor industry and appeal as a retirement destination. Nevertheless, uncertainty still persists in Alaska's economic future and cost shifting to municipalities will continue.

b. Significant Citywide Budgetary Items & Trends

City of Homer – Fiscal Years 2020 and 2021

The 2020-2021 budget is grappling with the reality that Homer is growing up and becoming a more sophisticated City. These growing pains are reflected in the need for additional staff to meet the public's demands for services and a pragmatic approach to taking care of the hundreds of millions of dollars' worth of public infrastructure in the City of Homer.

i. Personnel

Though the proposed budget attempts to address growing community demands with the addition of 2.5 personnel, adequate staffing is an issue the City has been struggling with for years. In 2016, the City of Homer lost 6 positions due to budget constraints. In 2019, the City approved two positions at the Homer Volunteer Fire Department to meet the needs of retaining and recruiting a volunteer fire department, and a full time building maintenance position. The draft 2020-2021 budget reflects staffing levels consistent with levels prior to the cuts, however I believe Council strategically restructured staffing to best meet the needs of the public. This rearrangement has taken over four years, but has resulted in a more efficient use of public resources. The new positions proposed are detailed below:

Janitor

Currently two janitors clean nine distinct City facilities. Public buildings that get significant use, such as the Airport and Library, require daily cleaning. When the limited staff we have now goes on vacation or is out for illness, building maintenance ends up filling in the shifts on overtime. The addition of the new police station will require hiring additional staff. I have gone back and forth between outsourcing some janitorial work to a private company and hiring. In 2016, the City issued a request for proposal for janitorial services and costs came in higher than in-house costs. There is a benefit to having extra capacity and flexibility to cover shifts. One new janitor position is added half way through 2020 with the anticipation of the new police station coming on line then.

City Engineer

Currently the Public Works Director is the city engineer, project manager, and is in charge of supervising multiple divisions that range from Parks to Water and Sewer. The current Public Works Director has 14 ongoing projects and will get more with the approval of the 2020-2021 budget. It is simply not sustainable to continue to demand all of this from one position. The 2020-2021 budget proposes to create a new position, City Engineer to focus on engineering, capital projects, consult and coordinate on project management and administer grants, allowing the Public Works Director position to focus on supervising employees, managing multiple divisions and communicating with the public, administration and Council. Arguably these are different skill sets, though we have been lucky to have them all covered in the current position for the last 20 years. Prior to 1999, the City had a both an engineer and Public Works Director. The cities of Kodiak, Unalaska and Soldotna each fund both a Public Works Director and either a project manager or engineer, and Seward is considering creating a position in their upcoming budget cycle. If Council approves this request, the City will begin advertising for a Public Works Director in December in order to bring someone on in the first quarter. It is a key position and will require a robust nationwide search. Hiring a new Public Works Director soon will give a new

City of Homer – Fiscal Years 2020 and 2021

supervisor valuable time to learn from current employees; almost half the department is eligible for retirement in the next 5 years putting the City at great risk of losing a watershed of institutional knowledge.

Jailer (part time)

In 2015 when faced with a \$300,000 cut in the jail contract from the State of Alaska, administration and Council responded swiftly, eliminating a jailer and dispatcher position. Prisoners require 24-hours surveillance, which can be difficult to do with reduced jail staff. This means often more expensive officers are covering those positions. The jail has been getting by with temporary hires, but these positions are difficult to fill and cannot perform most of the duties of a jail officer. With the recent repeal of SB-21, legislation that reduced jail eligible sentences for offenders, the Department expects to see an increase in the number of prisoner days.

ii. Health Insurance

To date, each of my budget messages reported on the significant impact health insurance increases have on our budget. However, in 2019 the City of Homer switched to an off-cycle renewal for health insurance (renewing in August instead of January). As an incentive to switch, the City's insurance provider, Premera Blue Cross, offered a one month premium holiday. As a result, 2020 will be the first fiscal year where the City will see a *decrease* in health insurance expenditures. Renewing health insurance off budget cycle will also give greater predictability to our budget process; in the past we often had to wait until after the draft budget was presented, resulting in unnecessarily inflating the numbers. The per-month, per-employee contribution to health insurance will drop to \$1,190, a \$220 reduction from 2019. Due to the unpredictability of 2021, the 2021 budget includes a 9.5% increase from 2020, or \$1,390 per employee. Other significant changes to health insurance include a repeal of the Health Insurance Fund in Ordinance 19-35(S)(A). The Health insurance fund was created to buffer the operating budget from large increases in health insurance premiums. Though the fund will still be used as a cost center to pay premiums, this change codifies the policy established in 2018 of reflecting the true cost of providing health insurance to employees and their dependents in the operating budget through the per-employee per-month allocation.

iii. Other increases in expenditure

Increases in the cost of electricity and liability insurance are formulaic given a near constant trend of the rise in those expenditures. Other areas we need to be cognizant of are increased costs for permits and services the State provides given the tight budget constraints the State is facing.

c. Budget Priorities

This section contains the City Manager's budget priorities for items that are not included in the 2020-2021 draft budget. These pressing needs will only grow with time.

City of Homer – Fiscal Years 2020 and 2021

i. Personnel

The 2020-2021 budget proposes 2.5 additional positions. However, gaps remain in the City’s ability to meet the public’s demand. A full list of requests from the departments can be found as an attachment to this message.

I believe a patrol officer is the most pressing staff need not funded in this proposed budget cycle. The last time the City of Homer added a patrol officer was in 1989. Since then the population of Homer has grown by 40%. Case load per officer per year at HPD is 577, almost double our nearest neighbor, the City of Soldotna. Between annual training and leave, at least one officer is out of the office at any given time, which puts pressure on the overtime budget to cover those hours. Furthermore, the end of 2019 marks the first time in years that HPD patrol has been fully staffed. With the natural turnover in the department, an extra position would be used to cover hours lost when hiring and training a new officer, which is currently covered by overtime. Officer safety is another huge concern I have. With our current staffing levels, we routinely leave only one officer on duty, which means there is no one readily available as back up in case of a dangerous or serious event.

ii. Capital projects

The approach to capital projects is vastly different in the 2020-2021 budget from previous budget cycles. Instead of funding projects in an ad hoc manner, City staff have developed an inventory of projects that have been deferred due to lack of funding along with projects that are anticipated in the next 4 years. This is part of Homer growing up; taking an inventory of our infrastructure and taking proactive measures to maintain it. The operating budget also includes additional capacity in the Public Works department to manage and execute the projects with the creation of a City Engineer position. If this position does not get funded, the number of approved projects will need to be reduced.

A complete listing of capital projects recommended for approval can be found in the projects section of the draft budget.

II. General Fund

The General Fund is where tax dollars provide essential government services. The General Fund encompasses everything from the Library, Police, and Fire departments to administrative functions like the City Manager and Clerk’s Office.

General Fund Revenue

The City of Homer develops tax revenue projections for the General Fund based on a linear regression model that inputs data originating from 2011. This is supplemented with sales tax, property valuation,

City of Homer – Fiscal Years 2020 and 2021

and economic projections provided by the Kenai Peninsula Borough and the State of Alaska. Overall revenues from sales and property taxes are projected to grow modestly.

a. Sales Tax

Sales tax makes up over 50% of General Fund revenue. Due to the conservative budget modeling the City uses, sales tax is projected to increase from the 2019 budget. Internet sales from companies that have a physical presence in the Kenai Peninsula Borough (which includes large retailers such as Amazon and Home Depot) has helped bolster taxable sales. However, there is room for growth in online sales tax revenue with the implementation of a statewide sales tax collecting agency, an initiative in which the City of Homer is involved through the Alaska Municipal League.

b. Property Taxes

Property taxes make up over one-fourth of general fund revenue and are predicted to increase by just under 4% compared to the 2019 amended budget over the two year budget period. A slight but steady increase in taxable value has helped the City of Homer maintain revenue stability.

c. Airport Revenue

The City of Homer owns and manages the Homer Airport building and leases space to businesses including an airline company, a car rental business, and a coffee shop. 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 dollars.

d. Charges for Services

Charges for services is how the City categorizes revenue from Community Recreation fees, ambulance billing, campground fees, and fire protection to Kachemak City, among other things. This revenue category is predicted to remain stable. However, some changes of note are decreases in camping revenue due to the loss of campsites from erosion on the Homer Spit. The company the City contracts with for ambulance billing went bankrupt in 2019. Though a new contract was awarded before the end of year, this line item could see a sharp decrease in 2019 and an increase in 2020 due to the collection delay on many bills during the transition to a new company. Given these potential outliers, the proposed budget uses 2017 and 2018 actuals to predict revenue.

e. Operating Transfers

The purpose of Operating Transfers is to allocate certain General Fund expenses to other funds to capture the true impact of those services at 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, as approved by Homer voters in 2018.

General Fund Expenses

City of Homer – Fiscal Years 2020 and 2021

General Fund operating expenditures in the 2021 budget increased by 7% over the 2019 amended budget. This increase reflects a 1.5% annual cost of living increase for employees, anticipated increases in electricity and insurance, and the addition of 2.5 positions.

a. Cost of Living Adjustment (COLA)

After years of no or minimal COLAs, the 2020-2021 budget proposes an annual 1.5% COLA for city employees (3% total over the budget period). Cost of living increases are important for the City's wage scale to remain relevant. In the era where the City of Homer is growing up and striving to take care of public infrastructure, the first priority is to take care of the people that provide the services. While the proposed COLA falls short of the combined 5% request of the employee committee, I believe it takes into consideration the increased cost of living while balancing the fiscal realities of the times.

General Fund Transfers to Reserves

HCC § 3.05.045 requires that the City Budget be balanced. Ordinance 19-35(S)(A) renamed the depreciation reserves the Capital Asset and Repair Maintenance Allowance Fund (CARMA) and further defined its purpose to emphasize the maintenance needs of City infrastructure. Projects eligible for funding under CARMA include *“equipment replacement, fleet replacing, engineering, or planning services, major maintenance of city facility...”* HCC 3.05.047(c). This is in contrast to the Capital Improvement Fund (CIF), also established in Ordinance 19-35(S)(A) as a place to collect funds for specific major capital projects and initiatives of the City. The City of Homer has made great progress in the last 4 years in increasing the transfer to reserves (or savings) to take care of public infrastructure assets.

General Fund Capital Projects

The 2020-2021 budget includes a major overhaul of how the City of Homer approaches Capital Projects. Instead of an adhoc list of individual projects requested by departments, the budget presents two schedules. Both the 2020-2021 Deferred Capital Projects and Fleet Replacement schedules list current budget cycle demands on CARMA funds. These schedules go a step further by projecting capital needs into the future. The schedules are focused on projects that extend the life and use of taxpayer-funded assets. The capital budget funds a number of projects that have been deferred for years. Through the creation of CARMA, Council has renewed the focus on taking care of the public infrastructure we provide.

a. Fleet Management

For the first time a fleet management schedule is included in the presentation of the capital budget. Vehicles come up on this list to be funded based on their anticipated life expectancy. However, each vehicle is examined by the department and motor pool before being approved for funding. Some vehicles, even though they have met their life expectancy, may not need replacing because they are in good condition or used infrequently. Others may need to be replaced more quickly because they are front line emergency response vehicles and the risk of something going wrong during a high speed pursuit, for example, is great. You will also notice that the fleet replacement schedule includes vehicles

City of Homer – Fiscal Years 2020 and 2021

scheduled to be surplus, repurposed and no longer in service. Repurposed vehicles are those vehicles in workable condition for seasonal use, or to be recycled either within or outside the department.

Many things have changed from when this section funded depreciation reserve projects; the title, the scope of projects funded, and most importantly the acknowledgment that the City of Homer is growing up and needs to take care of public assets in a thoughtful and organized fashion. I welcome your feedback and suggestions on how to improve the presentation of this information as we move through this new and improved process.

What is not funded in the capital budget?

The Capital Budget presented here is limited to CARMA projects. As such it does not include funding recommendations for multi-year, large dollar or new infrastructure projects that would be accounted for by the Capital Improvement Fund (CIF) under the City's new budget structure. CIP projects that are paramount on my list and that I recommend council should be considering include matching funds for the Large Vessel Harbor Expansion General Investigation Study through the Army Corps of Engineers (minimum of \$750,000 local match) and next steps for a Multi-Use Community Facility.

General Fund Fiscal Policy Considerations

There are several important General Fund policy considerations that I believe Council should take into account as the City of Homer moves forward.

a. Continued Revenue Cuts from the State

The State of Alaska has been reducing its budget to make up for a significant fiscal gap that resulted from the plummeting price of oil. Cost shifting to municipalities has been a direct result of the fiscal crisis the state is facing. The budget Governor Dunleavy originally proposed shifted services to municipalities and eliminated their ability to collect certain revenue sources (fish tax and oil and gas property tax, for example). Even though many of the drastic measures proposed did not pass, the state is facing economic issues and the Governor has promised more rounds of cuts to match Alaska's income with its expenditures. Chief among these that the City of Homer should be concerned about include cuts to the on-behalf-of-PERS payments and any reduction in airport services. As in prior years, Alaskan municipalities will need to be on guard and prepared for potentially unprecedented impacts generated from the State's new fiscal reality.

b. Statewide Recession

Homer has fared the statewide recession well compared to many municipalities. Sales are stable, the visitor industry remains strong, and people still want to live, move to, and retire in Homer. However, the impacts of the recession can be seen in the stagnant revenue to the Port and Harbor Enterprise Fund and an overall sense of economic uncertainty. The City of Homer and its citizens will continue to be impacted by how the State addresses revenue shortfalls and new revenue sources.

c. Impacts from the Kenai Peninsula Borough

City of Homer – Fiscal Years 2020 and 2021

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 tax. Up to this point, the revenue proposals from the Borough have been linked to changes in exemptions and rules surrounding sales tax, which would also generate revenue for the City. However, after the failure of a sales tax cap increase on the October 2017 and 2019 ballots, the Assembly resumed their search for a budget solution. Any revenue generating mechanism at the Borough level will affect our shared taxpayers, and the City needs to be cognizant of the competing demands and impacts on the public's economic wellbeing.

d. Derelict City Buildings

The City of Homer has multiple derelict facilities that have growing maintenance needs. Deciding what to do with HERC 1 and 2, the Old Police Station, and the old Ferry Terminal on the Spit is important so the City avoids budgetary impacts that will only increase with time.

III. Port and Harbor Enterprise Fund

Port and Harbor Enterprise Fund Revenue

This budget cycle predicts less than 2% increase in revenue over 2019 for the Port and Harbor Department. The Port and Harbor budget is based on a 3-year average of actuals. It also includes Harbor rate increases adopted in 2015 by Council to fund infrastructure maintenance and keep rates consistent with inflation. Harbor revenue continues to grow, signifying the demand for safe and reliable moorage at the entrance to Cook Inlet. Business activity at the Pioneer, Deep Water, and Fish Docks are far less predictable and the 2020-2021 budget forecasts a continued trend in declining revenue. This is due to a decrease in oil and gas exploration in the Inlet and below average salmon and halibut runs. Estimating revenue for the Port and Harbor Enterprise Fund is much more difficult than the General Fund due to its volatility. For example, one major shipment can represent hundreds of thousands in wharfage across the Deepwater Dock. A good (or poor) fishing year could have equally dramatic results on the budget, which is not only hard to predict but skews averages when using previous metrics to predict future budgets.

Nevertheless, there is substantial economic activity on the Homer Spit. Future revenue considerations include the positioning of Homer as an alternative port in the case of an emergency. Port and Harbor has been working with TOTE, a major shipping company, to position Homer as an alternate port in their disaster planning. In 2019 we saw significant landings redirected to Homer due to damage of the Nikiski dock in October.

New to the 2020-2021 budget is information on the cash balance of the enterprise fund. Cash balance is an important indicator of the health of the fund and will be included in future budgets (along with fund balance) to provide Council an additional metric for their oversight to this business type fund.

Port and Harbor Enterprise Fund Expenditures and Reserves

Total expenditures match revenues and are predicted to increase by 2% over the next two years. Overall, the Enterprise Fund benefits from professional management, longevity of staff and a customer

City of Homer – Fiscal Years 2020 and 2021

service oriented approach that has earned Homer a good reputation and a stable customer base. The projected revenues are sufficient to cover basic maintenance and operations costs, and a transfer to reserves consistent with past transfers of between \$230,000 and \$300,000. In addition to a transfer to depreciation reserves, the budget contains the mandatory transfer of any revenue in excess of expenditures to the load and launch reserves, a mandatory transfer to the Bond Payment Reserve of \$300,000, and approximately \$70,000 for a double loan payment to the General Fund for the purchase of Lot 42 on the Homer Spit. The Overhead Administration Cost Allocation is based on the cost of providing shared administrative services and is projected to increase by 2% during the budget period. The Enterprise fund is responsible for maintaining \$107 million worth of infrastructure including 4.5 miles of floats, 3 docks, 28 leased properties and multiple facilities. Transfers to the reserves reflect the effort to reserve sufficient funds for needed maintenance projects while keeping customer costs as low as possible. Depreciation reserves do not reflect adequate levels to fund replacement of the over \$100 million dollars in infrastructure.

Port and Harbor Enterprise Fund Capital Projects

In acknowledgment of the need to increase revenues and transfers, the 2020-2021 capital budget approves very few capital projects. A list of approved projects and fleet can be found in the projects section of the draft budget.

A future capital budget consideration that cannot be delayed for much longer is a \$200,000 investment in cathodic protection (controlling the corrosion of metal surfaces) for the Harbor. This project is on the City of Homer Capital Improvement Plan (CIP).

Port and Harbor Enterprise Fund Budget Policy Considerations

a. Depreciation

The depreciation fund balance remains insufficient given the value of Port and Harbor's assets. The Port and Harbor Advisory Commission and Council adopted recommendations of the rate study in order to bring reserves up to the recommended levels over the next 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.

b. 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 budget demonstrates how these changes have negatively impacted the Port and Harbor Department. The Commission is working hard to develop new revenue streams for the Harbor Enterprise Fund such as a vessel haul out and repair facility, developing new long-term leases for upland areas that bring new business into the Port and Harbor Department, and actively advertising for new vessels to come and use Homer's port and harbor resources and associated marine trades.

c. Large Vessel Moorage Facility

City of Homer – Fiscal Years 2020 and 2021

The increased demand for Large Vessel Harbor moorage is reflected in the 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 together, three or four deep on the floats. City staff and the Army Corps of Engineers are again actively working together to resume a feasibility study of this port expansion (which was shelved in 2009), and establishing concrete numbers that articulate this apparent need.

d. End of Year Reconciling

In 2020 Council will be developing a trueing up mechanism at end of year to make sure transfers to reserves reflect budget actuals. In year's past the budgeted transfer to reserves was made at the beginning of the year, regardless of actuals, which had an impact on fund balance. Providing a process for Council oversight will allow for a better understanding of the finances of the Enterprise fund and greater transparency.

IV. Water and Sewer Special Revenue Fund

Water and Sewer Fund Revenue

The combined water and sewer budget hovers around \$4 million dollars. Water and Sewer revenue is based on 2018 actual usage and reflects no change in the rates or rate structure between 2019 and 2021. Every June Council analyzes rates according to a rate model developed by the Water and Sewer Rate Task Force that reflects the true cost of providing water and sewer on a per gallon level. When this analysis was done for 2019 and 2020, Council decided to leave the rates as is. Water and sewer rates are calculated by applying the adopted rates to the prior year's usage. When 2018 usage was applied to the rates, it results in an \$80,000 decrease in 2020 budget over 2019 budget. However, the 2021 budget applies anticipated 2019 usage, which is trending upwards given the drought conditions during the summer of 2021 and is projected to come in \$270,000 over 2019 budget. The Council will perform an in-depth analysis of water usage and trends when they analyze the results of the rate model in June 2020 in preparation for setting 2021 rates. The water fund is healthier than the sewer fund because the 2019 rate changes adjusted the per gallon rate up for water and down for sewer, based on the rate model.

Water and Sewer Fund Expenditures

Expenditures are predicted to increase by just under \$200,000 during the budget period. In addition to the inflationary pressures of increases in the cost of electricity, personnel, and chemicals, this is due in large part to a contract to pump Kachemak City sewer that is renewed every three years and is scheduled for 2021.

Water and Sewer Fund Reserves

Water and Sewer reserves are an essential component of maintaining a 30 year old water treatment plant, over 120 combined miles of water and sewer mains and a state of the art water treatment plant.

City of Homer – Fiscal Years 2020 and 2021

Transfers to reserves are modest in the budget period given 2 years of no changes in the rate structure. However, I am pleased to report a combined transfers of approximately \$170,000 and \$320,000 in each fiscal year.

Water and Sewer Fund Capital Projects

The 2020-2021 capital budget approves a number of much needed capital projects to meet the demands of maintaining 120 plus miles of mainlines, 100 fire hydrants and 29 pressure reducing stations. Projects range from commercial meter replacements to on-line and lab meters to data loggers for leak detection. A list of capital projects recommended for approval is included in the projects section of this budget.

Water and Sewer Fund Budget Policy Considerations

a. Increasing Customers Through Infill

This has been discussed many times before. One of the fundamental flaws is the City has 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 these new customers.

b. 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 (HAWSP) Fund (a ¼% sales tax dedicated to water and sewer projects) until the debt service coverage ratio was above 1.25. When calculating annual revenue compared to annual expenditures with 2018 audited numbers, the debt service ratio far exceeds the required 1.25 metric. However, the overall HAWSP fund balance is negative. Council has hired professional financial assistance to do an in-depth look at the health and history of the HAWSP fund in order to inform their decision-making process of opening up the opportunity for special assessment districts. This is a high priority for Council and could result in reopening this fund in early 2020.

c. Extraterritorial services

In 2019, City Council approved of a low income housing complex in Kachemak City hooking up to the existing water line. This results in additional revenue to the utility fund and further policy discussion. An existing City of Homer water main extension fronts 16 properties in neighboring Kachemak City. Policy decisions on if and how to allow for extraterritorial services more broadly will continue to be a subject of Council debate and have revenue implications for the fund.

City of Homer – Fiscal Years 2020 and 2021

d. Implementation of Title 14 and 17 Rewrite

In 2019 City Council passed Ordinance 19-23, a massive overhaul to the sections of City code that govern the water and wastewater systems (Title 14) and the process for forming special assessment districts to construct and finance additional water and sewer infrastructure (Title 17). Most of the changes were necessary to update outdated code and practices. However, some significant changes that may have a budgetary impact include imposing fees for violations of code and a time limit on the levy of a subdivision connection fee for a newly created lot in a subdivision that was part of a special assessment district.

V. Conclusion

Thank you for taking the time to review the City of Homer 2020-2021 Budget. I believe the budget to be conservative and prudent and reflect the coming of age of the City of Homer as we transition into a more sophisticated municipality. 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 2020-2021 Budget.

Respectfully Submitted,



Katie Koester
City Manager

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Administration/Community Rec Date 8/21/2019

<input type="checkbox"/> Request for Additional Personnel: Position Title <u>Recreation Assistant</u> Salary Range & Step <u>10A</u> Full-time <input checked="" 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 <u>\$72,427</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: <u>General Fund</u> Account Name: _____ Account # _____ Estimated Cost: _____
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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 community educational/recreational demands and expectations of the public. There has been an incredible amount of requests and concerns from city residents for assistance with after school and summer time recreational/educational programs for our local youth in addition to support for activities at the HERC facility. 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?

Safety: Additional staff will assist with the safety of participants programs by providing direct supervision over programs, ensuring forms are signed and proper behavior is practiced. **Liability:** Having paid employees overseeing programs will minimize liability potential concerns and issues opposed to having to rely on volunteers who are often participating in activities. **Underserved Youth:** There is a serious gap of affordable services and opportunities for after school and summer months for local children. This position will provide much needed staff support for youth services. **Improved Services:** additional staff allows for Recreation Manager some flexibility to pursue additional grants, recruitment of new opportunities, expand partnerships and explore possible cost saving measures.

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

Requestor's Name: Mike Illg Dept Head Approval _____
 Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Police Date 8/16/2019

<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 _____ (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>\$81,699</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: _____
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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 # of the department's budget requests.

Requestor's Name: Mark Robl Dept. Head Approval Mark Robl
 Date 8/16/2019

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Police Date 8/14/2019

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Community Jail Officer</u> Salary Range & Step <u>11B</u> Full-time <input type="checkbox"/> Part-time <input checked="" type="checkbox"/> Hours Per Year <u>1408</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: _____
(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>\$49,669</u>	

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

The Police Department would like to add a part time jail officer position to our staff in 2020. We previously staffed the jail with 4 full time positions and two part time positions until the jail contract was reduced by the state in 2016. Since then we have not had 24 hour coverage in the jail resulting in far less than ideal monitoring of prisoners. Our prisoner counts went down after SB-21 took affect but have been climbing during the past 3 months. With the recent repeal of SB-21 we anticipate prisoner counts to go back to and eventually exceed historic levels. The proper monitoring and care of prisoners in our custody is essential to reduce liability to the city and ensure the safety of both prisoners and staff. We currently have 4 casual jail officer positions in the jail which have been very hard to fill. The casual positions were created in an attempt to help provide consistent jail coverage. These employees cannot have direct prisoner contact and are very restricted in their scope of work. When a full time jail officer goes on vacation we are unable to fully cover the shift. We are currently unstaffed in the jail 22 hours per week. With a full time officer on vacation the unstaffed hours increase to approximately 62 hours per week. Emergency shift coverage is usually provided by patrol officers on overtime. Adding this part time position will reduce the number of unstaffed hours to 8 hours per week and will totally eliminate the unstaffed hours when a full time officer goes on vacation. We will be able to eliminate three of our casual jail officer positions and should be able to eliminate almost all of our police officer overtime costs by adding this position. The net increase to the budget by adding this position will be

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

Ensuring the safety and welfare of our prisoners and staff has always been a very high priority for the police department. Over half of the jail prisoners are intoxicated and/or under the influence of drugs. They require continuous observation to ensure their health and welfare.

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 8/14/2019

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Public Works Date 9/25/2019

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Building Custodian</u> Salary Range & Step <u>3A</u> Full-time <input checked="" 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) 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>\$27,575</u>		

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

The city has had a need for additional janitorial staffing for some time. This was acknowledged by admin and council during the planning stages of the new police department. And, there was discussion about bringing on additional staff at the point that the new HPD came online, which is scheduled for June 2020. Currently, two personnel provide custodial service for City Hall, Library, HPD, Airport Terminal, Public Works, STP Operations Building, Port Maintenance, and Harbormaster. A local maintenance company was approached about taking over the Airport Terminal and the Library, as these are the most heavily used facilities with the public. The concept was privatizing those two buildings and allowing the City janitors to better clean the remaining buildings, including the addition of the new police station. The estimated cost proposal for privatizing these two buildings came in at \$48,000. A third full-time janitor would cost approximately \$55,000. The employee would cost more, but would provide for better coverage of facilities when one of the janitors is off on annual leave, or sick, etc. While meeting with two private custodial providers, they were incredulous that we only had two persons doing all of the facilities we had. Their response was a validation of how short staffed we are in this area. If we want to pursue this, there should be discussion on which is the best approach. Obviously private is marginally cheaper, but a third person provides greater coverage overall.

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

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

Requestor's Name: Dan Gardner Dept Head Approval Carey Meyer
Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Public Works Date 10/15/2019

<input checked="" type="checkbox"/> Request for Additional Personnel: Position Title <u>Public Works Director</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
Salary Range & Step <u>271</u>	Request Title <u>Engineer</u>	
Full-time <input checked="" type="checkbox"/>	Fund Name:	
Part-time <input type="checkbox"/> Hours Per Year <u>2080</u>	Account Name:	
(FINANCE DEPT WILL COMPLETE)	Account #	
5101 Permanent Employees _____	Estimated Cost: _____	
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost <u>\$139,640</u>		

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

The current Public Works Director has assumed the role of both the City Engineer and Director since 1999. Previous to that, two people filled these positions. Due to budget constraints, the City Engineering position was never filled. Demands on and expectations for the the Department are now such that one person cannot adequately assume both roles. Although it is valuable for these two positions to be engineers, at least one of the two positions should be a PE. Hiring a temporary Project Manager would solve the problem, but only be a bandaid solution. The long-term need is for two permanent postions to provide supervision for the essential services provided by this Department..

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

Based on current work load (capital projects, consultant coordination/grant administration, and the administrative duties associated with managing 30+ employees/communication with other department heads/City Manager), two people are needed to effectively supervise PW operations and activities. Hiring a PW Director, will 1) allow current director to focus on capital projects, consultant coordination/grant administration, 2) new position focusing on administrative duties associated with managing 30+ employees/communication with other department heads/City Manager. This will also provide some overlap and transfer of knowledge (current PW Director is nearing retirement).

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

Requestor's Name: City Manager Dept Head Approval _____
Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Public Works Date 8/25/2019

<input checked="" type="checkbox"/> Request for Additional Personnel:		<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
Position Title	<u>Part Time Admin Assistant</u>	Request Title	_____
Salary Range & Step	<u>5A</u>	Fund Name:	_____
Full-time	<input type="checkbox"/>	Account Name:	_____
Part-time	<input checked="" type="checkbox"/>	Account #	_____
Hours Per Year	<u>1040</u>	Estimated Cost:	_____
(FINANCE DEPT WILL COMPLETE)			
5101 Permanent Employees	_____		
5102 Fringe Benefits	_____		
5103 P/T Employees	_____		
5104 Fringe Benefits P/T	_____		
5105 Overtime	_____		
Total Personnel Cost	\$32,380		

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

This is a request to reinstate the part time administrative assistant at Public Works. This is a position that used to be filled for decades, but budget constraints caused it to be cut. It was reinstated in 2014 and around the end of 2015, when the position became vacant, it was not filled due to budget constraints. This position supports the full-time Administrative Assistant at PW. The one Admin Assistant acts as a dispatcher in many ways, processes and pays a huge amount of invoices, operates the MP2 computer worker order and inventory control software, is an essential part of the regulated Confined Space Entry Program, provides a great deal of assistance to the Public Works Director with research, permitting, general assistance with word and spreadsheet documents, and answers the phones. There is no one trained to do all of the duties of this position besides the one fulltime employee. When that employee is on annual leave, or out sick, much of the necessary work to keep operations going is left undone until that employee returns. Invoices and payments to vendors can be put on hold, and much data entry is left undone until the employee returns. When the employee is not at work, due to the lunch hour or being on annual leave, the PW premises is often left unattended and unsecure. On many occasions, the public has wandered around inside the facility looking for assistance, looking through offices or in the shop areas. Additionally, this position is an essential part of the regulated Confined Space Entry program. Someone needs to be at the front desk to monitor personnel as they enter manholes, pressure reducing stations, sewer lift stations, or other tanks and vaults. This would be a position working Monday through Friday from 10:00 am to 2:00 pm.

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

Filling this position again will allow for someone to be crosstrained in this critical position that can cover when the fulltime person is out of the office. This position will allow work to continue administratively, provide for a secure facility by having personnel at the front desk all the time which also demonstrates a level of professionalism to the public, provide for properly maintaining the confined space entry program, and answer the phones.

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

Requestor's Name: Dan Gardner Dept Head Approval _____
Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Budget 2020**

Requesting Department Public Works Date 10/4/2019

<input checked="" type="checkbox"/> Request for Additional Personnel:	<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
Position Title <u>Temp Parks Maintenance</u>	Request Title <u>Trails Postion Funding</u>	
Salary Range & Step <u>2A</u>	Fund Name: <u>HART Trails</u>	
Full-time <input type="checkbox"/>	Account Name: <u>HART Trails - Parks</u>	
Part-time <input checked="" type="checkbox"/> Hours Per Year <u>960</u>	Account # <u>165-0175</u>	
(FINANCE DEPT WILL COMPLETE)	Estimated Cost: _____	
5101 Permanent Employees _____		
5102 Fringe Benefits _____		
5103 P/T Employees _____		
5104 Fringe Benefits P/T _____		
5105 Overtime _____		
Total Personnel Cost <u>\$12,944</u>		

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

This funding would go to support the equivalent of a full time seasonal (6 month) employees hours, to provide for 40 hours a week of dedicated trail maintenance for already established trails in the City of Homer. The city has a large volume of accumulated deferred maintenance on it's trails, which are in need of ongoing brush work, regular trash pick up, retreading, drainage remediation, signage, rerouting, deadfall removal, structural maintenance, and miscellaneous other needs. Included in this funding request is the maintenance of an additional vehicle to accomodate the expanded crew size of the Parks Division (estimatated at \$1,650.)

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

While there has been funding approved for new trail construction through HART over recent years, we have not expanded our capacity to maintain our trails. We have some trails that are impassable in many places, and many that are overgrown, present safety hazards, and generally reflect poorly on the City. Our trails should be safe, passable, and well labeled if we are to maintain them in our trail inventory.

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

Requestor's Name: Matt Steffy Dept Head Approval _____
Date _____

City Manager Recommendation: Approved Denied Amended

Comments: _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
2020-21**

Requesting Department PARC Advisory Commission Date 8/15/2019

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Request Other Than Personnel:

Increase Community Rec by
1 FTE and \$15,000 for

Position Title temporary staff

Description _____

Salary Range & Step 10A

Full-time

Part-time Hours Per Year _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$87,427

Account Name: _____

Account # _____

Estimated Cost: _____

Justification:

Increase Community Rec staffing by 1 FTE, and increase temporary staffing budget by \$15,000. The increase in temporary staff will allow for better staff coverage of CR activities when employees are on leave.

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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 of the second year of the mayoral term 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 covering each of the next two fiscal years to the City council by the third Friday in October of a budget year. 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: 3.05.005-3.05.050

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 fiscal year.
3.05.045	Balanced budget requirements.
3.05.047	Capital Asset Repair and Maintenance Allowance Fund.
3.05.048	Capital Improvement Fund
3.05.049	General Fund – Fund Balance
3.05.050	Priority of Funding

3.05.005 Budget Assumptions. The City of Homer operates on a traditional biennial budget beginning with the two-year biennium commencing January 1, 2020. The 2020-21 biennial budget and all subsequent budgets shall be prepared, considered and adopted under the provisions of this chapter. The budget shall be adopted every second year of a mayoral term. By the third Friday in September the City Manager shall present to the Council an overview of preliminary budget assumptions for a budget period containing the next two fiscal years. 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 effects upon the City's overall financial condition.

3.05.010 Budget submission; contents. By the third Friday in October of a budget year, the City Manager shall present to the Council a budget proposal covering each of the next two fiscal years of the City.

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 two fiscal years, describe the important features of the budget, indicate any major changes from the prior budget period 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.

3.05.012 Complete financial plan.

a. The budget shall provide a complete financial plan of all City funds and activities for the next two fiscal years. 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.

c. The budget shall show in detail all estimated income, including the proposed property tax levy, but shall exclude State revenue sharing, which will be appropriated when received. The budget also shall show in detail all proposed expenditures, including debt service, for the ensuing fiscal year budget period.

d. The budget shall be prepared on a modified accrual basis and subsequent reporting shall recognize revenues when they become available and measurable and recognize expenditures when liabilities are incurred.

e. The budget shall include in separate sections:

(1) Proposed expenditures for current fund operations during the ensuing budget period 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 budget period 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 as a separate section of the biennial budget. The capital budget shall show capital expenditures during the ensuing budget period, 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 ensuing budget periods shall be provided in a format for ease of comparison with the proposed revenues and expenditures.

3.05.015 Review; hearing; adoption; appropriations.

a. At a Council meeting held not less than 10 days prior to the end of the current budget period, the Council shall, by ordinance, appropriate the money needed for the ensuing budget period.

b. 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 posted on the City's website.

c. 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.

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 expenditures shall be and become appropriated to the objects and purposes therein 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.

e. The City Council shall provide for a midbiennium review, and any modification shall occur no sooner than eight (8) months after the start, but no later than the conclusion of the first year of the biennium. The City Manager shall prepare a proposed budget modification and the City shall provide for publication of notice of hearings consistent with publication of notices for adoption of other City ordinances. Such proposal shall be submitted to the City Council and shall be a public record and be available to the public. A public hearing shall be advertised at least once and shall be held no later than the first regular Council meeting in December and may be considered from time to time. At such a hearing or thereafter, the Council may consider a proposed ordinance to carry out such modifications.

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.

3.05.025 System of accounts. All City accounts shall be organized in a manner consistent with the approved budget. The City Council may supplement or further delineate designations.

3.05.030 Unencumbered balances of appropriations; transfers.

a. The necessary accounting records shall be maintained to reflect the unencumbered balances of all appropriations. The Finance Director/Treasurer shall submit to the City Council a quarterly report reflecting operating activity and anticipated expenditures.

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.

3.05.035 Lapse of appropriation at end of year.

a. Except as provided in this section and in section and in HCC 3.05.047 – 3.05.049 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. Any earnings from investment of monies accumulated in a fund shall accrue to the fund.

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

3.05.045 Balanced budget requirements. Projected expenditures shall not exceed projected revenues in the operating budget. 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.

3.05.047 Capital Asset Repair and Maintenance Allowance Fund.

- a. There is established in the general fund a Capital Asset Repair and Maintenance Allowance Fund (CARMA). The amount of the fund shall be established by City Council in the biennial budget based on the projected maintenance and repair needs of the City.
- b. Purpose. Capital asset management is essential to extending the life and use of taxpayer funded assets, facilities and infrastructure.
- c. Funds in the Capital Asset Repair and Maintenance Allowance Fund shall be available for appropriation and expenditure for equipment replacement, fleet replacement, engineering, or planning services, major maintenance of city facilities, or any other purpose as identified and recommended by the City Manager and authorized by the City Council.

3.05.048 Capital Improvement Fund

- a. There is established in the general fund a Capital Improvement Fund (CIF). The fund shall be comprised of various Council appropriations for capital projects which shall not be limited to only the current budget period.
- b. Monies in the Capital Improvement Fund shall be designated for major capital projects or initiatives, as identified and authorized by the City Council.

3.05.049. General Fund – Fund Balance.

- a. Purpose. General Fund – The fund balance of the general fund represents the net assets of the general fund and serves as a measure of financial resources.
- b. There is established within the fund balance of the general fund an amount equal to six months revenue for the current fiscal year that is restricted to emergency use only. Emergency restricted fund balance shall only be spent to help the City of Homer provide quick response to weather economic uncertainty and unexpected situations such as natural disasters so as to avoid the need for short-term borrowing.
- c. Unassigned fund balance shall be available for appropriation by City Council.
- d. Any General Fund budget surplus at the end of a fiscal year will lapse into the General Fund – Fund Balance.

3.05.050 Priority of Funding

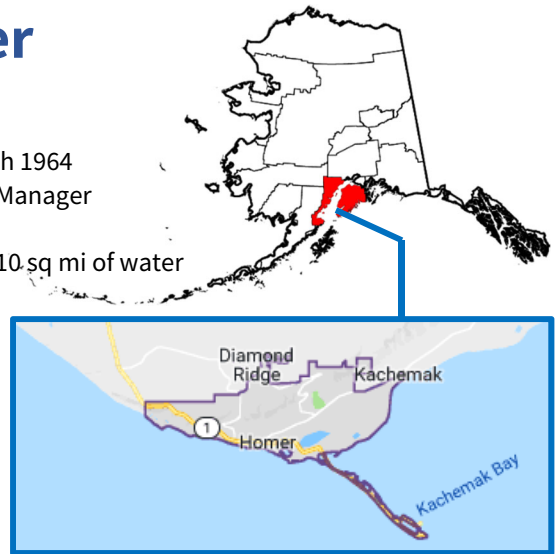
Within the General Fund during the biennial budget process available revenue will be budgeted in the following priority order in order to meet the financial obligations of the City of Homer:

- i. Operating budget
- ii. General Fund – Fund Balance Restricted
- iii. Capital Asset Repair and Maintenance Allowance Fund
- iv. General Fund – Fund Balance Unrestricted

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	5,510



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

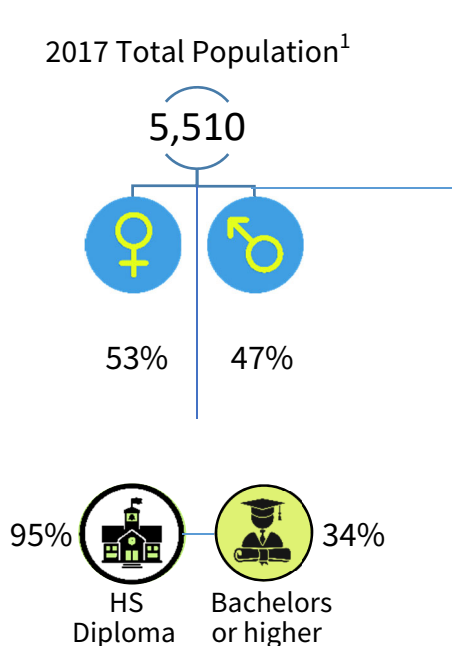
The City of Homer employs an average of 100 full time equivalent employees to provide an array of services. In addition to public safety, public utilities and general governmental duties, the City operates a Port & Harbor facility, an airport terminal, public library, recreational program, and it manages 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

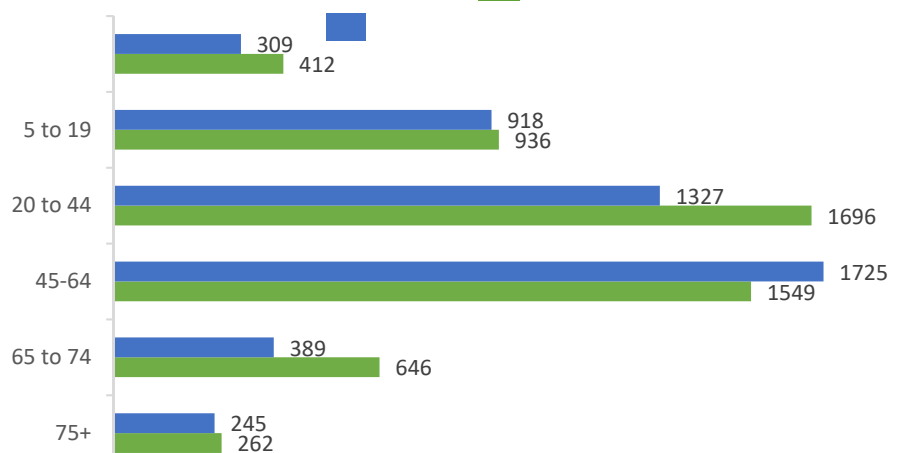
COMMUNITY DEMOGRAPHICS & TRENDS

People



City of Homer Population by Age Group

2010 & 2017¹

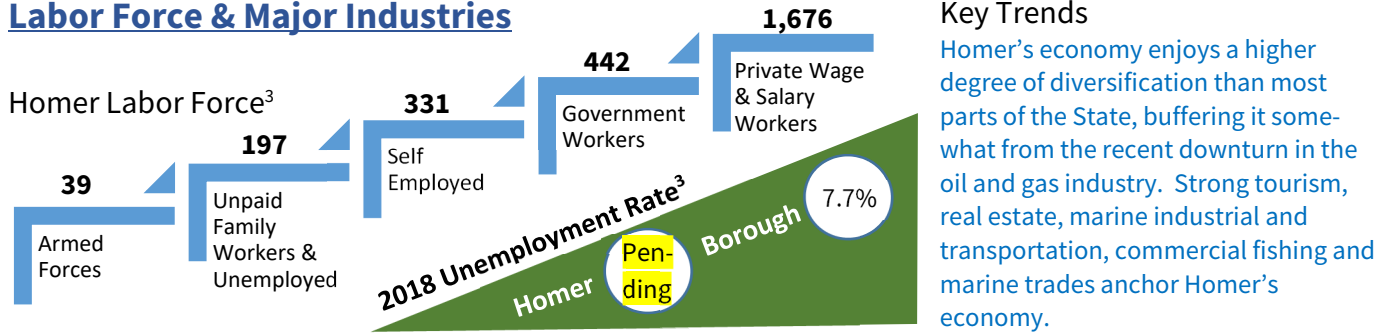


Median Age: 39.3

Key Trends

The number of senior citizens in Alaska has increased by more than 5% each year since 2010, faster than any other state. From 2000-2018, the 65+ population increased by 37%. The highest regional growth rate over this period was in the Kenai Peninsula and Southeast Alaska.²

Labor Force & Major Industries

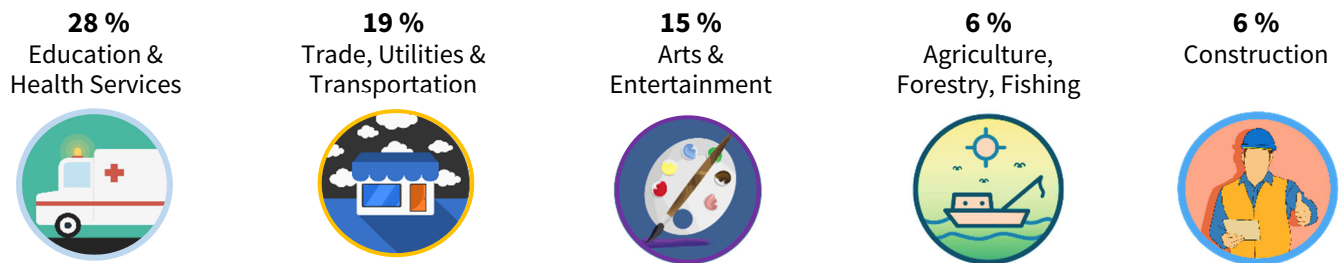


Key Trends

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.

- ▶ Gross sales in Homer for 2018 was \$450,557,078, up 8.5% from 2017, fueled in part by robust summer seasonal tourism.⁴
- ▶ In 2016, Homer's seafood landings of 6.7 million pounds worth \$18.1 million, ranked Homer's Port & Harbor the 67th largest port in the US by seafood weight and the 55th port by the value of those landings.⁵

Top Employment Sectors³



Housing¹

\$269,200	\$970
Median Home Value	Median Monthly Rent
More than the amount for the Kenai Peninsula Borough: \$229,200	The same as the amount for the Kenai Peninsula Borough: \$970
More than the amount for Alaska: \$257,100	Less than the amount in Alaska: \$1,173

Income¹

\$32,595	\$57,471
Per Capita	Median Household
2% lower than the Kenai Peninsula Borough average	Less than the amount for the Kenai Peninsula Borough: \$64,891
≅ 93% of the amount in Alaska: \$34,191	≅ 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 in 2017 and 62 in 2018, which accounted for half the reported 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 time period from 276 to 156.⁶

Taxes⁷

Revenues		Year	2013	2015	2016	2017	2018
Sales Tax	Tax Rate		City = 4.5%		Borough = 3%		Total = 7.5%
	Revenue to City of Homer		\$7,031,120	\$7,484,925	\$7,533,680	\$7,674,256	\$7,848,136
Property Tax	Mill Rate		City = 4.5 mill	Borough = 4.5 mill	Hospital = 2.3 mill	Total = 11.3 mill	
	Assessed Value (real & personal)		\$644,259,434	\$685,834,211	\$699,797,998	\$759,641,672	\$709,854,400
	Assessed Value (oil & gas property)		\$0	\$0	\$0	\$4,384,620	\$1,332,910
	Revenue to City of Homer		\$3,062,995	\$2,993,841	\$3,101,669	\$3,179,361	\$3,537,376

Sources: **1** US Census 2013-17 ACS 5-Year Estimate; **2** Alaska Economic Trends Volume 39, No. 6, June 2019; **3** AK Dept of Labor & Workforce Development; **4** Kenai Peninsula Borough Finance Dept.; **5** Commercial Fisheries Entry Commission; **6** Alaska Housing Finance Corporation/ADOLWD Housing Market Indicators; **7** Alaska Taxable 2018 Report.

City of Homer
Proposed Budget Development Schedule for FY 2020 & 2021

Dates	Time	Event
6/10/2019	6:00 PM	Budget Development Schedule approved by Council
7/22/2019		Submit to departments, budget work sheets including salary and fringe benefit costs
8/12/2019	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
8/26/2019		Departmental Draft Budget and narratives to Finance
9/9/2019	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund
9/9/2019		Compile data and return copy to departments for review
9/9 - 9/20/2019	Weeks Of	City Manager - Budget Review with Finance Director and Department Heads
9/23/2019		Preliminary budget assumptions to Council.
10/14/2019		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
10/28/2019	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions
11/25/2019	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
12/9/2019	6:00 PM	Regular Meeting - Public Hearing & FY 2020/21 Budget Adoption

**City of Homer
2020/21 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 – 3.05.050). The budget quantifies the City's revenue resources and expenditure allocations for the next two fiscal years. A budget development schedule is established each budget 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 second year of the mayoral term. 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:

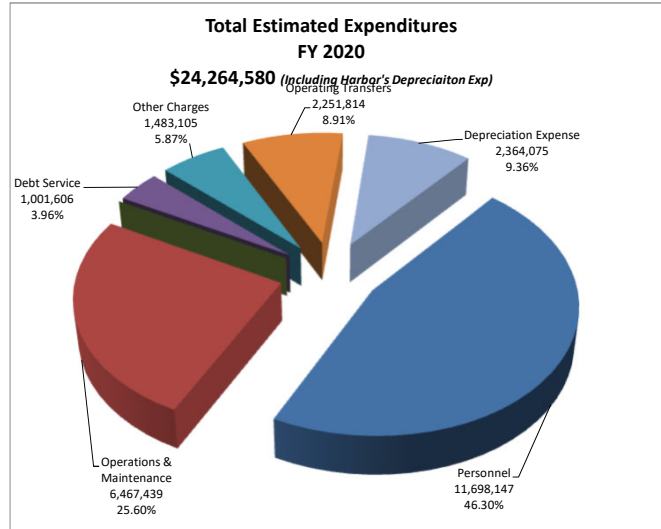
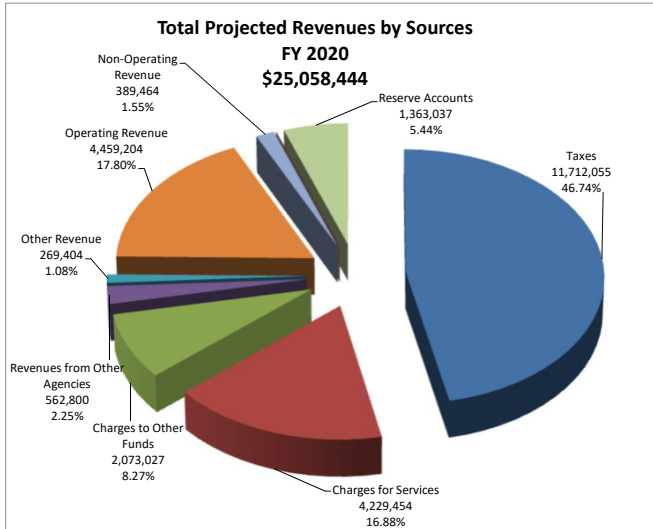
- **Combined Revenues and Appropriations**
- **Insurance Distribution and the General Overhead Allocations**
- **Operating Transfer Schedule**

City of Homer
2020/21 Operating Budget

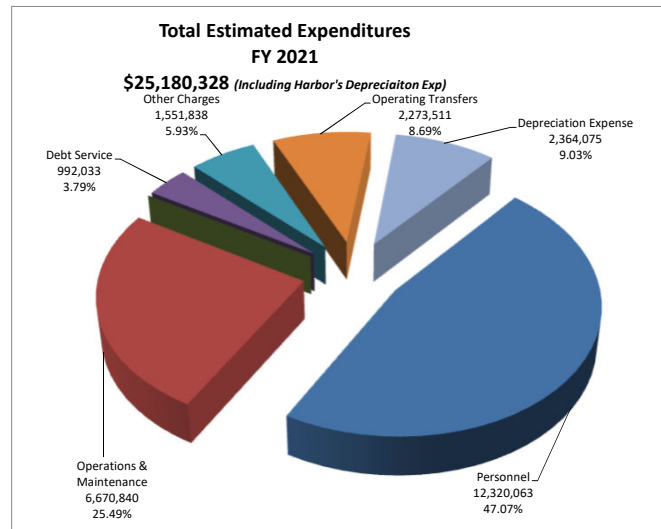
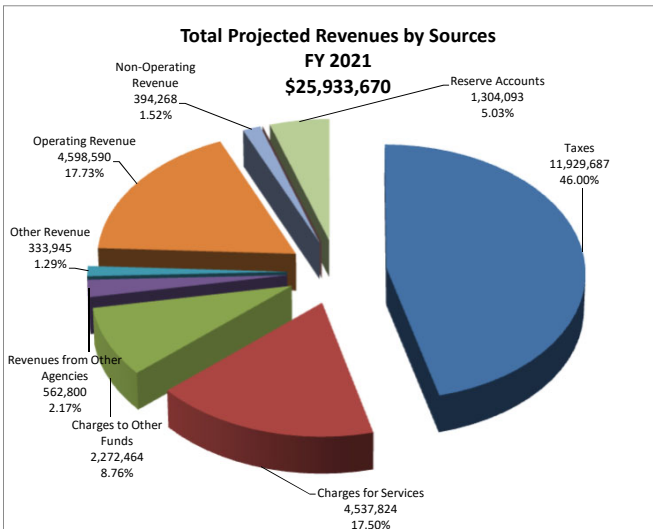
COMBINED REVENUES AND APPROPRIATIONS								
ALL FUND TYPES	2020							Internal Service Funds
	General Fund	Special Revenue: Water & Sewer	Enterprise Fund: Port & Harbor	HART Roads	HART Trails	HAWSP	Total	
Revenues:								
Taxes	8,984,412			1,227,439	136,382	1,363,821	11,712,055	
Charges for Services	594,610	3,634,844					4,229,454	
Charges to Other Funds	2,073,027						2,073,027	1,917,938
Revenues from Other Agencies	562,800						562,800	
Other Revenue	269,404						269,404	
Operating Revenue			4,459,204				4,459,204	
Non-Operating Revenue		125,493	263,971				389,464	
Reserve Accounts						1,363,037	1,363,037	
Total Revenues	12,484,253	3,760,337	4,723,175	1,227,439	136,382	2,726,858	25,058,444	1,917,938
Expenditure/Expenses								
Personnel	8,024,296	1,758,611	1,915,240				11,698,147	
Operations & Maintenance	3,695,565	1,304,511	1,467,362				6,467,439	1,917,938
Debt Service	0		0			1,001,606	1,001,606	
Other Charges		592,151	590,451	120,201	30,050	150,251	1,483,105	
Operating Transfers	764,391	105,064	750,121	607,238	25,000		2,251,814	
Depreciation Expense			2,364,075				2,364,075	
Total Expenditures/Expenses	12,484,253	3,760,337	7,087,250	727,439	55,050	1,151,857	25,266,186	1,917,938
Change in Fund Balance/Net Earnings	0	0	(2,364,075)	500,000	81,332	1,575,001	(207,742)	0

COMBINED REVENUES AND APPROPRIATIONS								
ALL FUND TYPES	2021							Internal Service Funds
	General Fund	Special Revenue: Water & Sewer	Enterprise Fund: Port & Harbor	HART Roads	HART Trails	HAWSP	Total	
Revenues:								
Taxes	9,152,020			1,249,950	138,883	1,388,833	11,929,687	
Charges for Services	580,537	3,957,287					4,537,824	
Charges to Other Funds	2,272,464						2,272,464	2,244,938
Revenues from Other Agencies	562,800						562,800	
Other Revenue	333,945						333,945	
Operating Revenue			4,598,590				4,598,590	
Non-Operating Revenue		151,608	242,660				394,268	
Reserve Accounts						1,304,093	1,304,093	
Total Revenues	12,901,766	4,108,895	4,841,250	1,249,950	138,883	2,692,926	25,933,670	2,244,938
Expenditure/Expenses								
Personnel	8,457,028	1,848,850	2,014,185				12,320,063	
Operations & Maintenance	3,747,571	1,388,924	1,534,345				6,670,840	2,244,938
Debt Service	0		0			992,033	992,033	
Other Charges		614,852	621,334	126,261	31,565	157,827	1,551,838	
Operating Transfers	697,167	256,269	671,386	623,689	25,000		2,273,511	
Depreciation Expense			2,364,075				2,364,075	
Total Expenditures/Expenses	12,901,766	4,108,895	7,205,325	749,950	56,565	1,149,860	26,172,361	2,244,938
Change in Fund Balance/Net Earnings	0	0	(2,364,075)	500,000	82,318	1,543,067	(238,690)	0

FY2020



FY2021



City of Homer
2020/21 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		Underground Tanks 5223		Brokers Fees 5223		Workers Compensation		TOTAL
	97,574	450	(\$1,719)	\$75,873	\$47,976	\$36,053	\$0	\$6,216	\$0	\$243,812	506,234										
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct
Spread to all depts																					
Mayor/ Council		-	\$228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
Clerk		-	(\$35)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(35)
Manager		-	(\$27)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(27)
Personnel		-	(\$18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18)
Economic Development		-	(\$17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17)
Information System		-	(\$32)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(32)
HERC Building	\$ 2,323	-	(\$5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,318
Community Recreation		-	(\$15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)
Finance		-	(\$70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)
Planning		-	(\$37)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(37)
City Hall	\$ 3,355	\$450	(\$13)	\$877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,669
Library	\$ 7,188	-	(\$92)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,095
Airport	\$ 2,917	-	(\$23)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,894
Fire	\$ 3,053	-	(\$106)	\$17,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,303
Police-Admin	\$ 1,662	-	(\$304)	\$14,094	\$8,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,087
Police-Jail		-	-	-	\$39,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,340
Police-Animal	\$ 797	-	(\$22)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776
PW	\$ 3,279	-	(\$272)	\$11,473	-	-	-	-	-	-	-	-	-	-	\$6,216	-	-	-	-	-	20,696
Water	\$ 13,273	-	(\$211)	\$11,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,534
Sewer	\$ 8,178	-	(\$172)	\$11,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,479
Port	\$ 51,549	-	(\$475)	\$9,128	-	-	-	-	-	-	-	-	-	\$0	-	-	-	-	-	-	96,255
Seawall		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ins. Allocation	97,574	450	(1,719)	75,873	47,976	36,053	-	6,216	-	243,812	500,334										

Overhead Allocation:

Department	FY 2020	FY 2021
	Allocatable Costs	Allocatable Costs
Mayor & Council	412,669	421,392
City Clerk	371,144	386,036
City Manager	263,545	272,759
Economic Development	178,176	189,171
Personnel	181,415	189,097
Information Technology	323,695	337,553
Finance	709,365	748,161
City Hall Complex	133,798	136,629
Janitorial	227,591	264,324
Public Works Admin.	203,628	211,408
Public Works Building \$10,000		
Total Amount To be Allocated	3,005,027	3,156,530
*** Total General Fund Budget	11,958,259	12,495,571

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

FY 2020			
General Fund	Water	Port & Harbor	Total Base
Calculated Operating Budget Base	1,771,344	3,548,530	15,501,139
Sharing Ratio	11.4%	22.9%	100.0%

FY 2021			
General Fund	Water	Port & Harbor	Total Base
Calculated Operating Budget Base	1,706,292	3,382,603	15,493,793
Sharing Ratio	11.0%	21.8%	100.0%

	General Fund	Water	Sewer	Port & Harbor	HART - Road*	HART - Trail*	HAWSP	Total
2021 % of Total Allocated Amount	52.6%	9.9%	7.9%	19.6%	4.0%	1.0%	5.0%	100.0%
2021 Amount Allocated to each fund	1,659,016	312,859	248,783	620,220	126,261	31,565	157,827	3,156,530
2020 % of Total Allocated Amount	50.6%	10.3%	8.5%	20.6%	4.0%	1.0%	5.0%	100.0%
2020 Amount Allocated to each fund	1,579,388	297,842	236,842	590,451	120,201	30,050	150,251	3,005,027
2019 Amount Allocated to each fund	1,481,289	290,905	226,141	591,076	115,085	28,771	143,856	2,877,123
2018 Amount Allocated to each fund	1,705,223	273,039	211,080	556,836	-	-	137,309	2,883,487

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Transfer Schedule.



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2020/21 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.

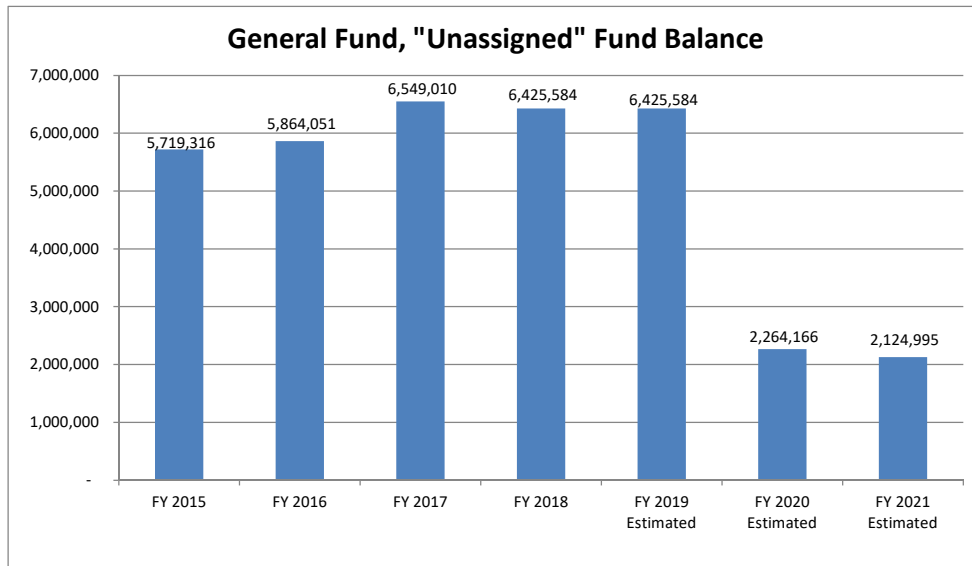
Fund Balances - Total

Major Funds

FY Ending	Major Funds					Total Gov. Funds	CAFR ref.
	General	Utility Special Revenue	City Facilities Capital Projects	HART - Roads Capital Projects	Nonmajor (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	4,591,755	22,221,735	Page 20
12/31/2018	7,155,081	4,114,638	0	6,039,671	7,010,324	24,319,714	Page 21

General Fund Balance - Unassigned

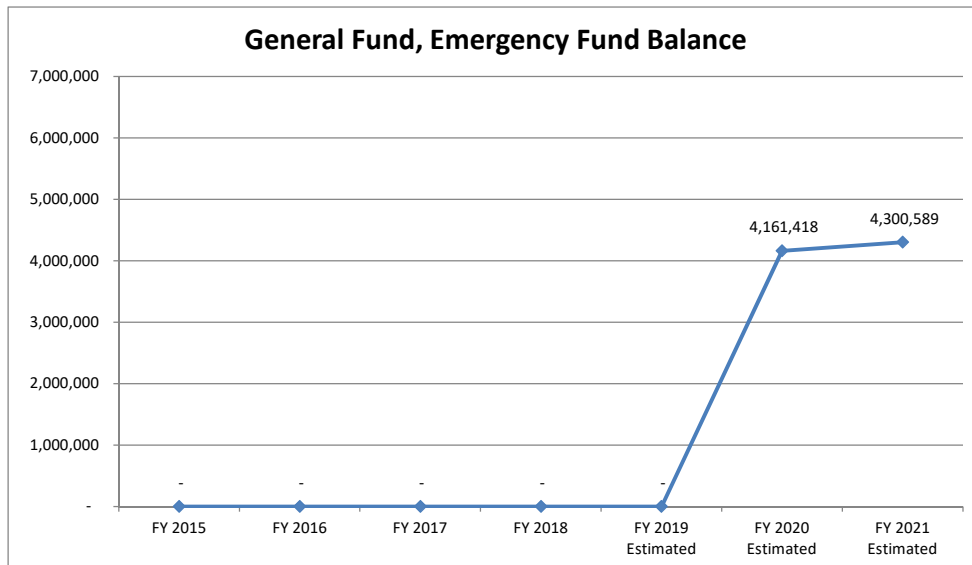
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated
5,734,697	5,719,316	5,864,051	6,549,010	6,425,584	6,425,584	2,264,166	2,124,995



General Fund - Emergency Fund Balance

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated
-	-	-	-	-	-	4,161,418	4,300,589

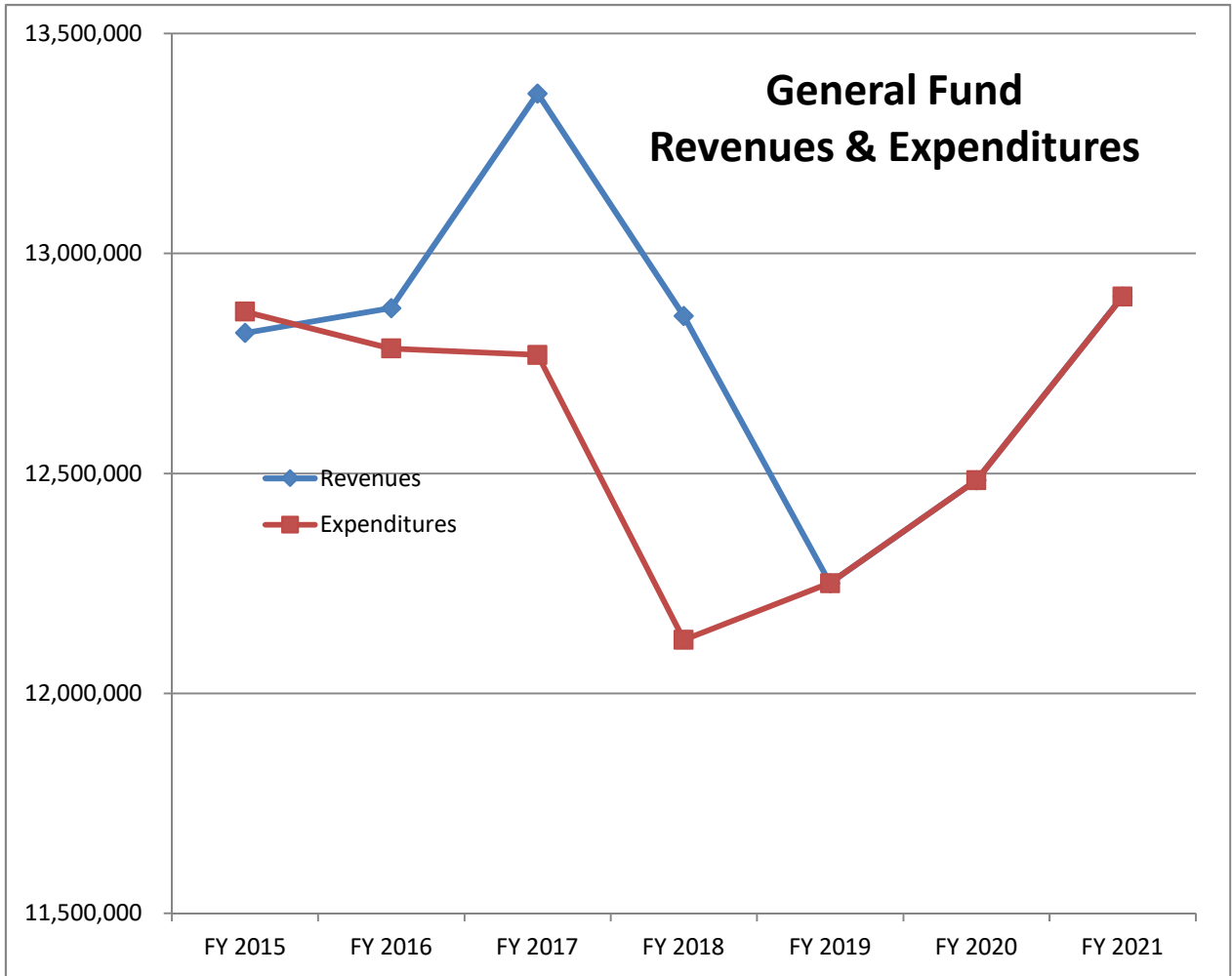
Emergency Fund effective FY20 per HCC 3.05.049 - Equal to four months operating revenue for current fiscal year



**City of Homer
2020/21 Operating Budget**

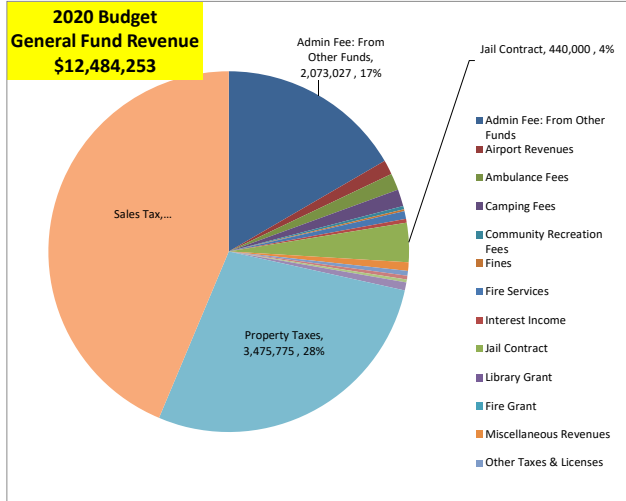
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Actual	Actual	Budget Amended	Budget Draft	Budget Draft
Revenues	12,819,378	12,875,567	13,363,325	12,857,634	12,250,363	12,484,253	12,901,766
Expenditures	12,867,411	12,783,799	12,769,064	12,121,493	12,250,363	12,484,253	12,901,766
Rev - Exp	(48,033)	91,768	594,261	736,141	(0)	(0)	(0)

<i>Excluded PERS</i>	1,227,364	235,899	181,209	206,427	0	0	0
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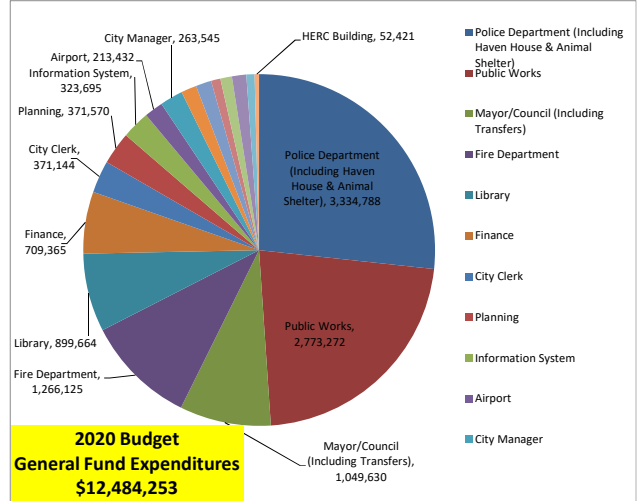


FY2020

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE

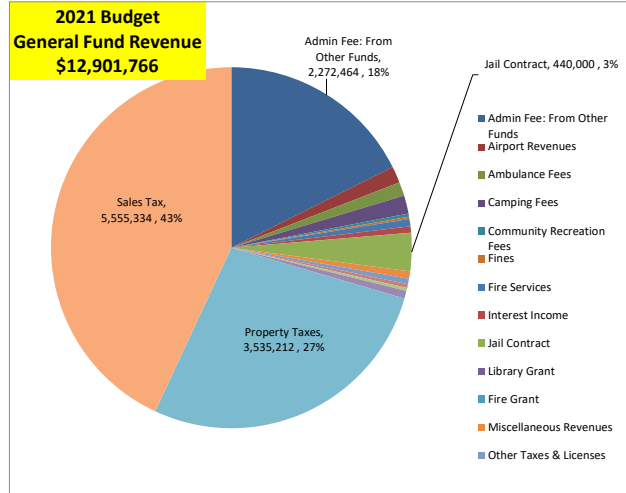


WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES

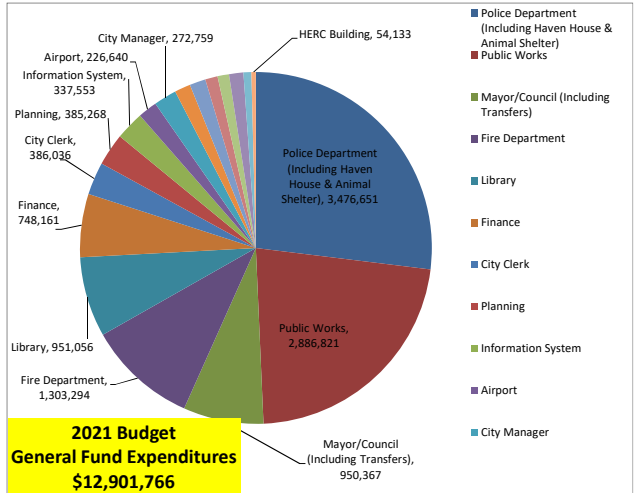


FY2021

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE



WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES



City of Homer
2020/21 Operating Budget

FUND 100					
GENERAL FUND COMBINED STATEMENT					
	12/31/17	12/31/18	Amended	Draft	Draft
	Actual	Actual	12/31/19	12/31/20	12/31/21
			Budget	Budget	Budget
REVENUE:					
Property Taxes	3,501,159	3,493,713	3,406,952	3,475,775	3,535,212
Sales & Use Taxes	6,669,426	6,463,291	5,408,322	5,508,638	5,616,808
Permits & Licenses	47,555	46,814	34,963	41,526	45,342
Fines & Forfeitures	28,277	15,980	24,865	20,762	22,643
Use of Money & Property	22,338	64,372	34,346	43,662	74,720
Revenues from Other Agencies	590,350	684,523	569,700	562,800	562,800
<i>PERS and Shared Revenue</i>	<i>386,327</i>	<i>206,427</i>	<i>-</i>	<i>-</i>	<i>-</i>
Charges for Services	569,876	558,011	610,305	594,610	580,537
Other Revenue	15,863	30,196	-	-	-
Airport	157,626	203,822	148,732	163,455	191,240
Total General Fund Revenue	<u>11,988,795</u>	<u>11,767,147</u>	<u>10,238,185</u>	<u>10,411,226</u>	<u>10,629,301</u>
Total Transfer from other Funds	<u>1,155,933</u>	<u>1,194,340</u>	<u>2,012,178</u>	<u>2,073,027</u>	<u>2,272,464</u>
Total Revenues & Transfers (W/O PERS Relief)	<u>12,758,402</u>	<u>12,755,061</u>	<u>12,250,363</u>	<u>12,484,253</u>	<u>12,901,766</u>
EXPENDITURES:					
Personnel (W/O PERS Relief)	7,356,255	7,659,034	7,900,229	8,024,296	8,457,028
Operations & Maintenance	3,109,347	2,902,597	3,552,478	3,695,565	3,747,571
Debt Service	1,226,903	-	-	-	-
Total Operating Expenditures	<u>11,692,504</u>	<u>10,561,631</u>	<u>11,452,708</u>	<u>11,719,861</u>	<u>12,204,599</u>
Operating Surplus/Deficit before Transfers	<u>1,065,897</u>	<u>2,193,430</u>	<u>797,655</u>	<u>764,391</u>	<u>697,167</u>
Operating Transfers To:					
Police Fleet Reserve	90,000	200,000	100,000	75,994	56,195
PW Fleet Reserve	120,000	200,000	60,000	200,000	100,000
Fire Fleet Reserve		200,000	71,222	50,000	150,000
City Hall Reserve	110,243	144,033			
Information Tech Reserve	60,000	200,000			
Seawall Maintenance Reserve	10,000	10,000	10,000	10,000	10,000
Animal Shelter Reserve	20,000				
Parks & Recreation Reserve	60,000		92,500	100,000	100,000
Fire Reserve	70,000				
Police Reserve	200,000				
Library Reserve	60,000	90,000	52,000		
ADA Reserve		100,000			
Airport Reserve			100,000	100,000	
Public Works Reserve			46,059		
Other Transfers - Balancing Health Insurance			69,589	1,337	4,347
Transfer to Water Hydrants	180,956	92,222	100,350	99,629	108,433
Revolving Energy Fund Repayment	10,703	10,703	10,703	22,788	21,718
Leave Cash Out Bank	233,451	161,373	85,232	104,643	146,474
Total Operating Transfers:	<u>1,225,353</u>	<u>1,408,331</u>	<u>797,655</u>	<u>764,391</u>	<u>697,167</u>
Total Expenditures & Operating Transfers	<u>12,917,858</u>	<u>11,969,962</u>	<u>12,250,363</u>	<u>12,484,253</u>	<u>12,901,766</u>
Total Deficit/Surplus	(159,456)	785,099	(0)	0	0

City of Homer
2020/21 Operating Budget

General Fund (100) Revenue Detail		Actual			Budget			Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/2016	12/31/2017	12/31/2018	Amended 12/31/2019	Draft 12/31/2020	Draft 12/31/2021	2019 to 2021	
								\$	%
0005	PROPERTY TAXES:								
4101	Real Prop Tax	2,875,193	3,110,422	3,169,797	3,075,573	3,135,010	3,194,447	118,874	3.9%
4102	Per Prop Tax	206,151	222,372	219,375	212,161	215,966	215,966	3,805	1.8%
4103	Motr Vehicle Tx	48,779	50,402	47,426	49,738	48,869	48,869	(870)	-1.7%
4104	Prior Years Taxes	44,605	98,024	44,701	58,529	62,444	62,444	3,915	6.7%
4105	Pen/Int Prop Tx	(2,404)	208	6,416	871	1,407	1,407	536	61.6%
4107	Oil Tax	10,510	19,731	5,998	10,080	12,080	12,080	1,999	19.8%
	Total Property Taxes	3,182,834	3,501,159	3,493,713	3,406,952	3,475,775	3,535,212	128,260	3.8%
0010	SALES & USE TAXES:								
4201	Sales Tax	6,376,187	6,617,305	6,408,983	5,355,237	5,455,285	5,555,334	200,097	3.7%
4202	Cooperative Tax	24,878	24,721	24,657	24,968	24,752	28,458	3,489	14.0%
4203	Liquor License	24,750	24,400	25,650	24,117	24,933	29,183	5,067	21.0%
4205	Sales Tax Comm	4,000	3,000	4,000	4,000	3,667	3,833	(167)	-4.2%
	Total Sales and Use Taxes	6,429,815	6,669,426	6,463,291	5,408,322	5,508,638	5,616,808	208,487	3.9%
0015	PERMITS & LICENSES:								
4301	Driveway Permit	1,825	1,830	2,500	1,708	2,052	2,073	365	21.4%
4302	Sign Permits	500	350	250	450	367	225	(225)	-50.0%
4303	Building Permit	11,250	15,720	17,845	13,373	14,938	16,463	3,090	23.1%
4304	Peddler Permits	1,746	1,779	3,504	1,278	2,343	3,198	1,920	150.2%
4308	Zoning Fees	11,800	20,850	14,400	13,433	15,683	14,713	1,279	9.5%
4309	Row Permit	-	2,520	2,910	1,055	1,810	3,528	2,473	234.4%
4310	Marijuana Licenses	-	500	1,800	-	767	1,167	1,167	0.0%
4314	Taxi/chauffeurs/safety Inspec	3,088	4,006	3,605	3,664	3,566	3,976	311	8.5%
	Total Permits and Licenses	30,209	47,555	46,814	34,963	41,526	45,342	10,379	29.7%
0020	FINES & FORFEITURES:								
4401	Fines/Forfeit	16,494	16,293	9,285	17,837	14,024	12,459	(5,378)	-30.1%
4402	Non Moving Fine	1,535	11,984	6,695	7,029	6,738	10,184	3,155	44.9%
	Total Fines and Forfeitures	18,029	28,277	15,980	24,865	20,762	22,643	(2,223)	-8.9%
0025	USE OF MONEY:								
4801	Interest Income	44,312	22,301	64,372	34,346	43,662	74,720	40,375	117.6%
4802	Penalty/Interest	-	37	-	-	-	-	0	0.0%
	Total Use of Money	44,312	22,338	64,372	34,346	43,662	74,720	40,375	117.6%
0030	REVENUES-OTHER AGENCIES:								
4501	Ak Shared Rev ***	215,905	205,118	-	-	-	-	0	0.0%
4503	Prisoner Care	424,080	427,633	439,178	440,000	440,000	440,000	0	0.0%
4504	Borough 911	52,800	52,800	52,800	52,800	52,800	52,800	0	0.0%
4505	Police Sp Serv	36,000	36,000	27,000	36,000	36,000	36,000	0	0.0%
4509	Assistant Fire Chief	-	26,585	129,428	-	-	-	0	0.0%
4511	Pioner Av Maint	34,000	34,000	34,000	34,000	34,000	34,000	0	0.0%
4527	PERS Revenue ***	235,899	181,209	206,427	-	-	-	0	0.0%
	Total Intergovernmental	1,005,505	976,676	890,950	569,700	562,800	562,800	(6,900)	-1.2%
0035	CHARGES FOR SERVICES:								
4311	Library Cards	20	(50)	-	(10)	-	-	10	-100.0%
4315	Project Administration Fee	-	467	2,394	-	-	-	0	0.0%
4316	Lid Application Fee	-	100	-	100	-	-	(100)	-100.0%
4317	Lid Yearly Bill	27,501	29,548	23,218	22,822	26,756	17,589	(5,234)	-22.9%
4516	Pw Equip & Serv	11,629	19,142	13,049	22,473	14,607	10,881	(11,592)	-51.6%
4599	Pioneer Beautif	190	470	190	385	283	295	(90)	-23.4%
4601	Ambulance Fees	271,872	155,353	141,706	178,760	189,644	158,606	(20,154)	-11.3%
4603	Fire Contr Kachemack City	71,631	80,022	88,594	86,195	86,059	86,059	(136)	-0.2%
4604	HVF Class Fees	-	-	-	692	-	-	(692)	-100.0%
4607	Other Services	28,647	31,154	33,995	29,567	31,266	32,499	2,931	9.9%
	Camping	179,034	195,667	181,114	212,054	185,272	211,630	(424)	-0.2%
4609	Animal Care Fee	13,766	13,980	17,444	11,815	15,063	15,800	3,984	33.7%
4610	Plans & Specs	391	140	15	-	-	-	0	0.0%
4611	City Clerk Fees	1,586	1,992	3,004	2,104	2,194	2,061	(43)	-2.1%
4612	Publication Fee	-	15	25	-	-	-	0	0.0%
4613	Cemetery Plots	2,000	2,200	6,600	5,000	3,600	6,133	1,133	22.7%

City of Homer
2020/21 Operating Budget

General Fund (100) Revenue Detail		Actual			Budget			Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/2016	12/31/2017	12/31/2018	Amended 12/31/2019	Draft 12/31/2020	Draft 12/31/2021	2019 to 2021	
								\$	%
4614	Community Recreation Fees	37,603	38,651	37,663	36,771	37,972	37,481	710	1.9%
4650	Rents & Leases	-	175	8,601	-	-	-	0	0.0%
4655	Pavillion Rental	-	-	-	-	1,088	1,088	1,088	0.0%
4660	Advertising - Community School	1,170	850	400	1,577	807	417	(1,160)	-73.6%
	Total Charges for Services	647,042	569,876	558,011	610,305	594,610	580,537	(29,768)	-4.9%
0040	OTHER REVENUE:								
4901	Surplus Prop	-	1,205	-	-	-	-	0	0.0%
4902	Other Revenue	2,414	14,657	30,196	-	-	-	0	0.0%
	Total Other Revenues	2,414	15,863	30,196	0	0	0	0	0.0%
0045	AIRPORT TERMINAL REVENUES:								
4655	Airline Leases	62,206	70,845	111,966	65,368	81,672	105,581	40,213	61.5%
4656	Concessions	2,979	9,907	24,914	6,000	12,600	15,090	9,090	151.5%
4657	Car Rental	33,756	41,292	35,410	43,512	36,819	39,839	(3,673)	-8.4%
4658	Parking Fees	32,110	33,447	31,531	33,853	32,363	30,730	(3,122)	-9.2%
4660	Advertising	-	2,135	-	-	-	-	0	0.0%
	Total Airport	131,051	157,626	203,822	148,732	163,455	191,240	42,507	28.6%
	Total Before Operating Transfers	11,491,211	11,988,795	11,767,147	10,238,185	10,411,226	10,629,301	391,117	3.8%
0099	OPERATING TRANSFERS:								
4981	G/F Admin Water	270,328	263,035	273,039	290,905	297,842	312,859	21,954	7.5%
4982	G/F Admin Sewer	227,617	202,639	211,080	226,141	236,842	248,783	22,642	10.0%
4983	G/F Admin P & H	573,691	553,422	558,336	592,576	590,451	620,220	27,644	4.7%
4984	G/F ADMIN HART	-	-	-	115,085	126,261	126,261	11,176	9.7%
4985	G/F Admin Hawsp	138,289	134,857	137,309	143,856	157,827	157,827	13,970	9.7%
4987	G/F ADMIN HART -TRAILS	-	-	-	28,771	31,565	31,565	2,794	9.7%
4990	Other Transfer	-	-	4,576	614,843	632,238	774,950	160,107	26.0%
4992	Other Transfer	10,000	1,980	10,000	-	-	-	0	0.0%
	Total Operating Transfers	1,219,925	1,155,933	1,194,340	2,012,178	2,073,027	2,272,464	260,287	12.9%
	Grand Total	12,711,136	13,144,728	12,961,488	12,250,363	12,484,253	12,901,766	651,403	5.3%
	Grand Total (Adj) ***	12,259,332	12,758,402	12,755,061	12,250,363	12,484,253	12,901,766	651,403	5.3%

**City of Homer
2020/21 Operating Budget**

100 General Fund Expenditures		- Combined		Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	4,300,217	4,353,120	4,575,897	4,798,974	4,978,475	402,577	8.8%
5102	Fringe Benefits	2,444,616	2,476,539	2,613,416	2,553,651	2,790,989	177,574	6.8%
5103	Part-time Wages	259,192	277,159	322,831	298,581	304,934	(17,897)	-5.5%
5104	Part-time Benefits	75,927	79,733	93,942	76,203	84,057	(9,885)	-10.5%
5105	Overtime	259,305	244,762	279,898	282,603	284,066	4,168	1.5%
5107	Part-time Overtime	3,611	5,596	14,245	14,284	14,507	261	1.8%
5108	Unemployment Benefits	13,387	15,697	-	-	-	0	0.0%
5112	PERS Relief	181,208	206,427	-	-	-	0	0.0%
	Total Salaries and Benefits	7,537,463	7,659,034	7,900,229	8,024,296	8,457,028	556,799	7.0%
	<i>w/o PERS</i>	<i>7,356,255</i>	<i>7,452,607</i>	<i>7,900,229</i>	<i>8,024,296</i>	<i>8,457,028</i>		
<u>Maintenance and Operations</u>								
5201	Office Supplies	35,884	35,443	46,100	46,100	46,100	0	0.0%
5202	Operating Supplies	203,038	204,655	218,670	239,970	239,970	21,300	9.7%
5203	Fuel and Lube	179,002	182,618	249,950	249,950	249,950	0	0.0%
5204	Chemicals	107,250	95,352	98,000	100,000	102,000	4,000	4.1%
5205	Ammunition	14,839	14,350	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	33,640	28,451	33,400	33,400	33,400	0	0.0%
5207	Vehicle and Boat Maintenance	242,158	195,500	250,000	250,700	250,700	700	0.3%
5208	Equipment Maintenance	19,230	16,309	35,300	37,600	37,600	2,300	6.5%
5209	Building & Grounds Maintenance	74,382	60,826	71,750	77,150	76,150	4,400	6.1%
5210	Professional Services	759,190	709,572	816,740	862,695	887,508	70,768	8.7%
5211	Audit Services	82,566	70,326	77,000	84,700	88,935	11,935	15.5%
5213	Survey and Appraisal	950	721	4,500	4,500	4,500	0	0.0%
5214	Rents & Leases	99,660	101,208	111,100	112,100	112,100	1,000	0.9%
5215	Communications	105,941	90,571	128,500	139,500	135,100	6,600	5.1%
5216	Freight and Postage	22,963	21,061	25,000	25,000	25,000	0	0.0%
5217	Electricity	255,257	234,097	268,632	267,737	294,511	25,879	9.6%
5218	Water	30,528	20,939	44,213	28,019	28,019	(16,194)	-36.6%
5219	Sewer	40,072	31,141	37,379	35,849	35,849	(1,530)	-4.1%
5220	Refuse and Disposal	6,598	2,386	7,550	10,550	10,550	3,000	39.7%
5221	Property Insurance	12,977	14,395	15,821	24,574	25,803	9,982	63.1%
5222	Auto Insurance	38,487	32,186	43,800	43,800	45,990	2,190	5.0%
5223	Liability Insurance	54,036	50,064	61,734	65,912	69,208	7,474	12.1%
5224	Fidelity Bond	419	450	450	450	450	0	0.0%
5227	Advertising	25,407	19,002	36,250	37,250	37,250	1,000	2.8%
5228	Books	31,527	45,644	54,800	48,600	48,400	(6,400)	-11.7%
5229	Periodicals	7,751	8,847	9,700	11,200	11,200	1,500	15.5%
5230	Audio Visual	14,682	16,272	16,000	16,000	16,000	0	0.0%
5231	Tools and Equipment	77,172	71,607	97,100	107,900	110,100	13,000	13.4%
5233	Computer Related Items	32,891	24,824	27,930	38,930	32,430	4,500	16.1%
5234	Record and Permits	540	1,091	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	17,001	15,625	21,705	24,530	24,530	2,825	13.0%
5236	Transportation	34,926	34,351	45,450	45,550	45,550	100	0.2%
5237	Subsistence	14,590	14,303	22,400	23,100	23,100	700	3.1%
5238	Printing and Binding	11,739	9,311	11,250	11,250	11,250	0	0.0%
5242	Janitorial	-	-	600	600	600	0	0.0%
5244	Snow Removal	36,110	14,261	43,500	25,397	26,667	(16,833)	-38.7%
5251	Pioneer Beautification	742	630	750	750	750	0	0.0%
5252	Credit Card Expenses	600	561	716	680	680	(36)	-5.0%
5280	Volunteer Incentives	35,698	30,555	34,000	39,000	39,000	5,000	14.7%
5282	City Hall Building Maintenance	8,548	6,952	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	12,880	17,169	18,000	18,000	18,000	0	0.0%
5284	Police Building Maintenance	1,455	2,788	2,500	3,500	3,500	1,000	40.0%
5285	Fire Building Maintenance	2,170	2,584	2,500	5,000	5,000	2,500	100.0%
5286	Old School Building Maintenance	555	3,000	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	2,317	1,700	2,500	2,500	2,500	0	0.0%
5292	City Hall Motor Pool	124	672	500	500	500	0	0.0%
5293	Police Motor Pool	17,083	19,027	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	13,950	9,372	15,500	15,500	15,500	0	0.0%
5601	Uniform	26,302	27,235	31,000	36,900	34,400	3,400	11.0%

City of Homer
2020/21 Operating Budget

100 General Fund Expenditures		- Combined		Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
5602	Safety Equipment	21,935	23,816	30,200	35,000	31,200	1,000	3.3%
5603	Employee Training	66,234	94,907	114,300	133,200	133,200	18,900	16.5%
5604	Public Education	541	951	2,000	4,000	4,000	2,000	100.0%
5611	ADA Compliance	-	-	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,603	3,764	2,938	7,942	7,942	5,004	170.3%
5625	Impound Costs	5,895	5,400	2,500	3,500	3,500	1,000	40.0%
5626	Jail Laundry Services	6,718	5,800	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	22,486	15,148	22,000	22,000	22,000	0	0.0%
5633	Phones	3,912	1,736	6,000	6,000	6,000	0	0.0%
5634	Networking	5,950	4,367	5,750	5,750	5,750	0	0.0%
5635	Software	14,373	25,997	38,550	37,280	39,680	1,130	2.9%
5636	Servers	239	2,207	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%
5815	Parks & Recreation Board	196	500	1,500	1,500	1,500	0	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	0	0.0%
Total Maint. and Operations		3,109,347	2,902,597	3,552,478	3,695,565	3,747,571	195,093	5.5%
Capital Outlay, Transfers and Reserves								
5106	Leave Cash Out	194,166	161,373	85,232	104,643	146,474	61,243	71.9%
5990	Transfers To	580,955	1,546,958	712,424	659,748	550,693	(161,730)	-22.7%
Total C/O, Transfers & Reserves		775,121	1,708,331	797,655	764,392	697,168	(100,488)	-12.6%
5607	Debt Repayment	1,184,339	-	-	-	-	0	0.0%
5608	Interest Exp	42,564	-	-	-	-	0	0.0%
Total Debt Repayment		1,226,903	0	0	0	0	0	0.0%
Total General Fund Expenses		12,648,834	12,269,962	12,250,363	12,484,253	12,901,766	651,404	5.3%
General Fund Expenses w/o PERs		12,467,626	12,063,535	12,250,363	12,484,253	12,901,766		

5210 - 2018 Top 5: (1) Birch, Horton, Bittner \$195,686, (2) Alaska Mindful Paws \$194,339, (3) Homer Chamber of Commerce \$51,000, (4) Chugach Yard Care \$34,695, (5) Caselle \$28,597

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.

2018 – 2019 Accomplishments:

- ✓ Bonding and Construction of new Police Station
- ✓ Established Biennial Budget
- ✓ Hired new legal counsel
- ✓ Rewrote standards for water and sewer extensions

Future Considerations:

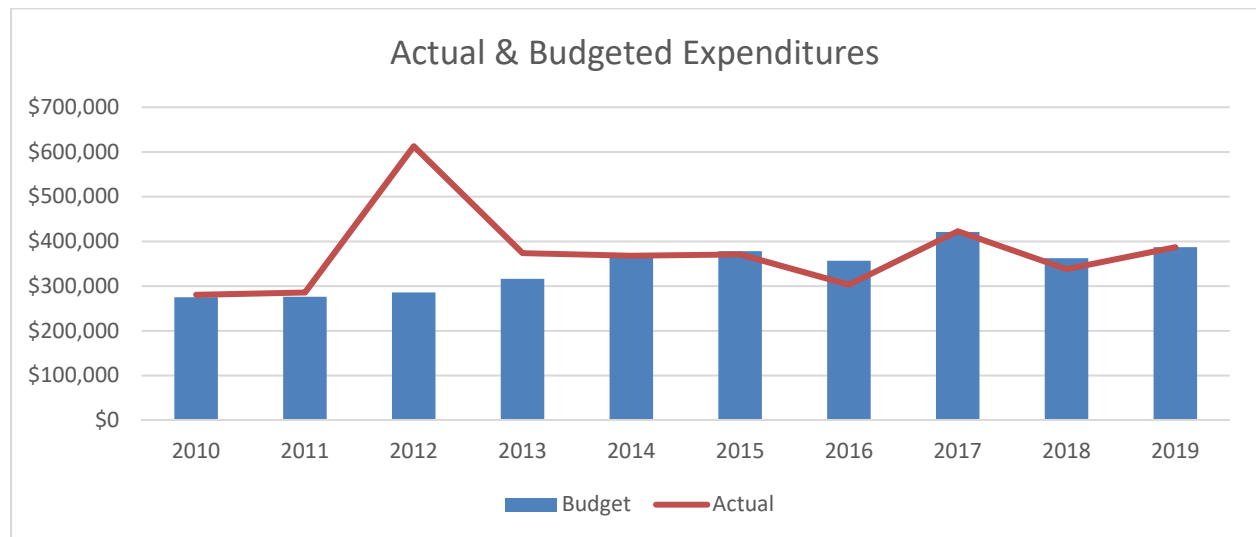
- Revenue shortfall from State which are triggered by declining oil revenues.
- Meeting increased demands from public in a sustainable and strategic manner.
-

2020/21 Goals and Objectives:

- Establish the future direction of the HERC building
- Delivering quality services within budget
- Develop budget policies

Performance Measures	2016	2017	2018
Number of City Council meetings	66	72	63

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



City of Homer
2020/21 Operating Budget

0100 MAYOR - COUNCIL				Amended	Draft	Draft	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021		
							\$	%	
<u>Salaries and Benefits</u>									
5101	Salary and Wages	14,375	11,900	13,000	13,000	13,000	0	0.0%	
5102	Fringe Benefits	1,164	964	1,056	1,056	1,056	0	0.0%	
5103	Part-time Wages	-	-	-	-	-	0	0.0%	
5104	Part-time Benefits	-	-	-	-	-	0	0.0%	
5105	Overtime	-	-	-	-	-	0	0.0%	
5107	Part-time Overtime	-	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%	
5112	PERS Relief	-	-	-	-	-	0	0.0%	
Total Salaries and Benefits		<u>15,539</u>	<u>12,864</u>	<u>14,056</u>	<u>14,056</u>	<u>14,056</u>	<u>0</u>	<u>0.0%</u>	
<u>Maintenance and Operations</u>									
5201	Office Supplies	521	200	1,000	1,000	1,000	0	0.0%	
5206	Food and Staples	1,392	1,254	1,600	1,600	1,600	0	0.0%	
5210	Professional Services	299,063	237,895	268,000	285,385	290,861	22,861	8.5%	
5211	Audit Services	82,566	70,326	77,000	84,700	88,935	11,935	15.5%	
5215	Communications	91	-	-	-	-	0	0.0%	
5223	Liability Insurance	557	336	759	228	239	(520)	-68.5%	
5233	Computer Related Items	6,866	1,284	2,500	3,500	2,500	0	0.0%	
5235	Membership Dues	5,614	5,751	6,500	6,500	6,500	0	0.0%	
5236	Transportation	4,201	3,705	5,000	5,000	5,000	0	0.0%	
5237	Subsistence	3,827	2,940	5,000	5,000	5,000	0	0.0%	
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	0	0.0%	
5603	Employee Training	2,375	1,475	1,700	1,700	1,700	0	0.0%	
Total Maint. and Operations		<u>407,073</u>	<u>325,166</u>	<u>373,059</u>	<u>398,613</u>	<u>407,336</u>	<u>34,277</u>	<u>9.2%</u>	
5990	Transfers To	<u>1,797,155</u>	<u>1,536,255</u>	<u>701,720</u>	<u>636,960</u>	<u>528,976</u>	<u>(172,745)</u>	<u>-24.6%</u>	
Total		<u>2,219,767</u>	<u>1,874,286</u>	<u>1,088,835</u>	<u>1,049,630</u>	<u>950,367</u>	<u>(138,468)</u>	<u>-12.7%</u>	

2020 Budget Notes:

5233 - Mayor iPad, will need to adjust for 3 iPads in Mayoral Election Years

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$99,629, (3) Health Insurance Fund \$1,337, (4) PW Fleet \$200,000, (5) Fire Fleet \$50,000, (6) Parks Reserve \$100,000, (7) Airport Reserve \$100,000, (8) Police Fleet \$75,994

2021 Budget Notes:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$108,433, (3) Health Insurance Fund \$4,347, (4) PW Fleet \$100,000, (5) Fire Fleet \$150,000, (6) Parks Reserve \$100,000, (8) Police Fleet \$56,195

**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.

2018 – 2019 Accomplishments:

- ✓ Implemented Agenda Management Software and upgraded Recording System in Council Chambers
- ✓ Worked with Advisory Bodies to update Bylaws to a more consistent format
- ✓ Provided training to Advisory Body Chair Person and Staff Liaisons

Future Considerations:

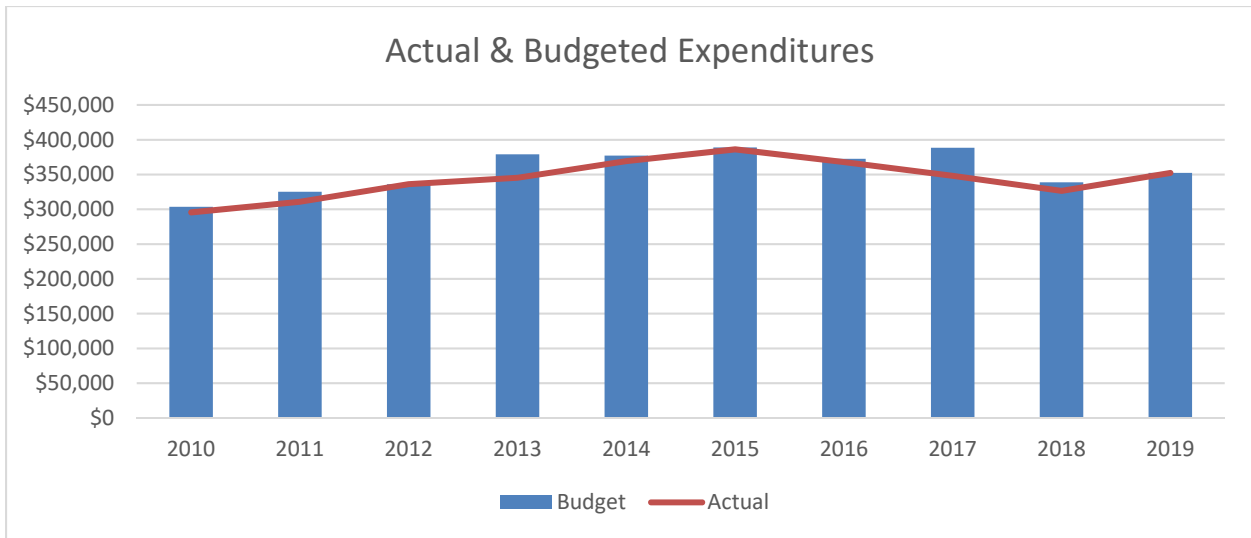
- The continuing need for the time and ability to digitalize permanent records, quality assurance reviews to confirm accurate and complete scanning, and ensuring the records are able to be recreated from the digital media they are saved to.
- Records storage space.
- Adapting to the state’s new election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

2020/21 Goals and Objectives:

- Develop Standard Operation Procedures Manual for City Clerk’s Office
- Work with Kenai Peninsula Borough to Carryout Recommendations of the KPB Election Stakeholders Group in Transitioning into a Hybrid Vote by Mail/Vote Center Election Process
- Researching the cost, benefits, and need for a City Wide Records Management System

Performance Measures	2016	2017	2018
Number of public meetings	160	156	172

Full time employees (FTE)	2017	2018	2019	2020	2021
City Clerk’s Office	3	3	3	3	3



**City of Homer
2020/21 Operating Budget**

0101 CITY CLERK				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	201,403	170,958	188,152	195,996	203,243	15,091	8.0%
5102	Fringe Benefits	107,521	99,818	107,778	102,078	111,468	3,691	3.4%
5103	Part-time Wages	-	5,080	-	-	-	0	0.0%
5104	Part-time Benefits	-	325	-	-	-	0	0.0%
5105	Overtime	6,669	7,136	10,000	10,000	10,000	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	8,572	8,743	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>324,165</u>	<u>292,061</u>	<u>305,930</u>	<u>308,074</u>	<u>324,712</u>	<u>18,782</u>	<u>6.1%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,704	2,047	3,000	3,000	3,000	0	0.0%
5206	Food and Staples	-	10	-	-	-	0	0.0%
5208	Equipment Maintenance	-	699	1,500	1,500	1,500	0	0.0%
5210	Professional Services	4,835	7,022	12,500	13,500	12,500	0	0.0%
5215	Communications	1,220	1,474	1,000	1,000	1,000	0	0.0%
5216	Freight and Postage	19	-	500	500	500	0	0.0%
5223	Liability Insurance	660	350	561	526	552	(9)	-1.6%
5227	Advertising	8,728	7,203	11,000	12,000	12,000	1,000	9.1%
5231	Tools and Equipment	478	990	1,200	3,500	1,200	0	0.0%
5233	Computer Related Items	-	953	1,000	1,000	2,500	1,500	150.0%
5234	Record and Permits	540	1,091	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	759	779	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,555	4,109	4,500	4,500	4,500	0	0.0%
5237	Subsistence	2,810	3,655	3,000	3,000	3,000	0	0.0%
5238	Printing and Binding	215	845	500	500	500	0	0.0%
5240	Political Activities	4,438	-	-	-	-	0	0.0%
5603	Employee Training	3,624	3,161	3,500	3,500	3,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>32,585</u>	<u>34,388</u>	<u>46,261</u>	<u>50,526</u>	<u>48,752</u>	<u>2,491</u>	<u>5.4%</u>
	<u>Total</u>	<u>356,750</u>	<u>326,448</u>	<u>352,191</u>	<u>358,600</u>	<u>373,464</u>	<u>21,273</u>	<u>6.0%</u>

2019 Budget Notes:

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

2020 Budget Notes:

5231 - Purchase new desk for council chambers and office chair for City Clerk

5210 - One time for transition to Municode Code Publishing

5227 - Increased advertising costs

2021 Budget Notes:

5233 - Clerk iPad

5210 - May request amendment to change agenda management services

City of Homer
2020/21 Operating Budget

0102 CITY ELECTIONS				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	1,757	1,583	1,724	1,750	1,776	52	3.0%
5104	Part-time Benefits	12	11	143	144	146	3	2.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	1,521	1,402	1,700	1,700	1,700	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	0	0.0%
	Total Salaries and Benefits	3,290	2,997	3,567	3,594	3,622	55	1.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	342	100	500	500	500	0	0.0%
5206	Food and Staples	384	234	400	400	400	0	0.0%
5208	Equipment Maintenance	-	2,489	2,350	2,350	2,350	0	0.0%
5210	Professional Services	100	-	-	-	-	0	0.0%
5227	Advertising	1,233	819	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	8,352	3,984	4,200	4,200	4,200	0	0.0%
	Total Maint. and Operations	10,411	7,626	8,950	8,950	8,950	0	0.0%
	Total	13,701	10,623	12,517	12,544	12,572	55	0.4%

Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**General Fund
Department of Administration, City Manager**

Objective: 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.

2018 – 2019 Accomplishments:

- ✓ Acquisition of Lot 42 on the Spit
- ✓ Secured voter approval to use portion of the HART funds for road and trail maintenance
- ✓ Worked with City Council to rewrite water, sewer and special assessment districts
- ✓ Supported Finance to reformat the printed budget

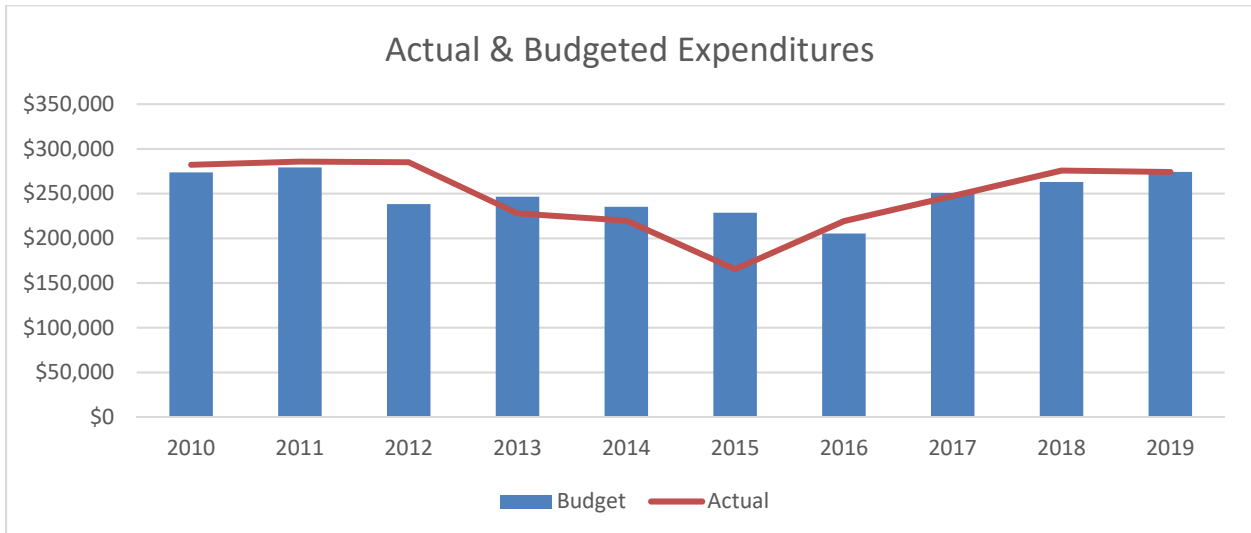
Future Considerations:

- Efficiently and effectively carrying out the highest priorities of the City Council.
- Adequately maintaining city infrastructure.
- Meeting the growing demands of the public with limited resources.
- Aligning revenues and expenditures while maintaining appropriate levels of reserve funds.

2020/21 Goals and Objectives:

- Implement Council’s direction for HERC1 and HERC2
- Implement a biennial budget and restructure of city finances
- Organize multiple jurisdictions to address erosion control on the Homer Spit
- Facilitate long term maintenance of the Seawall
- Transition planning within City departments

City Personnel - Full time employees (FTE)	2017	2018	2019	2020	2021
City Manager’s Office	2	2	2	2	2



**City of Homer
2020/21 Operating Budget**

0110 CITY MANAGER				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	156,502	174,936	168,675	160,551	164,569	(4,106)	-2.4%
5102	Fringe Benefits	71,202	74,241	79,033	72,087	77,261	(1,772)	-2.2%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	117	375	375	375	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	2,796	7,877	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>230,500</u>	<u>257,171</u>	<u>248,083</u>	<u>233,013</u>	<u>242,206</u>	<u>(5,877)</u>	<u>-2.4%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	362	453	1,000	1,000	1,000	0	0.0%
5202	Operating Supplies	47	-	-	-	-	0	0.0%
5206	Food and Staples	3,500	2,820	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	28	15	100	100	100	0	0.0%
5210	Professional Services	961	1,607	3,000	3,000	3,000	0	0.0%
5215	Communications	2,418	1,893	2,000	2,000	2,000	0	0.0%
5216	Freight and Postage	-	-	200	200	200	0	0.0%
5223	Liability Insurance	430	252	440	413	433	(7)	-1.5%
5227	Advertising	915	415	500	500	500	0	0.0%
5228	Books	130	-	-	-	-	0	0.0%
5229	Periodicals	39	79	200	200	200	0	0.0%
5231	Tools and Equipment	-	15	500	500	500	0	0.0%
5233	Computer Related Items	1,559	180	320	320	320	0	0.0%
5235	Membership Dues	1,553	1,136	2,200	2,620	2,620	420	19.1%
5236	Transportation	3,640	3,748	4,000	4,000	4,000	0	0.0%
5237	Subsistence	999	1,257	2,000	2,000	2,000	0	0.0%
5238	Printing and Binding	103	1,269	2,000	2,000	2,000	0	0.0%
5603	Employee Training	2,875	3,480	3,500	4,500	4,500	1,000	28.6%
5614	Car Allowance	-	-	-	3,000	3,000	3,000	0.0%
5635	Software	-	-	180	180	180	0	0.0%
<u>Total Maint. and Operations</u>		<u>19,559</u>	<u>18,619</u>	<u>26,140</u>	<u>30,533</u>	<u>30,553</u>	<u>4,413</u>	<u>16.9%</u>
<u>Total</u>		<u>250,058</u>	<u>275,790</u>	<u>274,223</u>	<u>263,545</u>	<u>272,759</u>	<u>(1,464)</u>	<u>-0.5%</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.

The Personnel Office also supervises Information Technology staff and helps coordinate departmental IT related requests.

Future Considerations:

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

2018 – 2019 Accomplishments:

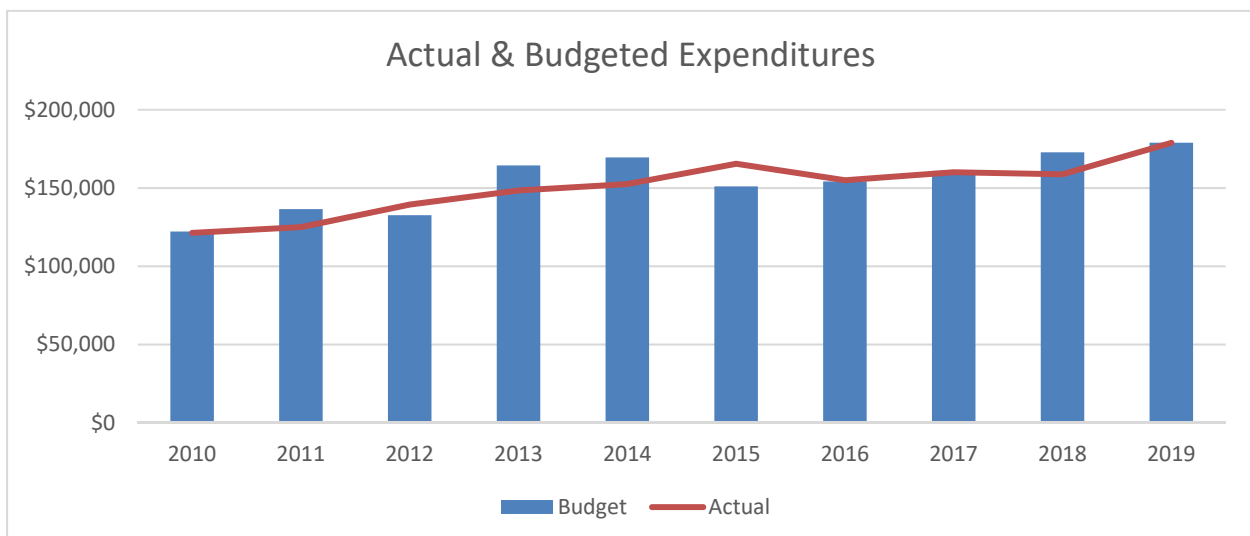
- ✓ Maintained Professional in HR Certification
- ✓ Completed Wage Updates (Finance Director, Police Chief, Fire Chief, and Public Works Director positions)
- ✓ Recruited Fire Chief and Library Director
- ✓ Updated multiple position descriptions
- ✓ Healthcare Renewal; shifted City of Homer to off-peak (August 1st) renewal for premium reduction

2020/21 Goals and Objectives:

- Continuing Education to maintain certification
- Position updates; job descriptions to reflect current duties and requirements
- Revise key positions as required to support administrative changes and direction
- Monitor compliance with State and Federal laws
- Earn Premera's Wellness discount for next renewal

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

City Personnel - Full time employees (FTE)	2017	2018	2019	2020	2021
Personnel	1	1	1	1	1



**City of Homer
2020/21 Operating Budget**

0111 PERSONNEL				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	76,295	79,312	85,473	89,357	93,403	7,929	9.3%
5102	Fringe Benefits	37,715	39,311	42,822	41,287	44,910	2,088	4.9%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	2,782	3,571	-	-	-	0	0.0%
	Total Salaries and Benefits	116,791	122,194	128,295	130,644	138,313	10,018	7.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	747	945	1,000	1,000	1,000	0	0.0%
5210	Professional Services	5,806	2,501	6,000	6,000	6,000	0	0.0%
5215	Communications	184	179	500	500	500	0	0.0%
5223	Liability Insurance	284	164	289	271	285	(4)	-1.5%
5227	Advertising	2,195	4,254	5,000	5,000	5,000	0	0.0%
5229	Periodicals	625	-	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	756	70	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	298	189	300	500	500	200	66.7%
5236	Transportation	2,615	3,435	3,000	3,000	3,000	0	0.0%
5237	Subsistence	1,342	1,363	1,000	1,000	1,000	0	0.0%
5603	Employee Training	8,758	8,310	8,000	8,000	8,000	0	0.0%
5611	ADA Compliance	-	-	1,000	1,000	1,000	0	0.0%
5632	Wellness Program	22,486	15,148	22,000	22,000	22,000	0	0.0%
	Total Maint. and Operations	46,095	36,558	50,589	50,771	50,785	196	0.4%
	Total	162,887	158,752	178,884	181,415	189,097	10,213	5.7%

2020 Budget Notes:
5235 - Membership fees increased in 2019

2021 Budget Notes:

General Fund Economic Development

Objective: 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, is the Public Information Officer, seeks grants to support City goals and programs, produces the Capital Improvement Plan and performs research and reports on special topics and projects.

Future Considerations:

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

2018 – 2019 Accomplishments:

- ✓ Distributed Annual Report through local newspaper
- ✓ Completed Advance Public Officer Training, published new Emergency Info website and coordinated Tsunami Awareness Week Events
- ✓ Successful public education campaign for new Police Station
- ✓ AK Clean Water Act Storm Water Planning Funding
- ✓ Emergency Radio Communication System Funding

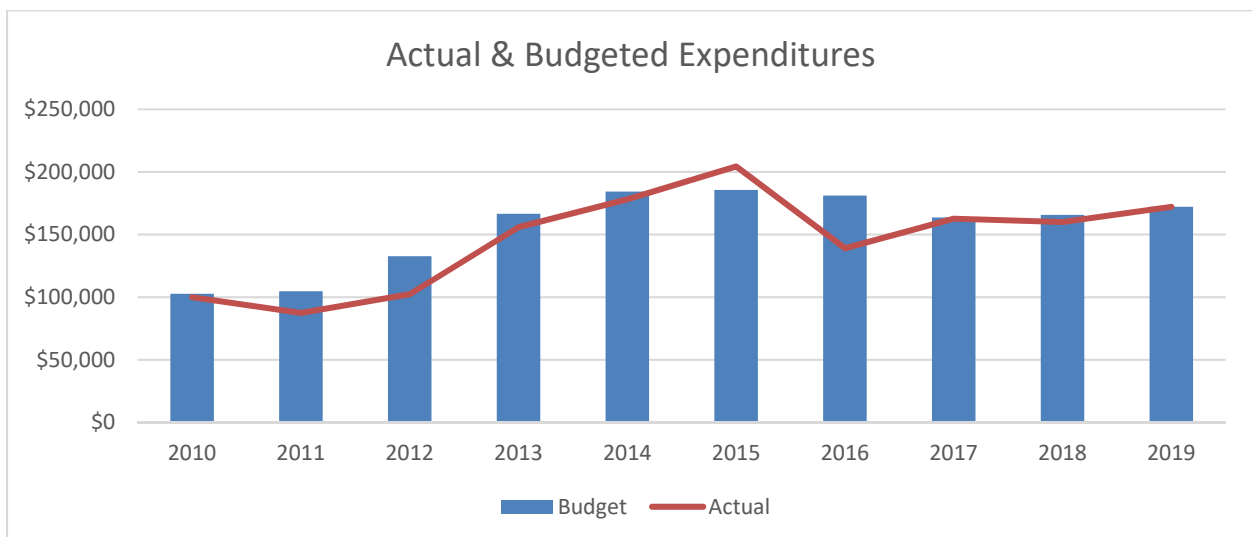
2020/21 Goals and Objectives:

- Complete Count – 2020 Census outreach
- Develop emergency preparedness public outreach materials and alert templates
- Computer/phone upgrade

Performance Measures	2016	2017	2018
Web articles written, updated, and microsites created	54	113	124
Grant application funded/written	2 of 3	4 of 5	4 of 4
Grant dollars awarded	\$591,784	\$761,670	\$292,787
City Publications*	3	3	4

*Revamped Annual Report (newspaper insert), Annual Water Report, new Emergency Information microsite on website and Business Retention & Expansion Survey Report. Produced CIP.

Full time employees (FTE)	2017	2018	2019	2020	2021
Economic Development	1	1	1	1	1



City of Homer
2020/21 Operating Budget

0112 ECONOMIC DEVELOPMENT				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	64,320	64,445	66,954	72,863	79,453	12,499	18.7%
5102	Fringe Benefits	33,697	34,880	37,210	36,302	40,694	3,484	9.4%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	307	1,006	2,250	2,250	2,250	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,866	2,946	-	-	-	0	0.0%
Total Salaries and Benefits		102,190	103,277	106,414	111,415	122,397	15,983	15.0%
Maintenance and Operations								
5201	Office Supplies	-	-	200	200	200	0	0.0%
5210	Professional Services	51,000	51,000	51,375	51,375	51,375	0	0.0%
5215	Communications	-	-	500	500	500	0	0.0%
5216	Freight and Postage	9	-	-	-	-	0	0.0%
5223	Liability Insurance	63	161	278	261	274	(4)	-1.5%
5227	Advertising	8,250	3,144	8,250	8,250	8,250	0	0.0%
5231	Tools and Equipment	-	89	250	250	250	0	0.0%
5233	Computer Related Items	659	707	460	460	460	0	0.0%
5235	Membership Dues	225	225	225	225	225	0	0.0%
5236	Transportation	2,100	810	2,000	2,000	2,000	0	0.0%
5237	Subsistence	395	90	700	700	700	0	0.0%
5238	Printing and Binding	1,159	-	-	-	-	0	0.0%
5603	Employee Training	514	450	1,000	1,000	1,000	0	0.0%
5604	Public Education	-	-	-	1,000	1,000	1,000	0.0%
5635	Software	-	-	540	540	540	0	0.0%
Total Maint. and Operations		64,373	56,676	65,778	66,761	66,774	996	1.5%
Total		166,563	159,954	172,192	178,176	189,171	16,979	9.9%

2019 Budget Notes:

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

2020 Budget Notes:

5604 - Add new Public Education line item for funds related to Communications Coordinator/PIO duties. It would be used for public outreach related to annual emergency preparedness (events like Tsunami Preparedness Week e.g. Blue Line events, etc.) and publishing of Annual report, etc. Advertising budget line item is earmarked for Homer Marine Trades.

2021 Budget Notes:

General Fund Information Technology

Objective: 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:

- Increasing cyber security threats.
- Increasing software costs.
- Increased demands for IT solutions and support across all departments.

2018 – 2019 Accomplishments:

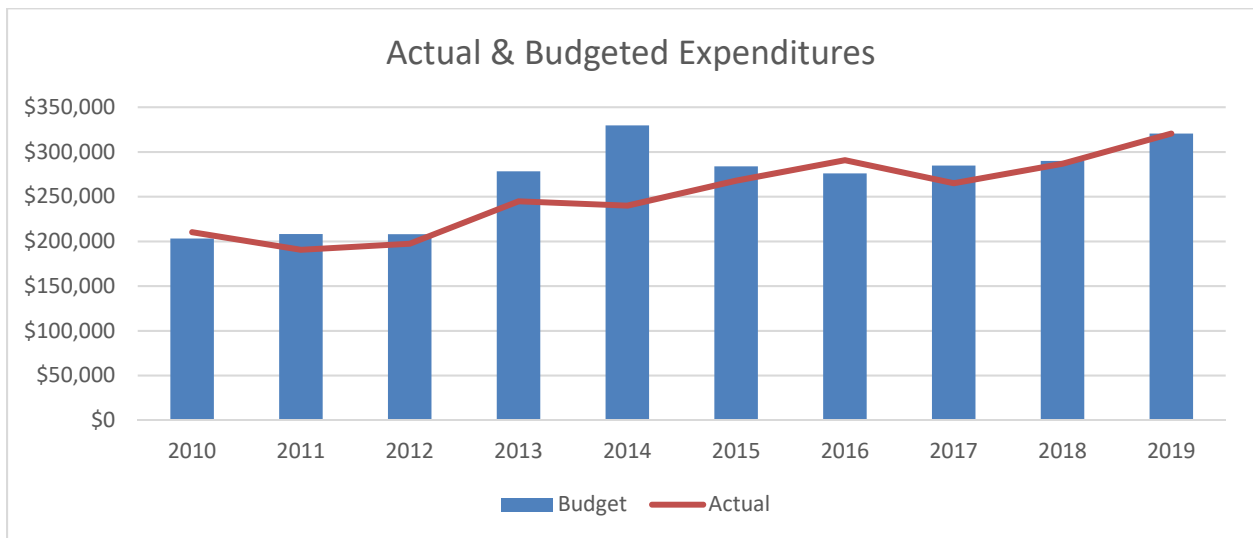
- ✓ Completed specification and design for all data and special systems for the Police Station project
- ✓ Implemented a database and workflow allowing for the garnishment of PFDs for unpaid fines and costs due to minor offense judgements

2020/21 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	52
Desktop/Laptop computers	115	109	111
Servers	47	51	51

Full time employees (FTE)	2017	2018	2019	2020	2021
Information Technology	2	2	2	2	2



**City of Homer
2020/21 Operating Budget**

0113 INFORMATION SYSTEMS				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	134,055	138,586	145,263	151,846	158,777	13,513	9.3%
5102	Fringe Benefits	70,123	72,625	77,861	74,454	81,349	3,488	4.5%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	1,867	200	2,000	2,000	2,000	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,946	6,248	-	-	-	0	0.0%
	Total Salaries and Benefits	210,992	217,659	225,124	228,300	242,125	17,001	7.6%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	200	200	200	0	0.0%
5210	Professional Services	-	-	3,750	3,750	3,750	0	0.0%
5215	Communications	18,013	16,794	22,900	22,900	20,500	(2,400)	-10.5%
5216	Freight and Postage	324	149	200	200	200	0	0.0%
5223	Liability Insurance	486	282	689	657	690	1	0.1%
5228	Books	814	250	-	-	-	0	0.0%
5231	Tools and Equipment	3,702	1,548	2,000	2,000	2,000	0	0.0%
5233	Computer Related Items	19,938	19,152	20,000	20,000	20,000	0	0.0%
5603	Employee Training	720	25	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,297	2,241	2,438	2,438	2,438	0	0.0%
5633	Phones	3,912	1,736	6,000	6,000	6,000	0	0.0%
5634	Networking	904	4,367	5,750	5,750	5,750	0	0.0%
5635	Software	7,618	20,415	26,500	26,500	28,900	2,400	9.1%
5636	Servers	239	2,207	4,000	4,000	4,000	0	0.0%
	Total Maint. and Operations	58,966	69,168	95,427	95,395	95,428	1	0.0%
5990	Transfers To	-	-	-	-	-	0	0.0%
	Total	269,958	286,827	320,551	323,695	337,553	17,002	5.3%

2019 Budget Notes:

5210,5215,5634 - Increase for cyber-security initiative
5635 - Increase due to windows server 2012 end of life (jan 2020)

2020 Budget Notes:

2021 Budget Notes:

5215 - Anticipate a communications savings will be possible with new connectivity options due to new police station
5635 - Increase to accomodate expected inflation in software

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:

- Strong need for additional staffing for year round operations, afterschool programs and summer programs for local youth.

2018 – 2019 Accomplishments:

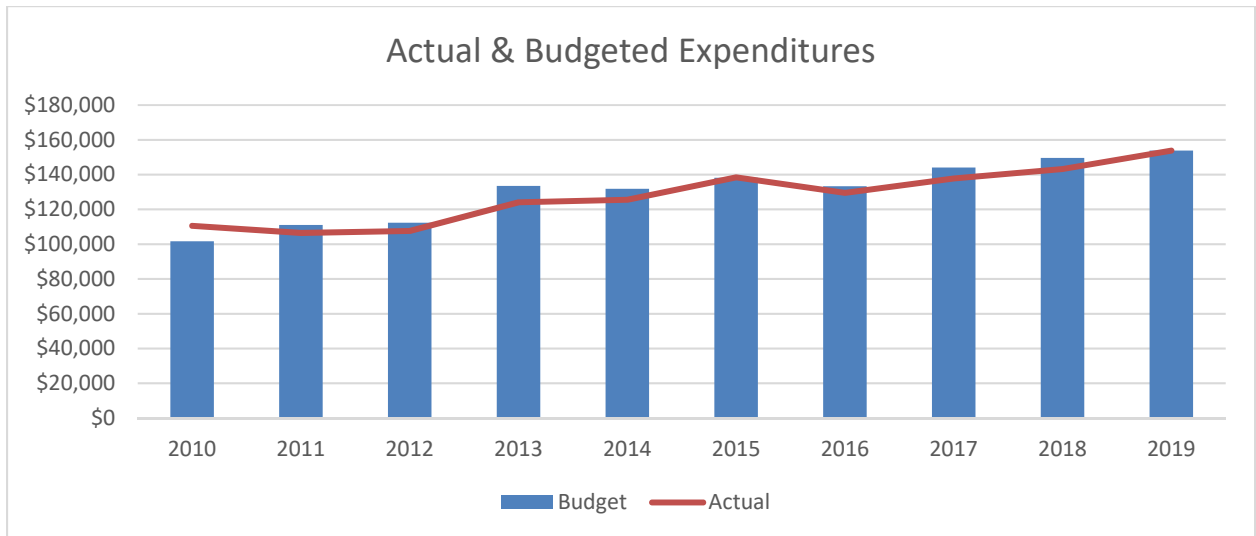
- ✓ Renewed three year facility use agreement with KPBSD
- ✓ Partnered with The Center to provide summer activities for youth
- ✓ Offered a new Flag Football program
- ✓ Started a Native Youth Olympic program and hosted a local NYO competitive event

2020/21 Goals and Objectives:

- Expand afterschool and summer programs for children
- Recruit new volunteers and contracted instructors for new programs
- Conduct two Focus on Learning (FOL) sessions at Homer High School
- Create a comprehensive activity program guide that includes other recreational/educational partners.

Performance Measures	2016	2017	2018
Participants	4,241	4,467	4,398

Staffing - Full time employees (FTE)	2017	2018	2019	2020	2021
Community Recreation	1	1	1	1	1



**City of Homer
2020/21 Operating Budget**

0115 COMMUNITY RECREATION PROGRAM				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	73,797	74,610	75,263	82,468	83,705	8,443	11.2%
5102	Fringe Benefits	35,657	36,492	41,716	42,219	44,929	3,212	7.7%
5103	Part-time Wages	3,698	4,256	5,500	7,409	7,521	2,021	36.7%
5104	Part-time Benefits	317	346	996	944	958	(38)	-3.8%
5105	Overtime	1,003	718	1,800	1,800	1,800	0	0.0%
5107	Part-time Overtime	-	42	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	2,730	3,391	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>117,202</u>	<u>119,855</u>	<u>125,275</u>	<u>134,841</u>	<u>138,913</u>	<u>13,638</u>	<u>10.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	44	61	250	250	250	0	0.0%
5202	Operating Supplies	731	1,607	2,000	2,000	2,000	0	0.0%
5208	Equipment Maintenance	550	-	500	500	500	0	0.0%
5210	Professional Services	15,885	14,832	17,000	17,000	17,000	0	0.0%
5215	Communications	2,116	1,870	1,950	1,950	1,950	0	0.0%
5216	Freight and Postage	-	-	50	50	50	0	0.0%
5223	Liability Insurance	236	144	251	236	247	(4)	-1.4%
5227	Advertising	525	244	800	800	800	0	0.0%
5235	Membership Dues	175	170	185	185	185	0	0.0%
5236	Transportation	621	1,519	1,250	1,250	1,250	0	0.0%
5237	Subsistence	148	232	500	500	500	0	0.0%
5238	Printing and Binding	1,424	1,424	1,800	1,800	1,800	0	0.0%
5603	Employee Training	600	774	1,500	1,500	1,500	0	0.0%
5614	Car Allowance	306	486	500	500	500	0	0.0%
5635	Software	-	-	-	210	210	210	0.0%
	<u>Total Maint. and Operations</u>	<u>23,360</u>	<u>23,363</u>	<u>28,536</u>	<u>28,731</u>	<u>28,742</u>	<u>206</u>	<u>0.7%</u>
	<u>Total</u>	<u>140,562</u>	<u>143,218</u>	<u>153,811</u>	<u>163,571</u>	<u>167,655</u>	<u>13,844</u>	<u>9.0%</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:

5210 - Increase in costs for hosting special events

5603 - Provide sufficient funding for conference travel and degree seeking

2020 Budget Notes:

5635- Annual Adobe program fee

2021 Budget Notes:

General Fund Finance Department

Objective: 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.

2018 – 2019 Accomplishments:

- ✓ Completed online timekeeping conversion
- ✓ Reported budget to actuals in quarterly reports to council and in our annual budget document
- ✓ Signed MOA with the State of Alaska to begin the garnishment of PFDs for unpaid fines and costs due to minor offense judgements

Future Considerations:

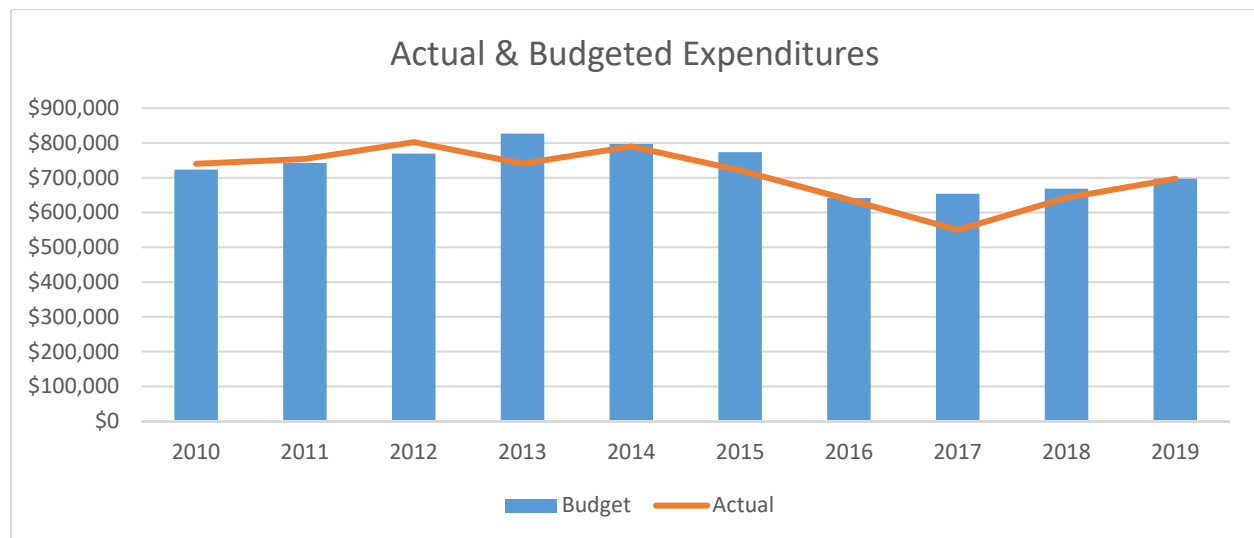
- Changes in financial reporting due to Government Accounting Standards Board (GASB).

2020/21 Goals and Objectives:

- Submit the FY20/21 budget for GFOA Distinguished Budget Presentation Award
- Update internal policies/manuals to improve transparency in reporting
- Project management

Performance Measures:	2016	2017	2018
Payroll Checks and Direct Deposits Issued	3,337	3,369	3,482
Accounts Payable Checks Issued	2,945	2,830	2,761
Utility Invoices Issued	20,683	25,555	23,052

Full time employees (FTE)	2017	2018	2019	2020	2021
Finance	6	6	6	6	6



**City of Homer
2020/21 Operating Budget**

0120 FINANCE				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	292,521	358,316	383,344	401,242	419,936	36,592	9.5%
5102	Fringe Benefits	190,410	202,150	217,689	206,951	227,001	9,313	4.3%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	8,299	5,122	12,220	12,220	12,220	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	1,446	7,400	-	-	-	0	0.0%
5112	PERS Relief	17,569	16,363	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>510,245</u>	<u>589,351</u>	<u>613,253</u>	<u>620,413</u>	<u>659,157</u>	<u>45,905</u>	<u>7.5%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	5,873	4,660	6,000	6,000	6,000	0	0.0%
5210	Professional Services	39,260	31,084	55,000	55,000	55,000	0	0.0%
5215	Communications	1,022	734	1,200	1,200	1,200	0	0.0%
5223	Liability Insurance	1,369	649	1,121	1,051	1,104	(17)	-1.5%
5231	Tools and Equipment	3,229	1,171	2,500	2,500	2,500	0	0.0%
5233	Computer Related Items	180	-	-	-	-	0	0.0%
5235	Membership Dues	1,058	994	2,000	2,000	2,000	0	0.0%
5236	Transportation	3,961	4,983	6,000	8,000	8,000	2,000	33.3%
5237	Subsistence	670	893	1,300	2,000	2,000	700	53.8%
5238	Printing and Binding	-	856	1,000	1,000	1,000	0	0.0%
5603	Employee Training	818	6,928	7,700	10,000	10,000	2,300	29.9%
5635	Software	-	-	180	200	200	20	11.1%
	<u>Total Maint. and Operations</u>	<u>57,440</u>	<u>52,951</u>	<u>84,001</u>	<u>88,951</u>	<u>89,004</u>	<u>5,003</u>	<u>6.0%</u>
	<u>Total</u>	<u>567,686</u>	<u>642,303</u>	<u>697,254</u>	<u>709,365</u>	<u>748,161</u>	<u>50,907</u>	<u>7.3%</u>

2019 Budget Notes:

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

2020 Budget Notes:

5236/5237/5603 - Increase to allow for upper management to attend one outside conference and AGFOA every year, also to fund sending one employee to annual Caselle conference, enterprise accounting course through GFOA (out of state), allow for staff to participate in more webinars, and project accounting courses.

General Fund Planning & Zoning

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

Functions and Responsibilities:

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

2018 – 2019 Accomplishments:

- ✓ Comprehensive Plan Update completed
- ✓ Staffed and guided HERC task force
- ✓ Successfully collaborated with FEMA and DGGs to fund the additional study of coastal erosion

Future Considerations:

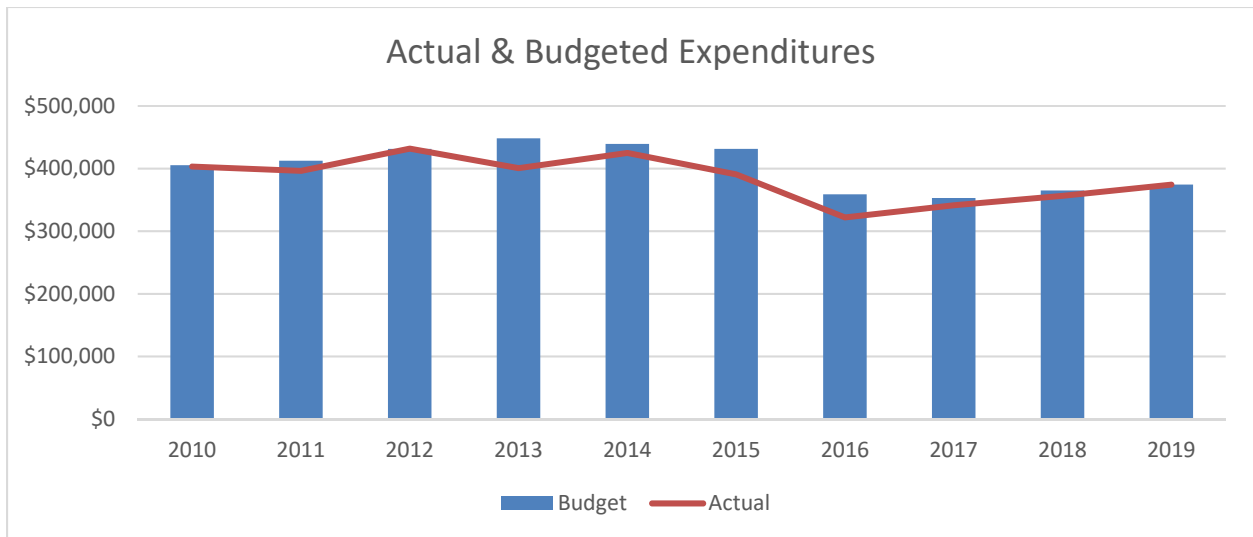
- Develop timeframe and coordinate updates of Transportation and Spit Plans.
- Update City Code to reflect recommendations of the Comprehensive Plan.
- Manage budget and time to deal with pressures of code creation that requires staff time.
- Constant evaluation of workloads priorities in consideration of additional requests.

2020/21 Goals and Objectives:

- Process information and make recommendations regarding slope and coastal shore development in consideration of natural hazards
- Consider methods to utilize green infrastructure guided by the Comprehensive Plan
- Support mixed use, higher density development

Performance Measures	2016	2017	2018
Zoning Permits issued*	53	57	67
Plats reviewed**	10	23	21
Conditional Use Permits	6	8	14
*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)	2017	2018	2019	2020	2021
Planning & Zoning Office	3	3	3	3	3



**City of Homer
2020/21 Operating Budget**

0130 PLANNING & ZONING				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	219,534	221,365	224,686	230,914	235,882	11,196	5.0%
5102	Fringe Benefits	109,710	112,867	118,849	112,631	121,333	2,484	2.1%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	480	1,121	3,000	3,000	3,000	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	9,602	10,016	-	-	-	0	0.0%
	Total Salaries and Benefits	339,326	345,369	346,535	346,545	360,215	13,680	3.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,382	834	1,500	1,500	1,500	0	0.0%
5206	Food and Staples	51	76	400	400	400	0	0.0%
5208	Equipment Maintenance	950	-	1,700	500	500	(1,200)	-70.6%
5210	Professional Services	-	965	2,000	2,000	2,000	0	0.0%
5213	Survey and Appraisal	-	-	1,500	1,500	1,500	0	0.0%
5215	Communications	587	332	700	700	700	0	0.0%
5216	Freight and Postage	-	-	150	150	150	0	0.0%
5223	Liability Insurance	742	352	612	575	603	(9)	-1.4%
5227	Advertising	1,329	1,501	3,000	3,000	3,000	0	0.0%
5228	Books	717	551	900	900	900	0	0.0%
5231	Tools and Equipment	153	57	600	600	600	0	0.0%
5235	Membership Dues	2,296	2,075	2,700	2,700	2,700	0	0.0%
5236	Transportation	2,761	2,853	4,500	4,500	4,500	0	0.0%
5237	Subsistence	437	310	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	-	486	500	500	500	0	0.0%
5252	Credit Card Expenses	-	-	36	-	-	(36)	-100.0%
5603	Employee Training	335	735	2,500	2,500	2,500	0	0.0%
5635	Software	-	-	3,500	2,000	2,000	(1,500)	-42.9%
	Total Maint. and Operations	11,740	11,128	27,798	25,025	25,053	(2,745)	-9.9%
5990	Transfers To	-	-	-	-	-	0	0.0%
	Total	351,066	356,497	374,333	371,570	385,268	10,935	2.9%

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

2020 Budget Notes:

5208 - We had been paying for software reoccurring charges here. I have moved the charges to the newly added 5635. I left \$500 in 5208 for costs associated with the plotter and copier.

2021 Budget Notes:

General Fund Library

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

Functions and Responsibilities:

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.

2018 – 2019 Accomplishments:

- ✓ Received Grants: Public Library Assistance Grant, Rasmuson Foundation, more
- ✓ Trainings: Homelessness
- ✓ Implemented Big Read programming

Future Considerations:

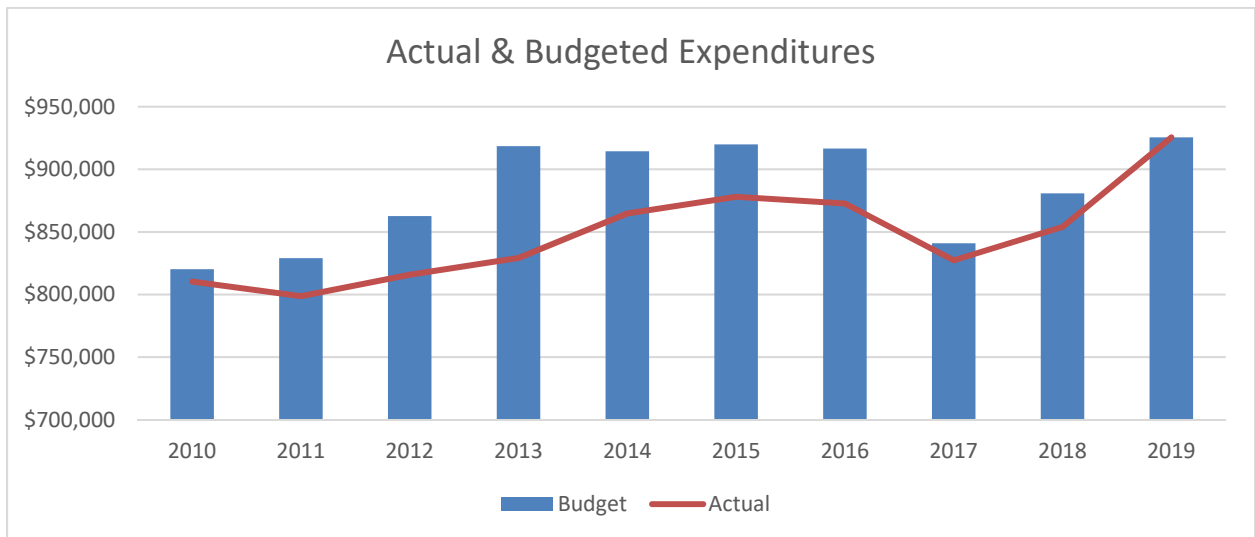
- Keeping current with the demands of new technology.
- Maintaining staffing and collection sufficient to support evolving literacy needs.

2020/21 Goals and Objectives:

- Expand holdings of electronic content and databases for public access
- Partner with community organizations to better target services and materials purchases

Performance measures	2016	2017	2018
Circulation of books and materials	165,571	173,069	168,836

Library Personnel - Full time employees (FTE)	2017	2018	2019	2020	2021
Library	7.5	7.5	7.5	7.5	7.5



**City of Homer
2020/21 Operating Budget**

0145 LIBRARY				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories & Descriptions	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.		Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Salary and Wages	325,963	328,874	344,162	334,259	350,668	6,506	1.9%
5102	Fringe Benefits	187,963	191,352	205,815	186,706	206,066	251	0.1%
5103	Part-time Wages	81,930	81,195	102,129	102,691	106,106	3,976	3.9%
5104	Part-time Benefits	49,507	54,036	59,241	51,285	58,766	(475)	-0.8%
5105	Overtime	253	-	1,000	1,000	1,000	0	0.0%
5107	Part-time Overtime	57	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	12,299	14,806	-	-	-	0	0.0%
	Total Salaries and Benefits	657,971	670,263	712,346	675,941	722,606	10,259	1.4%
Maintenance and Operations								
5201	Office Supplies	7,584	9,198	9,000	9,000	9,000	0	0.0%
5202	Operating Supplies	1,252	1,110	1,270	1,270	1,270	0	0.0%
5203	Fuel and Lube	15,441	14,342	18,000	18,000	18,000	0	0.0%
5208	Equipment Maintenance	35	560	2,550	2,550	2,550	0	0.0%
5209	Building & Grounds Maintenance	307	-	250	250	250	0	0.0%
5210	Professional Services	8,599	8,670	8,365	8,365	8,365	0	0.0%
5214	Rents & Leases	3,848	5,154	5,400	5,400	5,400	0	0.0%
5215	Communications	13,855	13,465	8,000	13,000	13,000	5,000	62.5%
5216	Freight and Postage	3,014	2,784	2,500	2,500	2,500	0	0.0%
5217	Electricity	35,718	34,757	38,819	38,851	42,736	3,917	10.1%
5218	Water	1,294	1,410	1,486	1,546	1,546	59	4.0%
5219	Sewer	1,535	1,702	1,405	1,527	1,527	122	8.7%
5221	Property Insurance	3,661	4,079	4,439	7,188	7,547	3,108	70.0%
5223	Liability Insurance	1,603	888	1,476	1,384	1,453	(23)	-1.6%
5227	Advertising	-	111	400	400	400	0	0.0%
5228	Books	27,672	37,875	47,000	47,000	47,000	0	0.0%
5229	Periodicals	7,087	8,768	8,500	10,000	10,000	1,500	17.6%
5230	Audio Visual	14,682	16,272	16,000	16,000	16,000	0	0.0%
5231	Tools and Equipment	2,418	1,435	3,000	3,000	3,000	0	0.0%
5233	Computer Related Items	2,979	2,548	2,500	2,500	2,500	0	0.0%
5235	Membership Dues	1,276	1,261	1,545	2,200	2,200	655	42.4%
5236	Transportation	5,710	3,163	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,081	784	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	487	447	500	500	500	0	0.0%
5244	Snow Removal	11,885	5,325	14,000	8,278	8,692	(5,308)	-37.9%
5252	Credit Card Expenses	480	541	600	600	600	0	0.0%
5603	Employee Training	1,383	1,525	3,000	3,000	3,000	0	0.0%
5635	Software	6,755	5,582	7,650	7,650	7,650	0	0.0%
	Total Maint. and Operations	181,641	183,755	213,156	217,458	222,186	9,030	4.2%
Debt Services								
5607	Debt Repayment - Principal	1,184,339	-	-	-	-	0	0.0%
5608	Debt Repayment - Interest	42,564	-	-	-	-	0	0.0%
	Total Debt Services	1,226,903	-	-	-	-	0	0.0%
5990	Transfers To	(1,226,903)	-	-	6,264	6,264	6,264	0.0%
	Total	839,612	854,018	925,502	899,664	951,056	25,553	2.8%

Explanation of Line Items:

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

5214: Xerox coin box and Xerox copier leases.

5230: Audiovisual and OverDrive (Alaska Digital Library)

5635: MARC Report (cataloging), Cassie (public computer management), Equinox (library catalog support), Syndetics + Library Thing (library catalog enhancements), MARC (cataloging), Adobe Creative Cloud (tech lab), Adobe Acrobat (staff PDF editing)

2020 Budget Notes:

5215: Average spend of \$11,800 per year on telecom. Assume increases after GCI implements new cable connections. The \$8,000 listed in earlier years is artificially low, due to accounting procedures based around the e-rate subsidy.

5235: AK Library Network: \$1,900. Select staff to professional organizations (ALA, AKLA, PNLA, PLA) needed for their jobs: \$300.

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0114 HERC BUILDING					Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021		
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%	
<u>Salaries and Benefits</u>									
5101	Salary and Wages	-	-	-	-	-	0	0.0%	
5102	Fringe Benefits	-	-	-	-	-	0	0.0%	
5103	Part-time Wages	-	-	-	-	-	0	0.0%	
5104	Part-time Benefits	-	-	-	-	-	0	0.0%	
5105	Overtime	-	-	-	-	-	0	0.0%	
5107	Part-time Overtime	-	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%	
5112	PERS Relief	-	-	-	-	-	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>									
5203	Fuel and Lube	22,081	18,626	27,000	27,000	27,000	0	0.0%	
5209	Building & Grounds Maintenance	3,000	2,879	3,000	3,400	3,400	400	13.3%	
5210	Professional Services	1,779	710	1,500	1,500	1,500	0	0.0%	
5215	Communications	453	418	500	500	500	0	0.0%	
5217	Electricity	14,531	14,422	16,556	15,924	17,516	960	5.8%	
5218	Water	955	853	917	975	975	58	6.4%	
5219	Sewer	717	571	485	729	729	244	50.2%	
5221	Property Insurance	1,521	1,704	1,865	2,323	2,440	575	30.8%	
5223	Liability Insurance	82	43	75	70	73	(2)	-2.3%	
	<u>Total Maint. and Operations</u>	<u>45,119</u>	<u>40,225</u>	<u>51,898</u>	<u>52,421</u>	<u>54,133</u>	<u>2,235</u>	<u>4.3%</u>	
5990	Transfers To	-	-	-	-	-	0	0.0%	
	<u>Total</u>	<u>45,119</u>	<u>40,225</u>	<u>51,898</u>	<u>52,421</u>	<u>54,133</u>	<u>2,235</u>	<u>4.3%</u>	

2019 Budget Notes:

5203 - Heating oil increase based on 2018 trends

2020 Budget Notes:

5209 - Increase for 3 year average and aging facility

City of Homer
2020/21 Operating Budget

0140 CITY HALL		Amended			Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	0	0.0%
Total Salaries and Benefits		0	0	0	0	0	0	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,335	4,044	5,000	5,000	5,000	0	0.0%
5202	Operating Supplies	1,930	1,667	2,000	2,000	2,000	0	0.0%
5203	Fuel and Lube	6,843	5,756	7,000	7,000	7,000	0	0.0%
5206	Food and Staples	-	205	-	-	-	0	0.0%
5207	Vehicle and Boat Maintenance	10	-	-	-	-	0	0.0%
5208	Equipment Maintenance	48	176	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	3,312	2,661	3,000	3,000	3,000	0	0.0%
5210	Professional Services	6,014	836	6,000	6,000	6,000	0	0.0%
5214	Rents & Leases	38,612	38,040	40,000	40,000	40,000	0	0.0%
5215	Communications	14,567	15,778	15,000	15,000	15,000	0	0.0%
5216	Freight and Postage	15,070	14,142	15,500	15,500	15,500	0	0.0%
5217	Electricity	20,389	20,588	23,270	22,776	25,053	1,783	7.7%
5218	Water	808	752	935	857	857	(78)	-8.3%
5219	Sewer	835	755	800	770	770	(30)	-3.7%
5220	Refuse and Disposal	696	174	700	700	700	0	0.0%
5221	Property Insurance	1,734	2,089	2,429	3,355	3,523	1,094	45.0%
5222	Auto Insurance	403	435	877	877	921	44	5.0%
5223	Liability Insurance	255	124	225	212	222	(3)	-1.2%
5224	Fidelity Bond	419	450	450	450	450	0	0.0%
5227	Advertising	-	198	-	-	-	0	0.0%
5231	Tools and Equipment	175	279	-	-	-	0	0.0%
5236	Transportation	-	15	-	-	-	0	0.0%
5244	Snow Removal	9,210	4,060	10,000	6,620	6,951	(3,049)	-30.5%
Total Maint. and Operations		125,666	113,224	133,686	130,617	133,448	(238)	-0.2%
5990	Transfers To	-	-	-	3,182	3,182	3,182	0.0%
Total		125,666	113,224	133,686	133,798	136,629	2,944	2.2%

Budget Notes:

**City of Homer
2020/21 Operating Budget**

0149 AIRPORT FACILITIES		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	35,265	37,887	44,304	40,950	42,449	(1,855)	-4.2%
5102	Fringe Benefits	22,474	23,755	28,360	26,140	29,478	1,118	3.9%
5103	Part-time Wages	11,504	12,879	14,699	14,919	15,143	444	3.0%
5104	Part-time Benefits	1,073	1,692	2,125	2,055	2,086	(39)	-1.8%
5105	Overtime	5,258	3,171	4,135	4,235	4,235	100	2.4%
5107	Part-time Overtime	19	23	1,784	1,784	1,784	0	0.0%
5108	Unemployment Benefits	-	78	-	-	-	0	0.0%
5112	PERS Relief	1,238	1,850	-	-	-	0	0.0%
	Total Salaries and Benefits	76,831	81,334	95,407	90,084	95,175	(232)	-0.2%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,515	3,001	3,000	4,800	4,800	1,800	60.0%
5203	Fuel and Lube	8,808	11,307	10,000	10,000	10,000	0	0.0%
5208	Equipment Maintenance	2,558	4,199	4,100	4,100	4,100	0	0.0%
5209	Building & Grounds Maintenance	12,119	11,830	11,500	11,500	11,500	0	0.0%
5210	Professional Services	5,666	4,558	4,300	4,800	4,800	500	11.6%
5214	Rents & Leases	19,749	24,696	25,000	25,000	25,000	0	0.0%
5215	Communications	1,308	1,206	1,550	1,550	1,550	0	0.0%
5217	Electricity	36,744	35,231	41,112	40,108	44,119	3,007	7.3%
5218	Water	2,143	2,877	13,075	2,805	2,805	(10,270)	-78.5%
5219	Sewer	3,966	5,699	6,353	4,496	4,496	(1,857)	-29.2%
5220	Refuse and Disposal	907	374	900	900	900	0	0.0%
5221	Property Insurance	1,693	1,896	2,073	2,917	3,063	990	47.7%
5223	Liability Insurance	404	221	372	349	366	(6)	-1.5%
5227	Advertising	437	-	-	-	-	0	0.0%
5231	Tools and Equipment	1,100	974	1,100	1,100	6,100	5,000	454.5%
5614	Car Allowance	-	104	-	104	104	104	0.0%
	Total Maint. and Operations	104,117	108,171	124,435	114,529	123,703	(733)	-0.6%
5990	Transfers To	10,572	10,572	10,572	8,820	7,762	(2,809)	-26.6%
	Total	191,520	200,077	230,414	213,432	226,640	(3,774)	-1.6%

Explanation of Line Items:

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 - Hiring for repairs to boilers, garage doors, fire & sprinkler alarms, electrical, window/carpet cleaning

5214 - Rent for land that airport sits on

5231 - Tools & Equipment for misc replacement or acquisition of tools.

2020 Budget Notes:

5210 - Increase for 3 year average and increased costs from vendors & suppliers.

2021 Budget Notes:

5231 - Increase for 2021 to purchase tile floor cleaning machine. Would request in 2020 but waiting to see if airport and library janitorial is privatized after new HPD comes online.

City of Homer
2020/21 Operating Budget

0350 NON-DEPARTMENTAL				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	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%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>94,000</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>94,000</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:

City of Homer
2020/21 Operating Budget

0360 LEAVE CASH OUT - ISF				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	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>								
5106	Leave Cash Out	194,166	161,373	85,232	104,643	146,474	61,243	71.9%
	<u>Total Maint. and Operations</u>	<u>194,166</u>	<u>161,373</u>	<u>85,232</u>	<u>104,643</u>	<u>146,474</u>	<u>61,243</u>	<u>71.9%</u>
	<u>Total</u>	<u>194,166</u>	<u>161,373</u>	<u>85,232</u>	<u>104,643</u>	<u>146,474</u>	<u>61,243</u>	<u>71.9%</u>

Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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:

- Funding for vehicle replacement and upgrades.
- Provide necessary training for staff and volunteers.
- Develop recruitment and retention plan for volunteers.
- Provide volunteer incentives to retain trained members.
- Implement the use of computer aided dispatch.

2018 - 2019 Accomplishments:

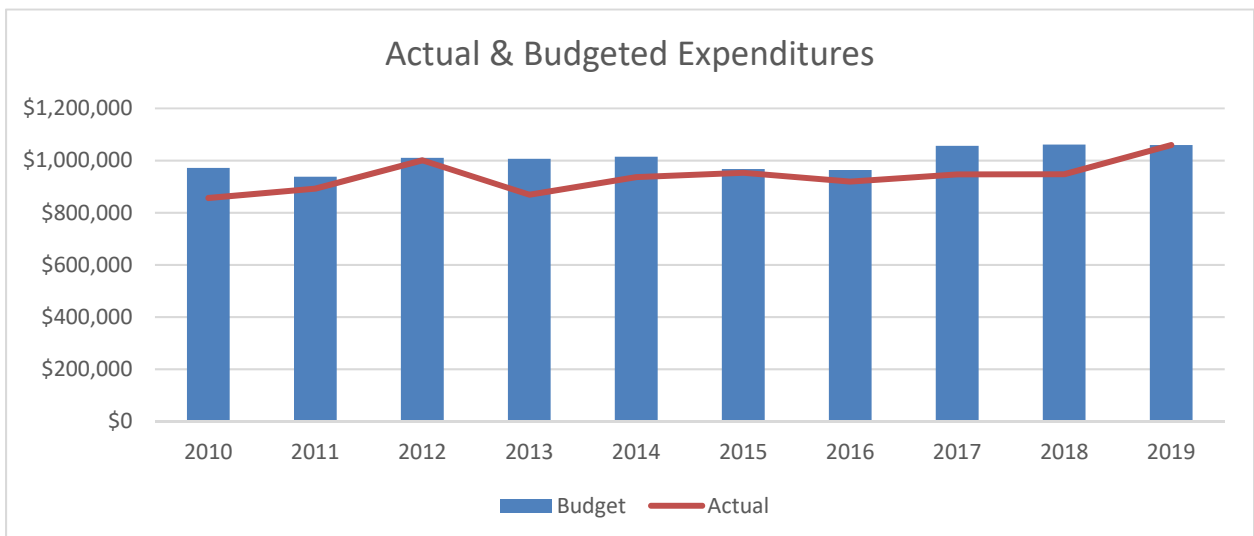
- ✓ Fire Hall renovation
- ✓ Conducted FF-1 & EMT-1 recruitment classes
- ✓ Hosted Marine Firefighting Conference
- ✓ Participated in multi-agency disaster exercise
- ✓ Hired Fire Chief
- ✓ Hired EMS and Fire Assistant Chief

2020/21 Goals and Objectives:

- Implementing the use of emergency reporting software system
- Chief and Asst. Chief's establish an on call schedule for assured command presence 24/7/365
- Improving emergency preparedness
- Disaster preparedness: CERT, School program
- Improve training and incentives for volunteers
- Develop a fleet replacement plan
- Update Emergency Operations Plan

Performance Measures	2016	2017	2018
Fire and EMS calls	637	648	628

Staffing - FTE Full-Time Equivalents	2017	2018	2019	2020	2021
Fire and Emergency Services	5	6	8	8	8



City of Homer
2020/21 Operating Budget

FIRE - Combined Expenditure				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	433,998	389,394	448,965	540,303	561,038	112,073	25.0%
5102	Fringe Benefits	236,377	237,154	259,484	301,639	328,030	68,547	26.4%
5103	Part-time Wages	15,597	38,186	19,392	19,782	20,079	686	3.5%
5104	Part-time Benefits	2,400	5,313	2,770	2,509	2,547	(223)	-8.1%
5105	Overtime	23,138	17,288	25,964	25,964	25,964	0	0.0%
5107	Part-time Overtime	1,585	3,071	2,000	2,000	2,219	219	10.9%
5108	Unemployment Benefits	-	276	-	-	-	0	0.0%
5112	PERS Relief	17,731	18,299	-	-	-	0	0.0%
Total Salaries and Benefits		730,827	708,981	758,575	892,196	939,876	181,301	23.9%
Maintenance and Operations								
5201	Office Supplies	2,690	2,293	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	14,332	23,831	29,000	31,500	31,500	2,500	8.6%
5203	Fuel and Lube	8,229	9,664	15,000	15,000	15,000	0	0.0%
5206	Food and Staples	3,610	5,229	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	469	1,048	4,500	4,500	4,500	0	0.0%
5208	Equipment Maintenance	570	1,347	4,500	8,000	8,000	3,500	77.8%
5209	Building & Grounds Maintenance	2,502	3,973	4,000	6,000	5,000	1,000	25.0%
5210	Professional Services	37,972	31,105	32,000	59,000	59,000	27,000	84.4%
5214	Rents & Leases	5,423	5,951	7,000	7,000	7,000	0	0.0%
5215	Communications	13,396	15,215	14,000	20,000	18,000	4,000	28.6%
5216	Freight and Postage	337	576	1,000	1,000	1,000	0	0.0%
5217	Electricity	27,181	22,258	30,100	28,433	31,276	1,177	3.9%
5218	Water	1,519	1,366	1,778	1,866	1,866	88	4.9%
5219	Sewer	1,531	1,311	1,423	1,707	1,707	284	20.0%
5220	Refuse and Disposal	1,132	458	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,305	1,460	1,597	3,053	3,205	1,608	100.7%
5222	Auto Insurance	9,593	11,714	17,356	17,356	18,224	868	5.0%
5223	Liability Insurance	1,714	905	1,555	1,449	1,522	(33)	-2.1%
5227	Advertising	(383)	30	1,500	1,500	1,500	0	0.0%
5228	Books	158	-	-	700	500	500	0.0%
5231	Tools and Equipment	14,150	13,235	17,000	24,000	24,000	7,000	41.2%
5233	Computer Related Items	-	-	-	10,000	3,000	3,000	0.0%
5235	Membership Dues	2,771	2,324	3,050	4,600	4,600	1,550	50.8%
5236	Transportation	1,924	2,882	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,570	1,895	4,000	4,000	4,000	0	0.0%
5244	Snow Removal	7,375	1,851	10,500	5,064	5,317	(5,183)	-49.4%
5280	Volunteer Incentives	35,698	30,555	30,000	35,000	35,000	5,000	16.7%
5601	Uniform	1,496	2,886	4,000	9,200	6,700	2,700	67.5%
5602	Safety Equipment	16,818	17,343	21,000	24,000	22,000	1,000	4.8%
5603	Employee Training	18,703	24,865	29,500	33,500	33,500	4,000	13.6%
5604	Public Education	41	951	2,000	3,000	3,000	1,000	50.0%
Total Maint. and Operations		233,825	238,519	300,860	373,929	363,418	62,558	20.8%
C/O and Transfers								
5901	C/O Equipment	-	-	-	-	-	0	0.0%
5990	Transfers To	-	-	-	-	-	0	0.0%
Total Others		-	-	-	-	-	0	0.0%
Total		964,652	947,500	1,059,435	1,266,125	1,303,294	243,859	23.0%

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

**City of Homer
2020/21 Operating Budget**

0150 FIRE - ADMINISTRATION				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories & Descriptions	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.		Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Salary and Wages	114,078	56,689	152,442	208,731	217,204	64,762	42.5%
5102	Fringe Benefits	67,133	47,918	90,859	112,380	122,039	31,180	34.3%
5103	Part-time Wages	-	1,192	-	-	-	0	0.0%
5104	Part-time Benefits	-	(15)	-	-	-	0	0.0%
5105	Overtime	7,808	6,657	11,070	11,070	11,070	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	166	-	-	-	0	0.0%
5112	PERS Relief	5,427	2,851	-	-	-	0	0.0%
	Total Salaries and Benefits	194,446	115,458	254,371	332,182	350,312	95,941	37.7%
Maintenance and Operations								
5201	Office Supplies	2,690	2,293	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	1,187	3,310	3,000	4,500	4,500	1,500	50.0%
5203	Fuel and Lube	8,229	9,664	15,000	15,000	15,000	0	0.0%
5206	Food and Staples	3,610	5,229	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	446	1,044	4,500	4,500	4,500	0	0.0%
5208	Equipment Maintenance	537	1,347	4,500	5,000	5,000	500	11.1%
5209	Building & Grounds Maintenance	2,502	3,973	4,000	6,000	5,000	1,000	25.0%
5210	Professional Services	11,643	9,734	10,000	29,000	29,000	19,000	190.0%
5214	Rents & Leases	5,423	5,951	7,000	7,000	7,000	0	0.0%
5215	Communications	13,396	15,215	14,000	20,000	18,000	4,000	28.6%
5216	Freight and Postage	337	576	1,000	1,000	1,000	0	0.0%
5217	Electricity	27,181	22,258	30,100	28,433	31,276	1,177	3.9%
5218	Water	1,519	1,366	1,778	1,866	1,866	88	4.9%
5219	Sewer	1,531	1,311	1,423	1,707	1,707	284	20.0%
5220	Refuse and Disposal	1,132	458	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,305	1,460	1,597	3,053	3,205	1,608	100.7%
5222	Auto Insurance	9,593	11,714	17,356	17,356	18,224	868	5.0%
5223	Liability Insurance	1,714	905	1,555	1,449	1,522	(33)	-2.1%
5227	Advertising	(383)	30	1,500	1,500	1,500	0	0.0%
5228	Books	158	-	-	700	500	500	0.0%
5231	Tools and Equipment	4,819	3,383	5,000	8,000	8,000	3,000	60.0%
5233	Computer Related Items	-	-	-	10,000	3,000	3,000	0.0%
5235	Membership Dues	894	979	1,250	1,500	1,500	250	20.0%
5236	Transportation	982	1,639	1,500	1,500	1,500	0	0.0%
5237	Subsistence	657	1,407	1,500	1,500	1,500	0	0.0%
5244	Snow Removal	7,375	1,851	10,500	5,064	5,317	(5,183)	-49.4%
5280	Volunteer Incentives	35,698	30,555	30,000	35,000	35,000	5,000	16.7%
5601	Uniform	719	908	1,500	3,000	2,000	500	33.3%
5602	Safety Equipment	89	13	-	-	-	0	0.0%
5603	Employee Training	1,979	2,934	2,500	3,500	3,500	1,000	40.0%
5604	Public Education	-	-	-	750	750	750	0.0%
	Total Maint. and Operations	146,962	141,506	181,560	227,379	220,368	38,808	21.4%
5990	Transfers To	-	-	-	-	-	0	0.0%
	Total	341,407	256,963	435,931	559,561	570,681	134,750	30.9%

2019 Budget Notes:

5101,5102 - Assistant Fire Chief funded in budget

2020/2021 Budget Notes:

5202 - Contingency for additional required costs.

5208 - More attention needs to be given to routine and annual maintenance of equipment.

5209 - Additional funding required for the maintenance of overhead bay doors.

5210 - Additional NFPA physicals for fulltime staff. New Fire Department managing software program required for national incident fire reporting. (Government Grant Requirements). Medical Director costs (\$15,000).

5215 - Upgrading outdated and broken pagers. The purchasing of ALMR portable and mobile radios (this is required equipment for national interoperability communications and may have matching grant funds).

5228 - To begin the establishment of a library of professional reference material to be used by employees/volunteer for professional development of providing emergency and administrative services.

5231 - To acquire the necessary equipment for emergency and disaster management.

5233 - To obtain Toughbook laptops and hardware for command staff vehicles.

5280 - Increase costs for the recruitment and retention of volunteerism in the Fire Service.

5601 - To outfit all 3 Chiefs with A, B, and C uniforms.

5604 - Public Education for disaster preparedness purposes.

**City of Homer
2020/21 Operating Budget**

0151 FIRE SERVICES				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	148,025	125,403	148,262	169,933	175,995	27,733	18.7%
5102	Fringe Benefits	79,914	71,996	84,312	96,068	104,410	20,098	23.8%
5103	Part-time Wages	7,798	18,497	9,696	9,891	10,039	343	3.5%
5104	Part-time Benefits	1,200	2,664	1,385	1,255	1,273	(112)	-8.1%
5105	Overtime	5,548	4,953	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	793	1,535	1,000	1,000	1,109	109	10.9%
5108	Unemployment Benefits	-	55	-	-	-	0	0.0%
5112	PERS Relief	5,640	5,871	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>248,917</u>	<u>230,975</u>	<u>252,102</u>	<u>285,593</u>	<u>300,274</u>	<u>48,172</u>	<u>19.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	778	2,791	7,000	8,000	8,000	1,000	14.3%
5207	Vehicle and Boat Maintenance	23	3	-	-	-	0	0.0%
5208	Equipment Maintenance	32	-	-	3,000	3,000	3,000	0.0%
5210	Professional Services	20,000	16,000	16,000	20,000	20,000	4,000	25.0%
5231	Tools and Equipment	7,467	6,414	8,000	10,000	12,000	4,000	50.0%
5235	Membership Dues	1,852	1,346	1,700	3,000	3,000	1,300	76.5%
5236	Transportation	259	1,243	2,500	2,500	2,500	0	0.0%
5237	Subsistence	696	488	2,500	2,500	2,500	0	0.0%
5601	Uniform	718	1,233	1,500	4,000	2,500	1,000	66.7%
5602	Safety Equipment	15,829	13,996	16,000	18,000	16,000	0	0.0%
5603	Employee Training	5,347	11,956	12,000	14,000	14,000	2,000	16.7%
5604	Public Education	41	722	1,500	1,500	1,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>53,042</u>	<u>56,192</u>	<u>68,700</u>	<u>86,500</u>	<u>85,000</u>	<u>16,300</u>	<u>23.7%</u>
<u>Total</u>		<u>301,960</u>	<u>287,167</u>	<u>320,802</u>	<u>372,093</u>	<u>385,274</u>	<u>64,472</u>	<u>20.1%</u>

2020/2021 Budget Notes:

5208 - Specific to maintaining fire fighting equipment such as chainsaws, ventilation saws, gas powered motors, etc.

5210 - To meet the need for NFPA required physicals for all members.

5231 - This line item has not been given the proper attention to keep equipment updated. Current needs are 2 new chainsaws, replace gas powered fans with battery and electric powered fans, replace all old flashlights with LED flashlights and purchase fire investigation tools and equipment that are nonexistent.

5235 - ASFA dues (benefit to members is \$10,000 death & disability insurance coverage). Reimbursable meal expenses when any member goes to the National Volunteer Fire Academy.

5601 - To provide employees and volunteers with a more professional looking uniform that meets all the seasonal requirements. There will be two types of uniforms worn, one for station work details (class-c) and one for public education and public events (class-b).

5602 - Department is currently lacking in safety equipment such as traffic control signage for emergency scenes, traffic cones and barricade equipment, and additional high-visibility clothing for volunteers (vests, jackets). Also, ear protection and eye protection equipment.

5603 - Purchase annual online training software to update fire tactics and strategies that meet current standards. In addition, we are going to send more personnel to out of town training for professional development purposes.

**City of Homer
2020/21 Operating Budget**

0152 EMERGENCY MEDICAL SERVICES				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	148,024	125,402	148,262	161,638	167,840	19,578	13.2%
5102	Fringe Benefits	79,912	71,995	84,312	93,191	101,581	17,269	20.5%
5103	Part-time Wages	7,798	18,497	9,696	9,891	10,039	343	3.5%
5104	Part-time Benefits	1,200	2,664	1,385	1,255	1,273	(112)	-8.1%
5105	Overtime	5,548	4,953	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	793	1,535	1,000	1,000	1,109	109	10.9%
5108	Unemployment Benefits	-	55	-	-	-	0	0.0%
5112	PERS Relief	6,664	5,871	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>249,939</u>	<u>230,973</u>	<u>252,102</u>	<u>274,421</u>	<u>289,290</u>	<u>37,188</u>	<u>14.8%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	12,368	17,730	19,000	19,000	19,000	0	0.0%
5210	Professional Services	6,329	5,371	6,000	10,000	10,000	4,000	66.7%
5231	Tools and Equipment	1,863	3,438	4,000	6,000	4,000	0	0.0%
5235	Membership Dues	25	-	100	100	100	0	0.0%
5236	Transportation	683	-	-	-	-	0	0.0%
5237	Subsistence	217	-	-	-	-	0	0.0%
5601	Uniform	58	745	1,000	2,200	2,200	1,200	120.0%
5602	Safety Equipment	900	3,334	5,000	6,000	6,000	1,000	20.0%
5603	Employee Training	11,378	9,975	15,000	16,000	16,000	1,000	6.7%
5604	Public Education	-	229	500	750	750	250	50.0%
<u>Total Maint. and Operations</u>		<u>33,821</u>	<u>40,821</u>	<u>50,600</u>	<u>60,050</u>	<u>58,050</u>	<u>7,450</u>	<u>14.7%</u>
<u>Total</u>		<u>283,760</u>	<u>271,794</u>	<u>302,702</u>	<u>334,471</u>	<u>347,340</u>	<u>44,638</u>	<u>14.7%</u>

2020/2021 Budget Notes:

5210 - Increase to meet the required NFPA medical physical exams for volunteers. Also for obtaining a maintenance contract for annual gurney inspection. Contracted services to inspect and calibrate all electronic medical equipment.

5231 - One time purchase of equipment that we don't have and need to be effective on mass casualty response. Replace outdated pulse oximetry equipment.

5601 - To provide employees and volunteers with a more professional looking uniform that meets all the seasonal requirements. There will be two types of uniforms worn, one for station work details (class-c) and one for public education and public events (class-b).

5602 - We are lacking in High-visibility vests, headlamps and other reflective equipment to help make our responders safer while working on the roadways and at night.

5603 - Add online training (Target Solutions).

5604 - Add additional funding for Public Education training (Public Health Fair)

City of Homer
2020/21 Operating Budget

0153 FIRE GRANT - ASSISTANT CHIEF				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	23,871	81,900	-	-	-	0	0.0%
5102	Fringe Benefits	9,419	45,245	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	4,235	724	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	3,706	-	-	-	0	0.0%
	Total Salaries and Benefits	37,525	131,576	0	0	0	0	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	-	0	0.0%
5206	Food and Staples	-	-	-	-	-	0	0.0%
5208	Equipment Maintenance	-	-	-	-	-	0	0.0%
5210	Professional Services	-	-	-	-	-	0	0.0%
5215	Communications	-	-	-	-	-	0	0.0%
5216	Freight and Postage	-	-	-	-	-	0	0.0%
5223	Liability Insurance	-	-	-	-	-	0	0.0%
5227	Advertising	-	-	-	-	-	0	0.0%
5229	Periodicals	-	-	-	-	-	0	0.0%
5231	Tools and Equipment	-	-	-	-	-	0	0.0%
5235	Membership Dues	-	-	-	-	-	0	0.0%
5236	Transportation	-	-	-	-	-	0	0.0%
5237	Subsistence	-	-	-	-	-	0	0.0%
5238	Printing and Binding	-	-	-	-	-	0	0.0%
5248	Lobbying	-	-	-	-	-	0	0.0%
5252	Credit Card Expenses	-	-	-	-	-	0	0.0%
5603	Employee Training	-	-	-	-	-	0	0.0%
5621	Unidentified Credit Card Expenses	-	-	-	-	-	0	0.0%
	Total Maint. and Operations	-	-	-	-	-	0	0.0%
	Total	37,525	131,576	-	-	-	0	0.0%

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, 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 utilities.

Future Considerations:

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

2018 - 2019 Accomplishments:

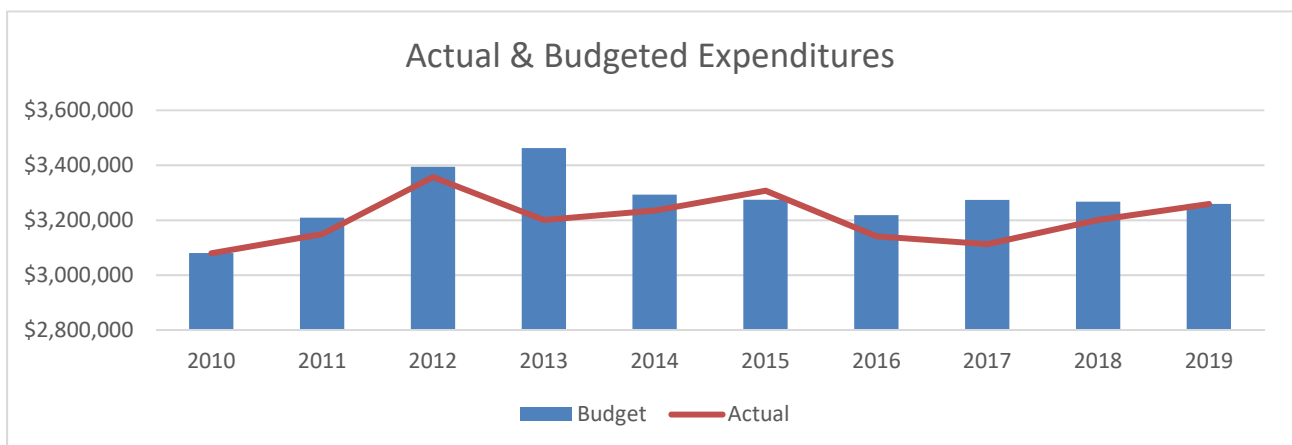
- ✓ Completed upgrade to radio system infrastructure
- ✓ Replaced all portable and mobile police radios
- ✓ Filled two vacant police officer positions
- ✓ Broke ground on new police station

2020/21 Goals and Objectives:

- Facilitate the construction of a new police station
- Complete a seamless transition to the new station
- Increase police officer patrol time

Performance measures	2016	2017	2018
Arrests charges	468	489	542
Citations	442	1097	613
Jail Bookings	510	436	400
Jail Days Served	843	726	589.5
Animal Shelter - Strays turn ins from inside City limits	63	152	152
Animal Shelter - Strays turn ins from outside City limits	37	56	113

Staffing - FTE Full-Time Equivalents	2017	2018	2019	2020	2021
Police Officers	12	12	12	12	12
Jail Officers	3	3	3	3.5	3.5
Dispatchers	7	7	7	7	7



City of Homer
2020/21 Operating Budget

Police - Combined Expenditure				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	1,444,282	1,497,839	1,519,753	1,598,804	1,654,298	134,545	8.9%
5102	Fringe Benefits	852,182	857,499	853,026	827,001	899,803	46,777	5.5%
5103	Part-time Wages	38,097	28,906	28,804	28,341	28,766	(38)	-0.1%
5104	Part-time Benefits	5,069	3,666	3,521	3,436	3,488	(33)	-1.0%
5105	Overtime	175,006	174,791	178,429	180,124	181,513	3,084	1.7%
5107	Part-time Overtime	321	115	7,000	7,000	7,000	0	0.0%
5108	Unemployment Benefits	5,852	-	-	-	-	0	0.0%
5112	PERS Relief	64,745	75,320	-	-	-	0	0.0%
	Total Salaries and Benefits	2,585,554	2,638,135	2,590,534	2,644,706	2,774,868	184,334	7.1%
Maintenance and Operations								
5201	Office Supplies	7,226	7,727	10,500	10,500	10,500	0	0.0%
5202	Operating Supplies	18,966	13,516	21,000	21,000	21,000	0	0.0%
5203	Fuel and Lube	39,729	39,485	43,200	43,200	43,200	0	0.0%
5205	Ammunition	14,839	14,350	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	24,703	18,623	22,000	22,000	22,000	0	0.0%
5207	Vehicle and Boat Maintenance	8,915	2,854	5,500	5,500	5,500	0	0.0%
5208	Equipment Maintenance	4,353	1,013	9,500	9,500	9,500	0	0.0%
5209	Building & Grounds Maintenance	15,979	5,922	13,500	13,500	13,500	0	0.0%
5210	Professional Services	194,726	214,642	223,250	226,120	229,957	6,707	3.0%
5214	Rents & Leases	16,655	15,595	13,500	14,500	14,500	1,000	7.4%
5215	Communications	38,896	20,402	37,200	37,200	37,200	0	0.0%
5216	Freight and Postage	3,438	2,659	3,900	3,900	3,900	0	0.0%
5217	Electricity	44,836	36,359	44,315	43,657	48,022	3,708	8.4%
5218	Water	1,812	2,498	2,463	1,886	1,886	(576)	-23.4%
5219	Sewer	1,953	2,941	2,299	1,747	1,747	(553)	-24.0%
5220	Refuse and Disposal	1,696	582	2,100	2,100	2,100	0	0.0%
5221	Property Insurance	1,446	1,622	1,777	2,459	2,582	805	45.3%
5222	Auto Insurance	9,314	9,452	14,094	14,094	14,799	705	5.0%
5223	Liability Insurance	39,723	36,646	40,244	48,000	50,400	10,156	25.2%
5227	Advertising	1,480	1,083	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	26,590	25,746	31,500	32,500	32,500	1,000	3.2%
5235	Membership Dues	741	681	1,250	1,250	1,250	0	0.0%
5236	Transportation	2,945	1,864	4,400	4,400	4,400	0	0.0%
5237	Subsistence	1,238	646	2,100	2,100	2,100	0	0.0%
5242	Janitorial	-	-	600	600	600	0	0.0%
5244	Snow Removal	7,640	3,025	9,000	5,435	5,707	(3,293)	-36.6%
5601	Uniform	16,440	15,490	19,000	19,000	19,000	0	0.0%
5603	Employee Training	25,280	42,091	42,000	53,500	53,500	11,500	27.4%
5625	Impound Costs	5,895	5,400	2,500	3,500	3,500	1,000	40.0%
5626	Jail Laundry Services	6,718	5,800	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	598,171	562,715	668,692	689,148	700,850	32,158	4.8%
Others								
5990	Transfers To	-	-	-	934	934	934	0.0%
	Total Others	-	-	-	934	934	934	0.0%
	Total	3,183,725	3,200,850	3,259,226	3,334,788	3,476,651	217,426	6.7%

City of Homer
2020/21 Operating Budget

0160 POLICE - ADMINISTRATION				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories & Descriptions	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.		Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	103,702	98,024	101,849	103,377	104,927	3,078	3.0%
5102	Fringe Benefits	29,208	29,903	30,681	28,289	30,790	109	0.4%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	291	2,235	1,000	1,000	1,176	176	17.6%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,868	4,514	-	-	-	0	0.0%
	Total Salaries and Benefits	137,069	134,677	133,530	132,666	136,893	3,363	2.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,017	-	1,500	1,500	1,500	0	0.0%
5202	Operating Supplies	9,563	5,951	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	28,895	29,587	30,000	30,000	30,000	0	0.0%
5205	Ammunition	14,839	14,350	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	31	95	1,500	1,500	1,500	0	0.0%
5207	Vehicle and Boat Maintenance	6,476	2,820	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	4,314	1,013	8,500	8,500	8,500	0	0.0%
5209	Building & Grounds Maintenance	5,296	4,295	5,000	5,000	5,000	0	0.0%
5210	Professional Services	6,996	7,374	17,000	17,000	17,000	0	0.0%
5214	Rents & Leases	8,143	7,569	6,500	6,500	6,500	0	0.0%
5215	Communications	38,736	20,227	36,000	36,000	36,000	0	0.0%
5216	Freight and Postage	317	-	400	400	400	0	0.0%
5217	Electricity	24,416	19,413	23,595	23,557	25,913	2,319	9.8%
5218	Water	930	1,452	1,447	881	881	(566)	-39.1%
5219	Sewer	1,076	1,829	1,411	847	847	(564)	-39.9%
5220	Refuse and Disposal	1,121	432	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	981	1,100	1,205	1,662	1,745	540	44.8%
5222	Auto Insurance	9,314	9,452	14,094	14,094	14,799	705	5.0%
5223	Liability Insurance	11,613	9,015	7,181	8,332	8,748	1,567	21.8%
5227	Advertising	1,480	1,083	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	12,141	13,353	12,500	13,500	13,500	1,000	8.0%
5235	Membership Dues	594	681	1,000	1,000	1,000	0	0.0%
5236	Transportation	2,177	1,229	2,000	2,000	2,000	0	0.0%
5237	Subsistence	1,163	386	1,000	1,000	1,000	0	0.0%
5242	Janitorial	-	-	600	600	600	0	0.0%
5244	Snow Removal	7,640	3,025	9,000	5,435	5,707	(3,293)	-36.6%
5601	Uniform	5,689	4,968	6,000	6,000	6,000	0	0.0%
5603	Employee Training	18,475	29,863	27,500	39,000	39,000	11,500	41.8%
5625	Impound Costs	5,895	5,400	2,500	3,500	3,500	1,000	40.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	0	0.0%
	Total Maint. and Operations	243,328	209,961	267,932	278,308	282,139	14,207	5.3%
Total		380,397	344,638	401,462	410,973	419,032	17,570	4.4%

2020 Budget Notes:

5231 - Increased to reflect recent cost trends and spending history

5603 - Increased to include academy training costs for one police officer annually and to reflect the rising cost of trainings. The Alaska Police Standards Council no longer pays for any academy costs and has eliminated all training assistance to municipal police departments.

5625 - Increased to reflect the actual expenses being realized here

Note: We anticipate the cost of heating the new police station to be higher than we currently pay. This will impact budget line item (5203). It will have to be adjusted in the future as costs come in.

City of Homer
2020/21 Operating Budget

0161 POLICE - DISPATCH				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	331,913	293,975	336,341	347,114	361,786	25,445	7.6%
5102	Fringe Benefits	214,376	189,211	202,599	189,878	208,592	5,993	3.0%
5103	Part-time Wages	495	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	41,331	31,639	38,446	38,446	38,446	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	14,173	14,675	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>602,288</u>	<u>529,500</u>	<u>577,386</u>	<u>575,438</u>	<u>608,824</u>	<u>31,438</u>	<u>5.4%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,228	6,874	7,000	7,000	7,000	0	0.0%
5202	Operating Supplies	1,238	1,941	2,500	2,500	2,500	0	0.0%
5208	Equipment Maintenance	39	-	-	-	-	0	0.0%
5210	Professional Services	2,003	518	750	750	750	0	0.0%
5214	Rents & Leases	8,512	8,026	7,000	8,000	8,000	1,000	14.3%
5216	Freight and Postage	2,987	2,659	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	663	1,425	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	147	-	250	250	250	0	0.0%
5236	Transportation	768	289	-	-	-	0	0.0%
5237	Subsistence	75	230	-	-	-	0	0.0%
5601	Uniform	2,852	3,008	3,000	3,000	3,000	0	0.0%
5603	Employee Training	6,439	9,189	11,000	11,000	11,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>29,952</u>	<u>34,158</u>	<u>38,500</u>	<u>39,500</u>	<u>39,500</u>	<u>1,000</u>	<u>2.6%</u>
	<u>Total</u>	<u>632,239</u>	<u>563,658</u>	<u>615,886</u>	<u>614,938</u>	<u>648,324</u>	<u>32,438</u>	<u>5.3%</u>

2020 Budget Notes:
5214 - Increased to reflect actual costs

City of Homer
2020/21 Operating Budget

0162 POLICE - INVESTIGATION				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	54,206	114,354	112,765	114,457	116,174	3,408	3.0%
5102	Fringe Benefits	36,453	61,207	58,897	56,193	59,659	762	1.3%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	4,121	15,396	15,000	15,000	15,000	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	5,106	5,843	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>99,885</u>	<u>196,800</u>	<u>186,662</u>	<u>185,650</u>	<u>190,833</u>	<u>4,171</u>	<u>2.2%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,442	2,692	7,000	7,000	7,000	0	0.0%
5210	Professional Services	5,812	10,254	13,000	13,000	13,000	0	0.0%
5231	Tools and Equipment	7,365	6,431	7,000	7,000	7,000	0	0.0%
5236	Transportation	-	306	1,500	1,500	1,500	0	0.0%
5237	Subsistence	-	30	600	600	600	0	0.0%
	<u>Total Maint. and Operations</u>	<u>18,619</u>	<u>19,714</u>	<u>29,100</u>	<u>29,100</u>	<u>29,100</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>118,504</u>	<u>216,514</u>	<u>215,762</u>	<u>214,750</u>	<u>219,933</u>	<u>4,171</u>	<u>1.9%</u>

Budget Notes:

City of Homer
2020/21 Operating Budget

0163 POLICE - PATROL				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	745,296	675,671	678,731	693,912	720,326	41,595	6.1%
5102	Fringe Benefits	430,172	396,162	389,645	369,595	400,928	11,283	2.9%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	106,741	89,950	93,983	95,678	96,891	2,908	3.1%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	28,429	34,462	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>1,310,637</u>	<u>1,196,245</u>	<u>1,162,359</u>	<u>1,159,185</u>	<u>1,218,146</u>	<u>55,787</u>	<u>4.8%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	175	-	-	-	0	0.0%
5601	Uniform	5,382	4,255	7,500	7,500	7,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>5,382</u>	<u>4,430</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>1,316,019</u>	<u>1,200,675</u>	<u>1,169,859</u>	<u>1,166,685</u>	<u>1,225,646</u>	<u>55,787</u>	<u>4.8%</u>

2020 Budget Notes:

City of Homer
2020/21 Operating Budget

0164 JAIL				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	209,166	315,815	290,067	339,945	351,085	61,018	21.0%
5102	Fringe Benefits	141,973	181,015	171,204	183,046	199,834	28,630	16.7%
5103	Part-time Wages	37,602	28,906	28,804	28,341	28,766	(38)	-0.1%
5104	Part-time Benefits	5,069	3,666	3,521	3,436	3,488	(33)	-1.0%
5105	Overtime	22,523	35,571	30,000	30,000	30,000	0	0.0%
5107	Part-time Overtime	321	115	7,000	7,000	7,000	0	0.0%
5108	Unemployment Benefits	5,852	-	-	-	-	0	0.0%
5112	PERS Relief	13,169	15,826	-	-	-	0	0.0%
Total Salaries and Benefits		435,675	580,914	530,596	591,768	620,172	89,576	16.9%
Maintenance and Operations								
5201	Office Supplies	1,981	853	2,000	2,000	2,000	0	0.0%
5202	Operating Supplies	2,723	2,757	3,500	3,500	3,500	0	0.0%
5203	Fuel and Lube	1,568	1,857	2,000	2,000	2,000	0	0.0%
5206	Food and Staples	24,165	18,528	20,000	20,000	20,000	0	0.0%
5207	Vehicle and Boat Maintenance	2,439	35	1,500	1,500	1,500	0	0.0%
5209	Building & Grounds Maintenance	4,852	145	5,500	5,500	5,500	0	0.0%
5210	Professional Services	700	2,157	3,500	3,500	3,500	0	0.0%
5216	Freight and Postage	134	-	500	500	500	0	0.0%
5217	Electricity	11,919	8,174	12,076	11,012	12,113	38	0.3%
5218	Water	232	363	296	254	254	(42)	-14.2%
5219	Sewer	269	457	353	244	244	(108)	-30.7%
5223	Liability Insurance	27,736	27,425	32,713	39,340	41,307	8,594	26.3%
5231	Tools and Equipment	6,421	4,536	8,000	8,000	8,000	0	0.0%
5236	Transportation	-	40	900	900	900	0	0.0%
5237	Subsistence	-	-	500	500	500	0	0.0%
5601	Uniform	2,517	3,259	2,500	2,500	2,500	0	0.0%
5603	Employee Training	365	3,040	3,500	3,500	3,500	0	0.0%
5626	Jail Laundry Services	6,718	5,800	9,000	9,000	9,000	0	0.0%
Total Maint. and Operations		94,738	79,425	108,337	113,750	116,819	8,481	7.8%
5990	Transfers To	-	-	-	-	-	0	0.0%
Total		530,413	660,339	638,934	705,518	736,991	98,057	15.3%

Budget Notes:

City of Homer
2020/21 Operating Budget

0165 ANIMAL CONTROL					Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021		
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%	
<u>Salaries and Benefits</u>									
5101	Salary and Wages	-	-	-	-	-	0	0.0%	
5102	Fringe Benefits	-	-	-	-	-	0	0.0%	
5103	Part-time Wages	-	-	-	-	-	0	0.0%	
5104	Part-time Benefits	-	-	-	-	-	0	0.0%	
5105	Overtime	-	-	-	-	-	0	0.0%	
5107	Part-time Overtime	-	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%	
5112	PERS Relief	-	-	-	-	-	0	0.0%	
	Total Salaries and Benefits	0	0	0	0	0	0	0.0%	
<u>Maintenance and Operations</u>									
5203	Fuel and Lube	9,265	8,042	11,200	11,200	11,200	0	0.0%	
5206	Food and Staples	508	-	500	500	500	0	0.0%	
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	0	0.0%	
5209	Building & Grounds Maintenance	5,831	1,483	3,000	3,000	3,000	0	0.0%	
5210	Professional Services	179,215	194,339	189,000	191,870	195,707	6,707	3.5%	
5215	Communications	160	175	1,200	1,200	1,200	0	0.0%	
5217	Electricity	8,501	8,771	8,645	9,087	9,996	1,351	15.6%	
5218	Water	650	683	720	752	752	32	4.4%	
5219	Sewer	608	655	536	655	655	119	22.2%	
5220	Refuse and Disposal	574	151	600	600	600	0	0.0%	
5221	Property Insurance	466	522	572	797	837	265	46.4%	
5223	Liability Insurance	375	206	350	328	345	(5)	-1.5%	
	Total Maint. and Operations	206,152	215,027	217,322	220,990	225,792	8,469	3.9%	
5990	Transfers To	-	-	-	934	934	934	0.0%	
	Total	206,152	215,027	217,322	221,924	226,726	9,403	4.3%	

2020 Budget Notes:

5210 - Reflect the increase in the operations contract for the shelter as approved by council last fall. (See memo 18-100)

5990 - Increase due to revolving energy loan for LED lighting upgrade at animal shelter facility

**City of Homer
2020/21 Operating Budget**

PUBLIC WORKS - Combined Expenditure				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	827,908	804,698	867,904	886,422	918,054	50,150	5.8%
5102	Fringe Benefits	488,422	493,431	542,718	523,100	577,610	34,893	6.4%
5103	Part-time Wages	106,610	105,073	150,581	123,689	125,544	(25,037)	-16.6%
5104	Part-time Benefits	17,549	14,343	25,146	15,829	16,066	(9,080)	-36.1%
5105	Overtime	37,024	34,092	38,725	39,635	39,709	984	2.5%
5107	Part-time Overtime	107	944	1,761	1,800	1,804	43	2.4%
5108	Unemployment Benefits	6,089	7,944	-	-	-	0	0.0%
5112	PERS Relief	32,334	36,997	-	-	-	0	0.0%
	Total Salaries and Benefits	1,516,041	1,497,522	1,626,835	1,590,474	1,678,788	51,953	3.2%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,073	2,880	3,950	3,950	3,950	0	0.0%
5202	Operating Supplies	159,263	159,924	160,400	177,400	177,400	17,000	10.6%
5203	Fuel and Lube	77,871	83,439	129,750	129,750	129,750	0	0.0%
5204	Chemicals	107,250	95,352	98,000	100,000	102,000	4,000	4.1%
5207	Vehicle and Boat Maintenance	232,763	191,598	240,000	240,700	240,700	700	0.3%
5208	Equipment Maintenance	10,138	5,810	8,000	8,000	8,000	0	0.0%
5209	Building & Grounds maintenance	37,163	33,561	36,500	39,500	39,500	3,000	8.2%
5210	Professional Services	87,524	102,144	122,700	119,900	136,400	13,700	11.2%
5213	Survey and Appraisal	950	721	3,000	3,000	3,000	0	0.0%
5214	Rents & Leases	15,373	11,772	20,200	20,200	20,200	0	0.0%
5215	Communications	10,929	9,599	21,500	21,500	21,500	0	0.0%
5216	Freight and Postage	752	752	1,000	1,000	1,000	0	0.0%
5217	Electricity	75,857	70,483	74,460	77,988	85,787	11,328	15.2%
5218	Water	21,998	11,184	23,559	18,083	18,083	(5,476)	-23.2%
5219	Sewer	29,534	18,162	24,613	24,874	24,874	261	1.1%
5220	Refuse and Disposal	2,168	797	2,350	5,350	5,350	3,000	127.7%
5221	Property Insurance	1,617	1,545	1,641	3,279	3,442	1,801	109.8%
5222	Auto Insurance	19,178	10,584	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	5,430	8,549	12,787	10,232	10,744	(2,043)	-16.0%
5227	Advertising	699	-	1,300	1,300	1,300	0	0.0%
5231	Tools and Equipment	24,421	25,999	35,950	36,450	35,950	0	0.0%
5233	Computer Related Items	709	-	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	235	40	750	750	750	0	0.0%
5236	Transportation	2,893	1,266	2,800	900	900	(1,900)	-67.9%
5237	Subsistence	74	238	300	300	300	0	0.0%
5238	Printing and Binding	-	-	750	750	750	0	0.0%
5251	Pioneer Beautification	742	630	750	750	750	0	0.0%
5252	Credit Card Expenses	120	20	80	80	80	0	0.0%
5282	City Hall Building Maintenance	8,548	6,952	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	12,880	17,169	18,000	18,000	18,000	0	0.0%
5284	Police Building Maintenance	1,455	2,788	2,500	3,500	3,500	1,000	40.0%
5285	Fire Building Maintenance	2,170	2,584	2,500	5,000	5,000	2,500	100.0%
5286	Old School Building Maintenance	555	3,000	3,000	3,000	3,000	0	0.0%
5287	Animal Building Maintenance	2,317	1,700	2,500	2,500	2,500	0	0.0%
5292	City Hall Motor Pool	124	672	500	500	500	0	0.0%
5293	Police Motor Pool	17,083	19,027	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	13,950	9,372	15,500	15,500	15,500	0	0.0%
5601	Uniform	8,367	8,860	8,000	8,700	8,700	700	8.8%
5602	Safety Equipment	5,117	6,473	9,200	11,000	9,200	0	0.0%
5603	Employee Training	249	1,088	9,400	9,500	9,500	100	1.1%
5604	Public Education	500	-	-	-	-	0	0.0%
5614	Car Allowance	-	933	-	1,900	1,900	1,900	0.0%
5815	Parks & Recreation Board	196	500	1,500	1,500	1,500	0	0.0%
	Total Maint. and Operations	1,001,235	928,166	1,152,313	1,179,209	1,204,457	52,144	4.5%
<u>C/O and Transfers</u>								
5990	Transfers To	131	131	131	3,589	3,576	3,444	2622.0%
	Total C/O and Transfers	131	131	131	3,589	3,576	3,444	2622.0%
Total		2,517,408	2,425,819	2,779,279	2,773,272	2,886,821	107,542	3.9%

2020 Budget Notes:

5990 - The increase in 2020 is due to revolving energy loan for LED lighting upgrade at PW facility

General Fund Public Works Administration

Objective: Provide administrative support for Public Works operations.

Functions and Responsibilities:

The Public Works Department is divided into two divisions:

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 maintenance and 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.

Water and Sewer:

- Operates the water and sewer system and is funded by the Utility Fund (next budget section).

Future Considerations:

- Control operating budget and reduce costs while maintaining existing levels of service.
- Plan for relocation of PW complex outside tsunami inundation zone.

2018 – 2019 Accomplishments:

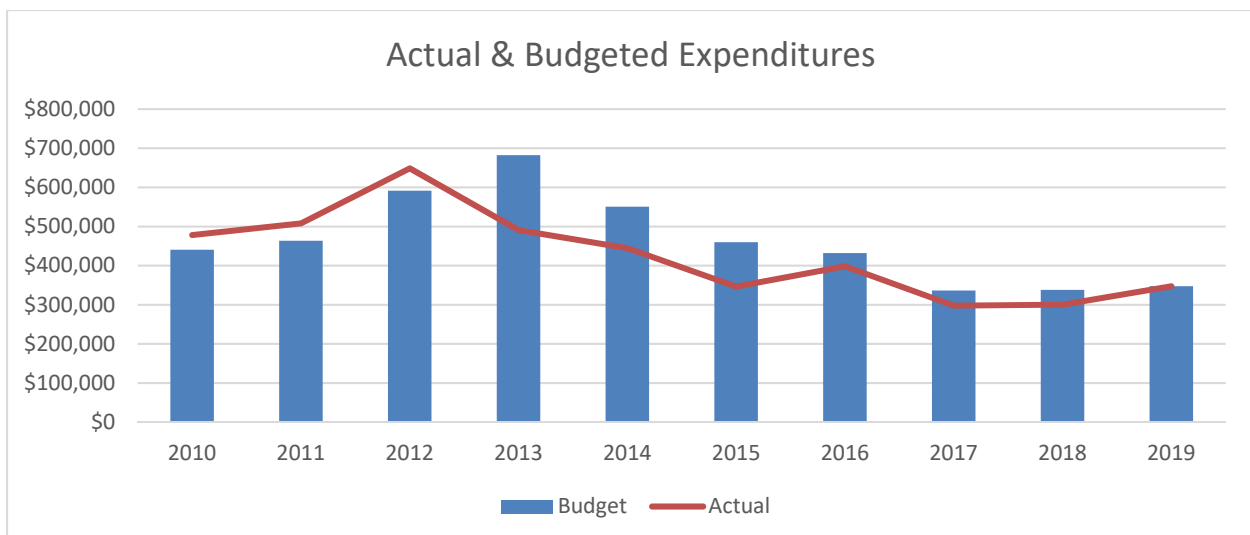
- ✓ Hickerson Memorial Cemetery expansion
- ✓ Constructed Kachemak Dr. and Shellfish water mains
- ✓ Completed Greatland Street connection between Pioneer Avenue and Sterling Highway
- ✓ Replaced A-Frame PRV Station
- ✓ Demolished A-Frame water tank

2020/21 Goals and Objectives:

- Finish construction of \$7.5M Police Station
- Continue system wide fire hydrant painting
- Plan for new Public Works complex
- Finish Karen Hornaday Park access, parking & pedestrian safety improvements
- Establish web-site public access to City GIS data
- Obtain funding for new water storage tank(s)

Engineering and Inspections	2016	2017	2018
Water & sewer new connection permits (within City limits)	43	32	49
Kachemak City septic tank permits	1	3	7
City of Homer septic tank permits	1	3	6

Staffing - FTE (Full Time Equivalent)	2017	2018	2019	2020	2021
Public Works Administration, Engineering and Inspections	5	5	5	6	6



**City of Homer
2020/21 Operating Budget**

0170 PUBLIC WORKS - ADMINISTRATION				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	48,834	49,033	55,436	81,011	84,054	28,618	51.6%
5102	Fringe Benefits	27,953	28,426	31,688	41,685	45,186	13,498	42.6%
5103	Part-time Wages	360	450	15,000	-	-	(15,000)	-100.0%
5104	Part-time Benefits	-	36	5,000	-	-	(5,000)	-100.0%
5105	Overtime	8	221	1,060	1,060	1,060	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,557	2,995	-	-	-	0	0.0%
	Total Salaries and Benefits	78,711	81,160	108,184	123,756	130,299	22,116	20.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,373	1,673	2,200	2,200	2,200	0	0.0%
5202	Operating Supplies	2,626	2,649	3,900	3,900	3,900	0	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	5,700	5,700	5,700	0.0%
5208	Equipment Maintenance	64	71	500	500	500	0	0.0%
5210	Professional Services	3,116	4,802	3,700	4,900	4,900	1,200	32.4%
5214	Rents & Leases	5,731	5,388	5,200	5,200	5,200	0	0.0%
5215	Communications	10,929	9,599	21,500	21,500	21,500	0	0.0%
5216	Freight and Postage	752	752	1,000	1,000	1,000	0	0.0%
5221	Property Insurance	1,617	1,545	1,641	3,279	3,442	1,801	109.8%
5222	Auto Insurance	19,178	10,584	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	5,430	8,549	12,787	10,232	10,744	(2,043)	-16.0%
5227	Advertising	-	-	500	500	500	0	0.0%
5231	Tools and Equipment	648	684	2,100	2,100	2,100	0	0.0%
5235	Membership Dues	45	-	100	100	100	0	0.0%
5236	Transportation	881	265	900	900	900	0	0.0%
5237	Subsistence	74	180	300	300	300	0	0.0%
5602	Safety Equipment	836	310	1,200	1,200	1,200	0	0.0%
5603	Employee Training	-	-	1,300	1,300	1,300	0	0.0%
	Total Maint. and Operations	53,299	47,050	70,301	76,284	77,533	7,232	10.3%
5990	Transfers To	131	131	131	3,589	3,576	3,444	2622.0%
	Total	132,142	128,342	178,616	203,628	211,408	32,792	18.4%

2020 Budget Notes:

5207 - ADOT oversize equipment permitting and DMV vehicle registrations - more accurate coding (moved from motor pool)

5210 - Increase due to vaccines, new hire drug testing, CDL physicals

5990 - Increase due to revolving energy loan for LED lighting upgrade at PW facility

2021 Budget Notes:

**City of Homer
2020/21 Operating Budget**

0177 ENGINEERING INSPECTION		Amended	Draft	Draft	Δ %			
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	103,911	102,815	111,472	99,212	103,381	(8,091)	-7.3%
5102	Fringe Benefits	56,048	57,123	63,086	56,783	62,048	(1,037)	-1.6%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	211	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,180	4,638	-	-	-	0	0.0%
Total Salaries and Benefits		164,139	164,787	174,558	155,995	165,429	(9,128)	-5.2%
<u>Maintenance and Operations</u>								
5201	Office Supplies	700	1,207	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	96	261	2,500	1,500	1,500	(1,000)	-40.0%
5210	Professional Services	3,956	3,182	2,500	3,500	3,500	1,000	40.0%
5213	Survey and Appraisal	950	721	3,000	3,000	3,000	0	0.0%
5227	Advertising	399	-	-	-	-	0	0.0%
5231	Tools and Equipment	180	1,491	800	800	800	0	0.0%
5233	Computer Related Items	709	-	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	190	-	400	400	400	0	0.0%
5238	Printing and Binding	-	-	750	750	750	0	0.0%
5602	Safety Equipment	70	96	750	750	750	0	0.0%
5603	Employee Training	49	-	700	700	700	0	0.0%
Total Maint. and Operations		7,298	6,958	14,300	14,300	14,300	0	0.0%
Total		171,438	171,744	188,858	170,295	179,729	(9,128)	-4.8%

Explanation of Line Items:

5210 - Periodic Engineering Services for small jobs or analysis, periodic advertising

5213 - Survey & Appraisals for periodic small projects

2020 Budget Notes:

2021 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:

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

2018 – 2019 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

2020/21 Goals and Objectives:

- Support/implement ADA Committee recommendations
- Complete energy conservation measures

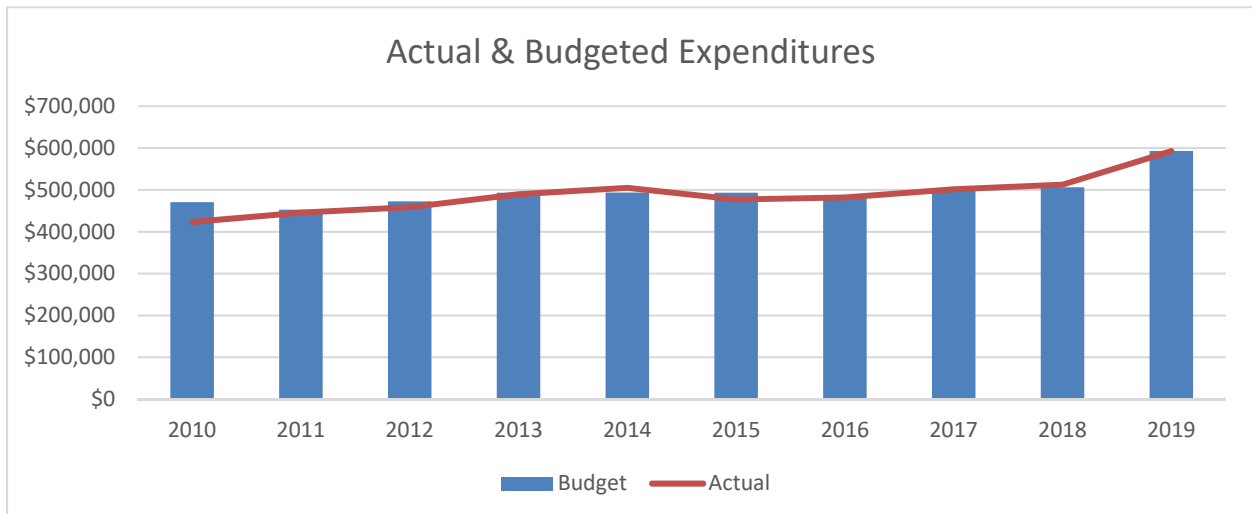
Performance measures	2017	2018
Building square footage to maintain and clean	101,237	101,237
Average cost per square foot for janitorial and maintenance	\$5.02	\$5.00
*Cost per square foot for key buildings	\$25.00	\$25.00

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 Equivalents	2017	2018	2019	2020	2021
Building maintenance and janitorial	4	4	5	6	6



**City of Homer
2020/21 Operating Budget**

0171 GENERAL MAINTENANCE				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	125,894	126,989	158,550	141,204	146,386	(12,163)	-7.7%
5102	Fringe Benefits	71,620	73,610	97,874	86,533	94,450	(3,424)	-3.5%
5103	Part-time Wages	4,614	4,305	4,753	4,824	4,897	144	3.0%
5104	Part-time Benefits	275	566	691	670	680	(11)	-1.7%
5105	Overtime	7,522	5,067	7,617	7,617	7,617	0	0.0%
5107	Part-time Overtime	8	-	377	377	377	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,713	5,946	-	-	-	0	0.0%
	Total Salaries and Benefits	214,646	216,483	269,863	241,226	254,408	(15,455)	-5.7%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,531	5,880	6,000	6,000	6,000	0	0.0%
5203	Fuel and Lube	3,703	5,825	5,750	5,750	5,750	0	0.0%
5208	Equipment Maintenance	7,388	2,706	4,000	4,000	4,000	0	0.0%
5209	Building & Grounds Maintenance	15,731	14,325	14,500	14,500	14,500	0	0.0%
5210	Professional Services	1,717	1,781	5,500	9,000	5,500	0	0.0%
5217	Electricity	37,320	35,039	37,082	38,937	42,831	5,749	15.5%
5218	Water	2,239	1,787	2,975	2,247	2,247	(728)	-24.5%
5219	Sewer	2,897	2,245	3,018	2,297	2,297	(721)	-23.9%
5220	Refuse and Disposal	2,168	797	2,350	2,350	2,350	0	0.0%
5231	Tools and Equipment	3,786	3,677	5,300	5,300	5,300	0	0.0%
5282	City Hall Building Maintenance	8,548	6,952	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	12,880	17,169	18,000	18,000	18,000	0	0.0%
5284	Police Building Maintenance	1,455	2,788	2,500	3,500	3,500	1,000	40.0%
5285	Fire Building Maintenance	2,170	2,584	2,500	5,000	5,000	2,500	100.0%
5286	Old School Building Maintenance	555	3,000	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	2,317	1,700	2,500	2,500	2,500	0	0.0%
5602	Safety Equipment	3,088	4,122	5,000	6,800	5,000	0	0.0%
5603	Employee Training	100	250	3,000	3,000	3,000	0	0.0%
	Total Maint. and Operations	113,590	112,626	132,975	142,181	140,774	7,799	5.9%
5990	Transfers To	-	-	-	-	-	0	0.0%
	Total	328,237	329,109	402,838	383,406	395,182	(7,656)	-1.9%

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

2020 Budget Notes:

5210 - Bringing in professional for City wide analysis of ducting for cleaning/inspection program \$3500 in 2020
5284 - Increase due to increase in HVAC Filters for New HPD
5285 - The Fire Hall remodel installed an Airvac 911 filter system that requires filters to be replaced annually at a cost of \$2700. This is in addition to the historical \$2500 budget
5602 - Increase for purchase of new AED per Fire Department. Our model can no longer be serviced

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0178 JANITORIAL		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	71,382	68,303	69,731	81,788	84,447	14,716	21.1%
5102	Fringe Benefits	49,784	54,211	55,939	61,479	75,339	19,400	34.7%
5103	Part-time Wages	6,023	7,417	12,509	12,697	12,887	378	3.0%
5104	Part-time Benefits	4,015	959	1,707	1,618	1,642	(64)	-3.8%
5105	Overtime	5,145	6,337	6,280	6,280	6,280	0	0.0%
5107	Part-time Overtime	99	204	1,079	1,079	1,079	0	0.0%
5108	Unemployment Benefits	18	699	-	-	-	0	0.0%
5112	PERS Relief	2,422	3,362	-	-	-	0	0.0%
Total Salaries and Benefits		138,889	141,491	147,245	164,941	181,674	34,429	23.4%
Maintenance and Operations								
5202	Operating Supplies	15,125	14,238	14,000	14,000	14,000	0	0.0%
5208	Equipment Maintenance	2,687	3,033	3,000	3,000	3,000	0	0.0%
5210	Professional Services	20,034	22,000	22,000	42,000	62,000	40,000	181.8%
5231	Tools and Equipment	954	402	1,000	1,000	1,000	0	0.0%
5236	Transportation	2,013	863	1,900	-	-	(1,900)	-100.0%
5602	Safety Equipment	750	591	750	750	750	0	0.0%
5614	Car Allowance	-	933	-	1,900	1,900	1,900	0.0%
Total Maint. and Operations		41,563	42,060	42,650	62,650	82,650	40,000	93.8%
Total		180,451	183,551	189,895	227,591	264,324	74,429	39.2%

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.

2020 Budget Notes:

5210 - contract janitorial services

2021 Budget Notes:

General Fund Public Works Roads

Objective: Maintain the City's road system.

Functions and Responsibilities:

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

Includes summer road grading and dust control, winter snow plowing/culvert steaming:

- 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:

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

2018 – 2019 Accomplishments:

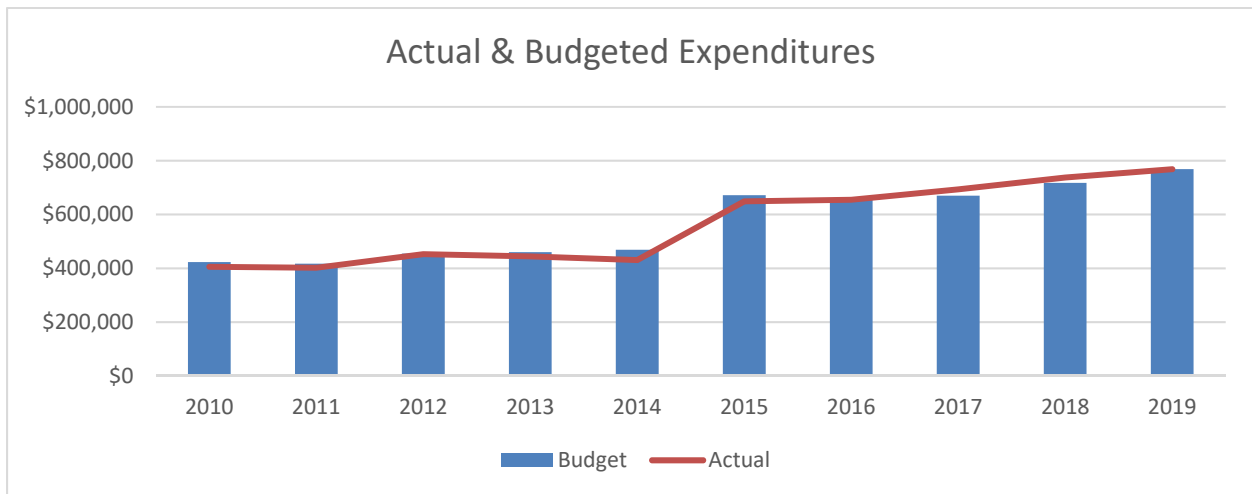
- ✓ Cleaned neighborhood ditches to improve surface drainage
- ✓ Cleared street right-of-way to increase site distances/provide for snow storage/remove hazards
- ✓ Completed pavement and curb removal in Crittenden Drive to correct drainage problems
- ✓ Coordinated design/construction of Grubstake Ave/Snowbird (Heath to Lake Street) and the extension of Greatland Street (north to Pioneer Avenue)

2020/21 Goals and Objectives:

- Continue improving neighborhood drainage ditches
- Continue clearing street right-of-way of overgrown vegetation
- Initiate the 2020/21 street repaving projects

Statistics and Measures:

Road Maintenance	2016	2017	2018
Gravel Roads (miles)	17.37	17.62	17.62
Maintenance cost per gravel mile	\$11,849	\$11,967	\$12,533
Paved Roads (miles)	28.35	28.68	29.02
Maintenance cost per paved mile	\$11,279	\$7,204	\$7,272
Snow Removal for all roads (miles)	45.72	46.30	46.64
Snow Removal cost per mile	\$5,834	\$6,267	\$6,120



City of Homer
2020/21 Operating Budget

0172 GRAVEL ROADS				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	70,014	77,675	76,677	80,055	82,497	5,821	7.6%
5102	Fringe Benefits	39,415	44,952	46,594	44,486	48,105	1,511	3.2%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	1,642	990	878	1,096	1,170	292	33.3%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	2,869	3,542	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>113,939</u>	<u>127,158</u>	<u>124,149</u>	<u>125,637</u>	<u>131,772</u>	<u>7,623</u>	<u>6.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	42,603	47,641	48,000	50,000	50,000	2,000	4.2%
5204	Chemicals	45,500	45,240	48,000	49,000	50,000	2,000	4.2%
5210	Professional Services	6,870	4,776	6,000	6,000	6,000	0	0.0%
5231	Tools and Equipment	1,948	2,025	2,500	2,500	2,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>96,920</u>	<u>99,683</u>	<u>104,500</u>	<u>107,500</u>	<u>108,500</u>	<u>4,000</u>	<u>3.8%</u>
<u>Total</u>		<u>210,860</u>	<u>226,841</u>	<u>228,649</u>	<u>233,137</u>	<u>240,272</u>	<u>11,623</u>	<u>5.1%</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

2020 Budget Notes:

5202 - Increase due to having to replace more rotted cross culverts and driveway culverts, buying more street signs, vegetation control

5204 - Chemicals 2% increase per year

2021 Budget Notes:

5204 - Chemicals 2% increase

City of Homer
2020/21 Operating Budget

0173 PAVED ROADS				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	82,077	92,439	91,224	95,563	98,652	7,428	8.1%
5102	Fringe Benefits	46,624	54,078	55,998	53,521	57,967	1,969	3.5%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	2,035	1,565	1,255	1,693	1,693	438	34.9%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,433	4,232	-	-	-	0	0.0%
Total Salaries and Benefits		134,169	152,315	148,477	150,776	158,312	9,835	6.6%
Maintenance and Operations								
5202	Operating Supplies	34,822	32,881	30,000	36,000	36,000	6,000	20.0%
5210	Professional Services	9,459	8,286	40,000	15,000	15,000	(25,000)	-62.5%
5217	Electricity	27,070	26,579	25,646	28,048	30,853	5,207	20.3%
5227	Advertising	-	-	400	400	400	0	0.0%
5231	Tools and Equipment	1,100	2,233	3,000	3,000	3,000	0	0.0%
Total Maint. and Operations		72,451	69,977	99,046	82,448	85,253	(13,793)	-13.9%
Total		206,619	222,292	247,523	233,224	243,565	(3,959)	-1.6%

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

2020 Budget Notes:

- 5202 - Increase due to average spending and increased costs for street signs, cross-walk and stop bar material, and asphalt replacement
- 5210 - 2019 increase due to special project; decrease down to normal

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0174 WINTER ROADS				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	94,139	107,203	105,772	111,071	114,807	9,035	8.5%
5102	Fringe Benefits	58,022	66,685	65,401	62,555	67,829	2,427	3.7%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	18,637	16,148	18,175	18,175	18,175	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,962	5,562	-	-	-	0	0.0%
	Total Salaries and Benefits	174,759	195,598	189,348	191,801	200,811	11,463	6.1%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	38,264	32,799	34,000	34,000	34,000	0	0.0%
5204	Chemicals	61,750	50,112	50,000	51,000	52,000	2,000	4.0%
5210	Professional Services	520	-	-	-	-	0	0.0%
5214	Rents & Leases	9,641	6,384	15,000	15,000	15,000	0	0.0%
5231	Tools and Equipment	1,574	3,628	3,750	3,750	3,750	0	0.0%
	Total Maint. and Operations	111,749	92,923	102,750	103,750	104,750	2,000	1.9%
	Total	286,508	288,520	292,098	295,551	305,561	13,463	4.6%

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

2020 Budget Notes:
5204 - Chemicals 2% increase

2021 Budget Notes:
5204 - Chemicals 2% Increase

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund Public Works, Parks

Objective: 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:

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

2018 – 2019 Accomplishments:

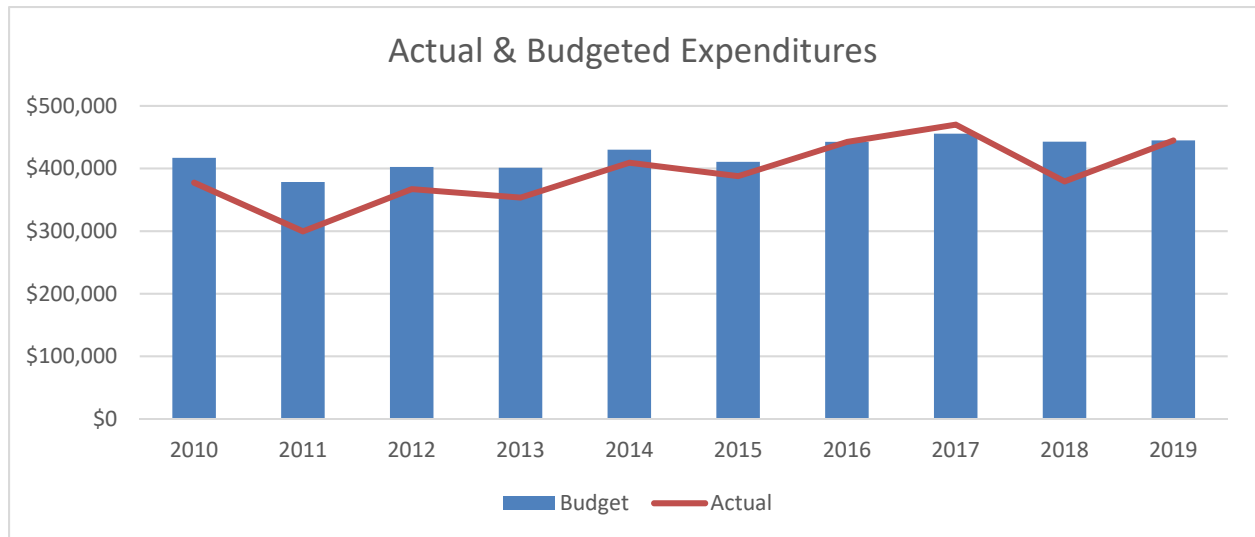
- ✓ Hired new Parks Maintenance Coordinator
- ✓ Expanded the Karen Hornaday trail from Soundview
- ✓ Created new access trails along Fairview Avenue
- ✓ Upgraded the upper portion of Woodard Creek Nature Trail
- ✓ Installed a new fish-cleaning table at the Nick Dudiak Fishing Lagoon
- ✓ Improved Ben Walters Park (including restroom upgrades, view enhancement, and install new playground equipment)

2020/21 Goals and Objectives:

- Finish construction of Karen Hornaday Park safety improvements
- Support public/private partnership grants
- Contract out the greenhouse operation
- Improve ADA accessibility in parks facilities

Performance measures	2016	2017	2018
Campground fees collected	\$179,034	\$195,669	\$203,637

Full time employees	2017	2018	2019	2020	2021
Parks	1.45	1.45	1.45	1.45	1.45



City of Homer
2020/21 Operating Budget

0175 PARKS - CEMETERY				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	124,571	72,377	85,669	83,013	86,498	829	1.0%
5102	Fringe Benefits	73,760	47,931	55,665	49,978	54,732	(933)	-1.7%
5103	Part-time Wages	95,613	92,901	118,319	106,167	107,760	(10,559)	-8.9%
5104	Part-time Benefits	13,260	12,782	17,748	13,541	13,744	(4,004)	-22.6%
5105	Overtime	732	1,196	1,520	1,520	1,520	0	0.0%
5107	Part-time Overtime	-	740	306	344	349	43	14.0%
5108	Unemployment Benefits	6,070	7,245	-	-	-	0	0.0%
5112	PERS Relief	4,997	1,758	-	-	-	0	0.0%
	Total Salaries and Benefits	319,003	236,931	279,227	254,563	264,602	(14,624)	-5.2%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	18,835	21,933	20,000	30,000	30,000	10,000	50.0%
5203	Fuel and Lube	11,604	12,191	24,000	24,000	24,000	0	0.0%
5208	Equipment Maintenance	-	-	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	21,432	19,236	22,000	25,000	25,000	3,000	13.6%
5210	Professional Services	41,852	51,123	37,500	37,500	37,500	0	0.0%
5217	Electricity	11,467	8,866	11,731	11,003	12,103	372	3.2%
5218	Water	19,759	9,397	20,583	15,836	15,836	(4,748)	-23.1%
5219	Sewer	26,638	15,917	21,596	22,578	22,578	982	4.5%
5220	Refuse and Disposal	-	-	-	3,000	3,000	3,000	0.0%
5227	Advertising	300	-	400	400	400	0	0.0%
5231	Tools and Equipment	2,538	2,187	3,500	4,000	3,500	0	0.0%
5235	Membership Dues	-	40	250	250	250	0	0.0%
5251	Pioneer Beautification	742	630	750	750	750	0	0.0%
5252	Credit Card Expenses	120	20	80	80	80	0	0.0%
5601	Uniform	20	240	300	1,000	1,000	700	233.3%
5603	Employee Training	100	100	900	1,000	1,000	100	11.1%
5604	Public Education	500	-	-	-	-	0	0.0%
5815	Parks & Recreation Board	196	500	1,500	1,500	1,500	0	0.0%
	Total Maint. and Operations	156,103	142,379	165,590	178,396	178,997	13,407	8.1%
5990	Transfers To	-	-	-	-	-	0	0.0%
	Total	475,106	379,311	444,817	432,959	443,599	(1,218)	-0.3%

Explanation of Line Items:

- 5202 - Toilet Paper, trash can liners, gloves, cleaning supplies, much misc.
- 5208 - Misc costs for mowers, weed eaters, etc.
- 5209 - Paint, Picnic Tables, Playground Parts, Wood Chips, General Building Repairs & Maint., Landscaping
- 5210 - Pumping of Vault Toilets, Rental Services of Port a Potties, Snow Removal at cemetery
- 5251 - Potting Soil, perenials, bark, landscape farbic
- 5601 - Misc boots, raingear, PPE, uniforms

2019 Budget Notes:

- 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

2020 Budget Notes:

- 5202 - Increase to reflect current operating costs
- 5203 - Increase to reflect need for catch-up on deferred manitenance (lumber, paint, sign posts, etc)
- 5220 - Increase to place three dumpsters, one each, in campgrounds to redeuce staff trips to the landfill
- 5231 - Increase to obtain tablet computer for fee collection at campgrounds and airport
- 5601 - Increase to provide for staff t-shirts so Parks staff in the field are identifiable
- 5603 - Increase to accomodate costs of annual training at State ARPA conference

2021 Budget Notes:

General Fund Public Works, Motor Pool

Objective: 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:

- Increasing costs to maintain aging equipment.

2018 – 2019 Accomplishments:

- ✓ Surplused five PW vehicles (and two police cars)
- ✓ Hired qualified mechanic replacement
- ✓ Replace the vac truck
- ✓ Installed new vehicle lift in shop

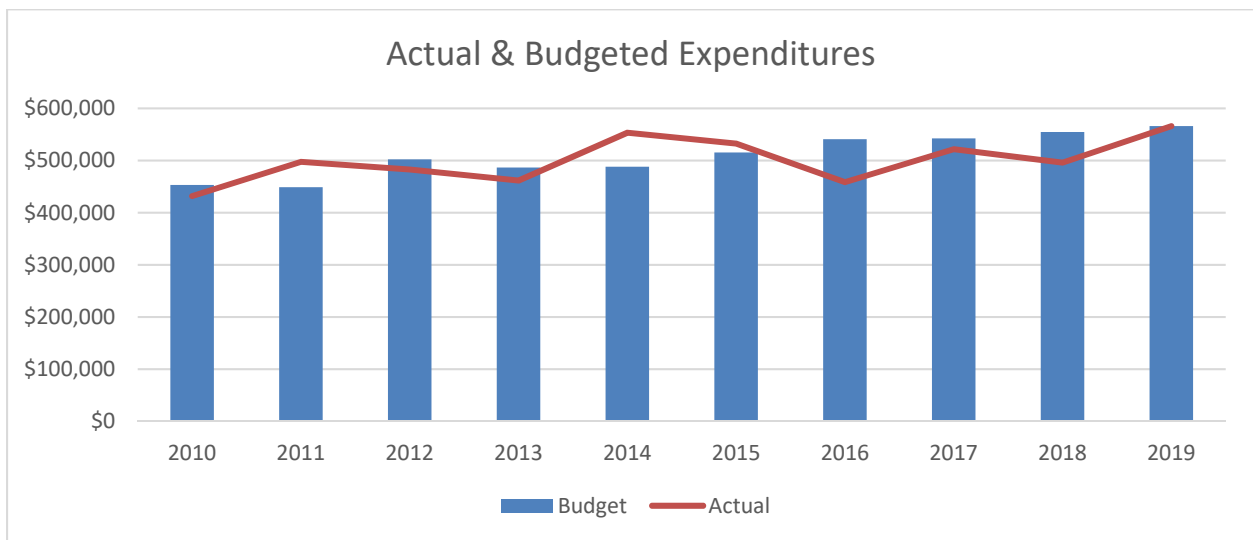
2020/21 Goals and Objectives:

- Surplus aging vehicles and equipment
- Continue training mechanics to provide certified fire/EMS vehicle and equipment maintenance
- Obtain tools/equipment needed to maintain new modern vehicles
- Modernize fleet to reduce maintenance costs

Performance measures:	2016	2017	2018
Vehicles surplused*	5	4	0

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

Full time employees	2017	2018	2019	2020	2021
Mechanics	3	3	3	3	3



**City of Homer
2020/21 Operating Budget**

0176 MOTOR POOL				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	107,086	107,865	113,373	113,505	117,332	3,959	3.5%
5102	Fringe Benefits	65,196	66,414	70,473	66,080	71,954	1,481	2.1%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	1,303	2,357	1,940	2,194	2,194	255	13.1%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,201	4,962	-	-	-	0	0.0%
	Total Salaries and Benefits	177,786	181,599	185,786	181,780	191,480	5,695	3.1%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,362	1,642	2,000	2,000	2,000	0	0.0%
5203	Fuel and Lube	62,564	65,422	100,000	100,000	100,000	0	0.0%
5207	Vehicle and Boat Maintenance	232,763	191,598	240,000	235,000	235,000	(5,000)	-2.1%
5210	Professional Services	-	6,195	5,500	2,000	2,000	(3,500)	-63.6%
5231	Tools and Equipment	11,694	9,672	14,000	14,000	14,000	0	0.0%
5236	Transportation	-	139	-	-	-	0	0.0%
5237	Subsistence	-	58	-	-	-	0	0.0%
5292	City Hall Motor Pool	124	672	500	500	500	0	0.0%
5293	Police Motor Pool	17,083	19,027	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	13,950	9,372	15,500	15,500	15,500	0	0.0%
5601	Uniform	8,347	8,620	7,700	7,700	7,700	0	0.0%
5602	Safety Equipment	374	1,354	1,500	1,500	1,500	0	0.0%
5603	Employee Training	-	738	3,500	3,500	3,500	0	0.0%
	Total Maint. and Operations	348,262	314,509	420,200	411,700	411,700	(8,500)	-2.0%
	Total	526,048	496,108	605,986	593,480	603,180	(2,805)	-0.5%

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 Fire Dept Vehicle Certifications

2020 Budget Notes:

5207 - Increase due to regularly overspending this account with increased costs and aging fleet

2021 Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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.
- Plant Operation (0401) - Operates/maintains the water treatment plant. Expenses include chemicals to treat the water such as chlorine, alum caustic soda, soda ash and a corrosion inhibitor.
- 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.
- Pump Station (0403) - Operates/maintains two pump stations: 1) Bridge Creek Reservoir, and 2) Spit Fire Pump Station. Expenses include fuel and supplies.
- Distribution System (0404) - Operates/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/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/maintains the water meters to include bulk water sales, connects and disconnects, delinquent shut-off notices, and seasonal meter sales.
- Water Hydrants (0407) - Operates/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:

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

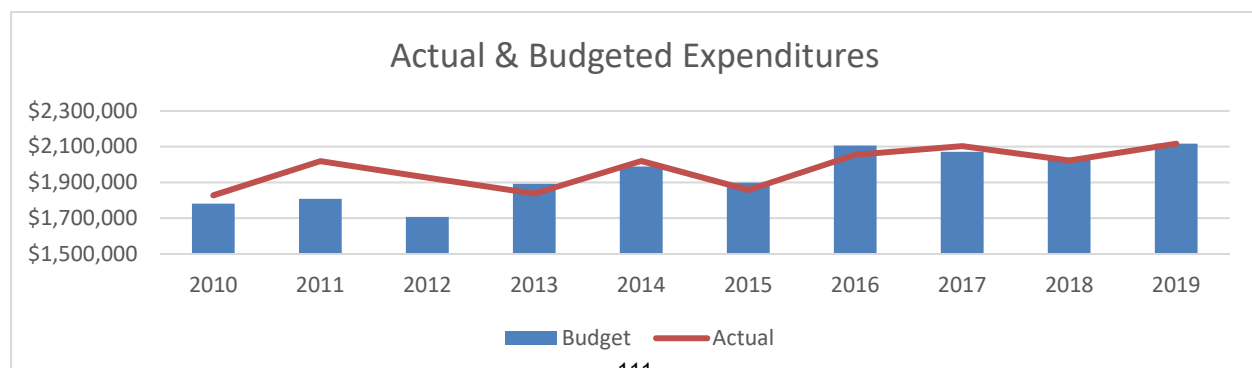
2018 - 2019 Accomplishments

- ✓ Demolished A-Frame Tank
- ✓ Replaced A-Frame pressure reducing valve
- ✓ Added 2,600 linear feet of water main in 2018
- ✓ Added 3,000 linear feet of water main in 2019

2020/21 Goals and Objectives:

- Prepare for new water storage tank
- Re-evaluate micro-hydro
- Paint 100 hydrants

Performance measures:	2016	2017	2018
Water metered (million gallons)	187	187	186
Number of hydrants on the water system	369	375	426
Number of pressure reducing stations (prs)	24	29	29
Miles of water main	47	58	59



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:

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

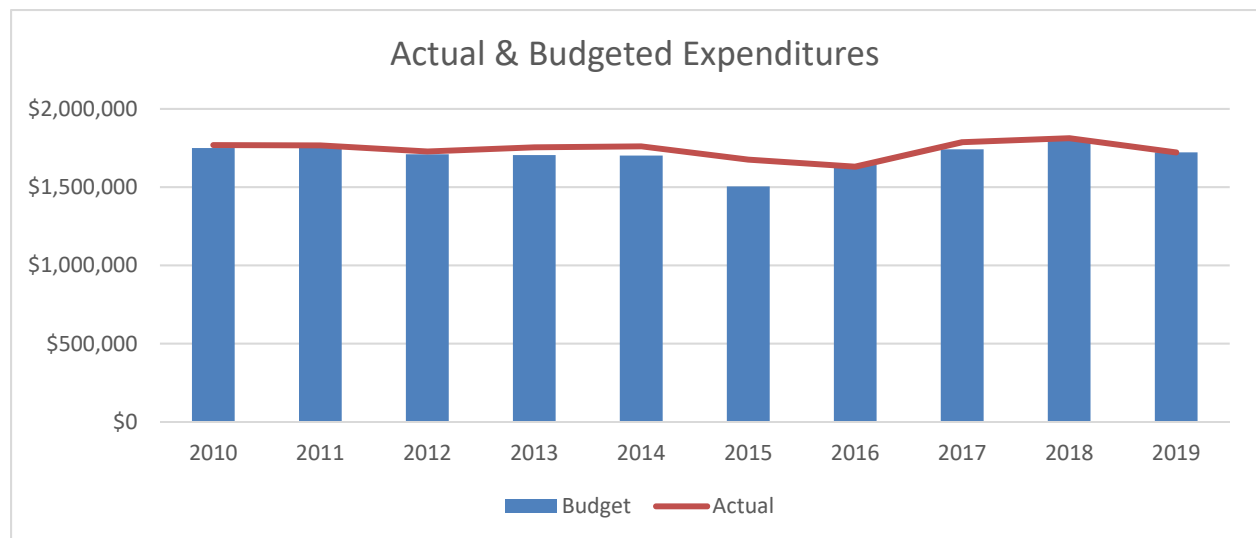
2018 - 2019 Accomplishments

- ✓ 2017 Wastewater Operator of the Year
- ✓ 2018 Replaced HVAC at the Sewer Treatment Plant
- ✓ Installed pay station at the RV sewer dump site

2020/21 Goals and Objectives:

- Re-hab Beluga lift station
- Work to reduce inflow and infiltration

Performance measures:	2016	2017	2018
Sewer treated (million gallons)	157	153	155
Number of manholes	824	805	1599
Miles of 8" to 24" sewer mains	56	63	63.5



City of Homer
2020/21 Operating Budget

Utility Special Revenue Funds - All Funds Combined

FY 2020

	Water & Sewer Special Revenue Fund 200	Water & Sewer Depreciation Reserve 256	HAWSP (Homer Accelerated Water/Sewer Proj.) 205	Total Utility Fund
Revenue				
Total Operating Revenue	3,634,844		1,363,821	4,998,665
Operating Expenses before Depreciation:				
Personnel	1,758,611			1,758,611
Operations & Maintenance	1,304,511	217,058		1,521,569
Debt Service (Prin. & Int.)	10,318		1,001,606	1,011,924
Other Charges (Administrative Costs)	534,684		150,251	684,936
Total Operating Expenses	3,608,125	217,058	1,151,857	4,977,040
Earnings from Operations	26,719	(217,058)	211,964	21,625
Total Non - Operating Revenue	125,493			125,493
Earnings before transfers	152,212	(217,058)	211,964	147,118
Reserves (Fund 256)	(105,064)	105,064		0
Repayment of Energy Fund	(26,338)			(26,338)
Leave Cash Out Bank	(20,810)			(20,810)
Change in Net Assets	0	(111,994)	211,964	99,970

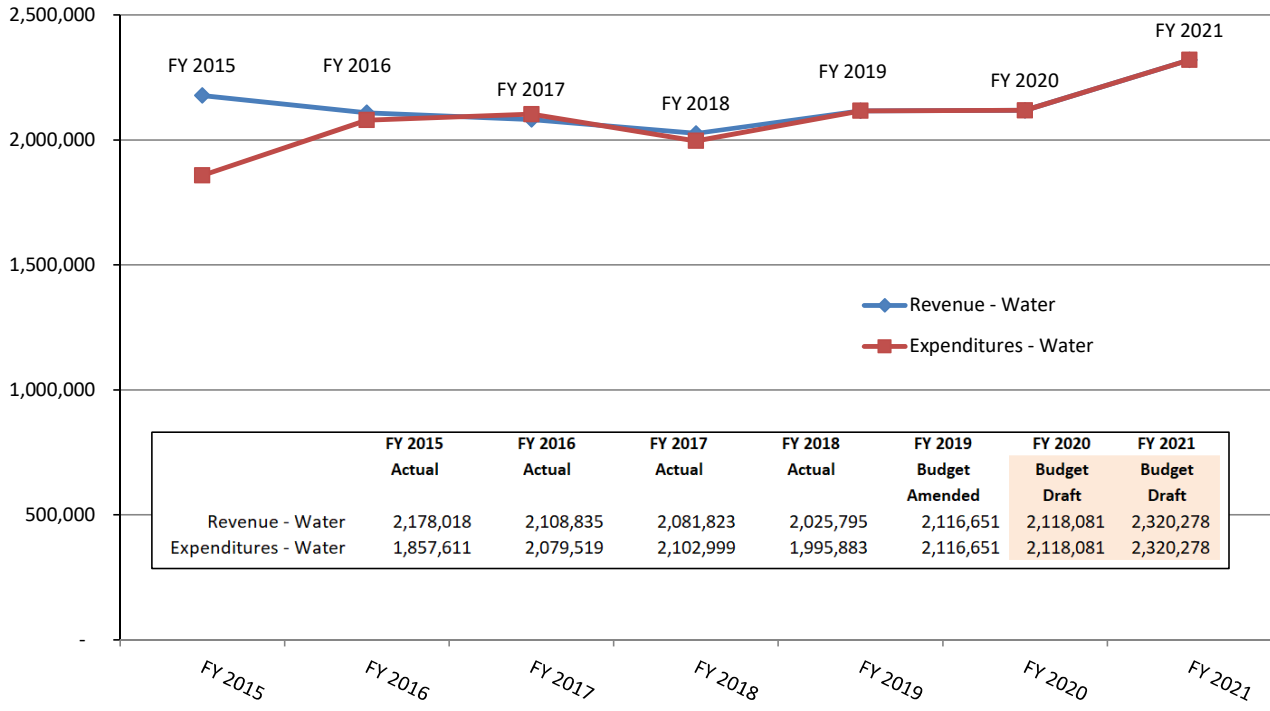
Utility Special Revenue Funds - All Funds Combined

FY 2021

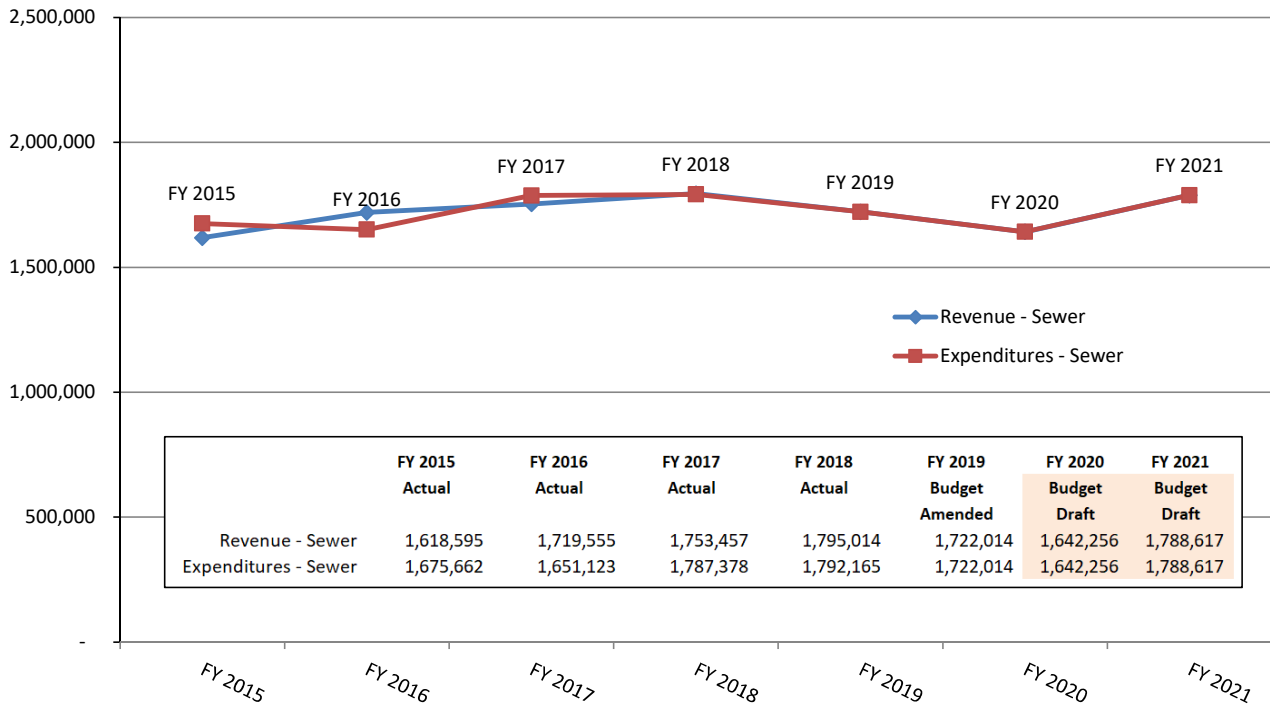
	Water & Sewer Special Revenue Fund 200	Water & Sewer Depreciation Reserve 256	HAWSP (Homer Accelerated Water/Sewer Proj.) 205	Total Utility Fund
Revenue				
Total Operating Revenue	3,957,287		1,388,833	5,346,120
Operating Expenses before Depreciation:				
Personnel	1,848,850			1,848,850
Operations & Maintenance	1,388,924	18,000		1,406,924
Debt Service (Prin. & Int.)	11,035		992,033	1,003,068
Other Charges (Administrative Costs)	561,641		157,827	719,468
Total Operating Expenses	3,810,451	18,000	1,149,860	4,978,310
Earnings from Operations	146,836	(18,000)	238,974	367,810
Total Non - Operating Revenue	151,608			151,608
Earnings before transfers	298,444	(18,000)	238,974	519,418
Reserves (Fund 256)	(256,269)	0		(256,269)
Repayment of Energy Fund	(12,867)			(12,867)
Leave Cash Out Bank	(29,309)			(29,309)
Change in Net Assets	(0)	(18,000)	238,974	220,974

**City of Homer
2020/21 Operating Budget**

**Utility Fund - WATER
Revenues & Expenses**



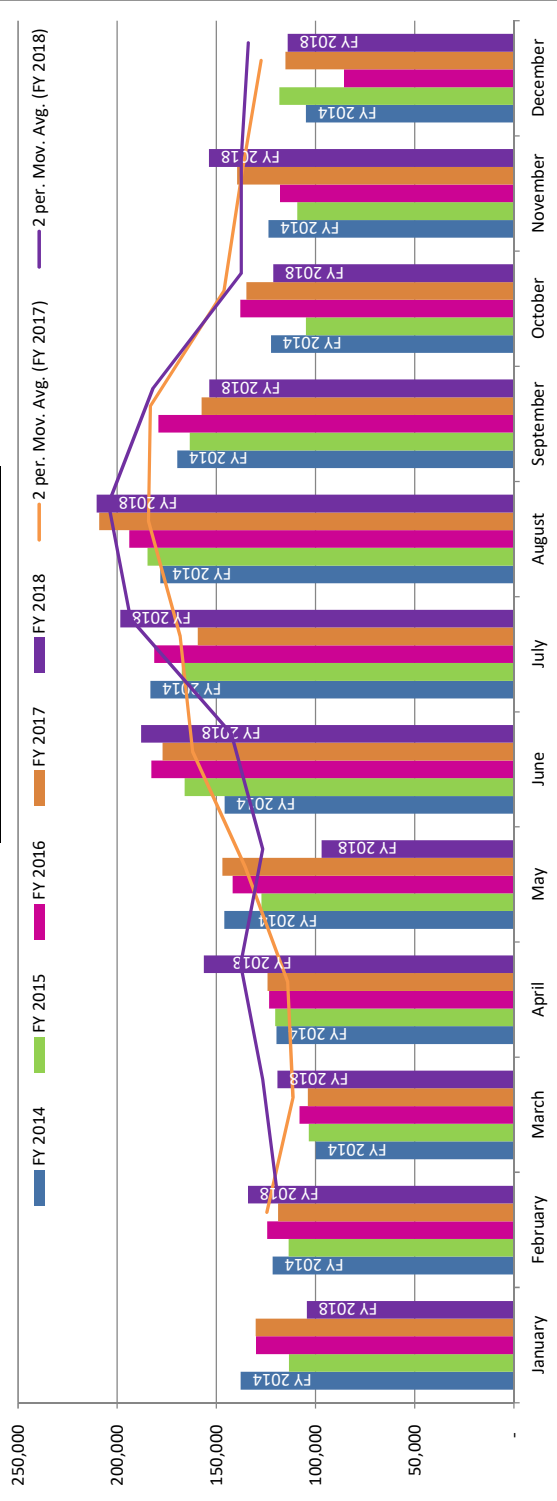
**Utility Fund - SEWER
Revenues & Expenses**



Metered Water Revenue: Monthly Billed Comparison



Metered Sewer Revenue: Monthly Billed Comparison



City of Homer
2020/21 Operating Budget

Fund 200 Water & Sewer Fund Combined Statement			Amended	Draft	Draft	Increase/Decrease	
	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
	Actual	Actual	Budget	Budget	Budget	\$	%
Revenues:							
Water Revenue	1,883,414	1,889,559	2,007,007	1,992,588	2,168,670	161,663	8.1%
Sewer Revenue	1,753,457	1,795,014	1,722,014	1,642,256	1,788,617	66,603	3.9%
Total Operating Revenue:	3,636,871	3,684,573	3,729,020	3,634,844	3,957,287	228,266	6.1%
Operating Expenses:							
Personnel (W/O PERS Relief)	1,627,951	1,655,798	1,686,971	1,758,611	1,848,850	161,879	9.6%
PERS Relief	35,599	47,782	-	-	-	0	0.0%
Operations & Maintenance	1,159,046	1,153,112	1,320,405	1,304,511	1,388,924	68,519	5.2%
Administrative Fees (to GF)	465,674	484,120	517,046	534,684	561,641	44,596	8.6%
Others	1,506	2,018	26,571	10,318	11,035	(15,536)	-58.5%
Total Operating Expenses	3,289,777	3,342,829	3,550,992	3,608,125	3,810,451	259,459	7.3%
Operating Income (Loss) From Operations	347,094	341,744	178,028	26,719	146,836	(31,192)	-17.5%
Total Non - Operating Revenue	234,009	184,019	109,645	125,493	151,608	41,963	38.3%
Earnings before contributions & transfers	581,103	525,762	287,673	152,212	298,444	10,771	3.7%
Reserves	556,568	430,881	239,416	105,064	256,269	16,853	7.0%
Repayment of Energy Fund	33,398	33,398	33,398	26,338	12,867	(20,531)	-61.5%
Leave Cash Out Bank	36,233	19,960	14,859	20,810	29,309	14,450	97.2%
Beginning Net Assets	3,346,955	3,291,818	3,325,819	3,325,819	3,325,819	(0)	0.0%
Change in Net Assets	(55,137)	34,001	(0)	0	(0)	0	-100.0%
Ending Net Assets	3,291,818	3,325,819	3,325,819	3,325,819	3,325,819	0	0.0%

City of Homer
2020/21 Operating Budget

Fund 200 (Water & Sewer) Revenues				Amended	Draft	Draft	Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	1,848,131	1,846,811	1,959,352	1,953,016	2,128,787	169,435	8.6%
4661	Connection Fees	15,450	16,240	17,775	15,863	17,032	(743)	-4.2%
4662	Services & Meters	19,833	26,508	29,880	23,709	22,850	(7,029)	-23.5%
Total Operating Revenue		1,883,414	1,889,559	2,007,007	1,992,588	2,168,670	161,663	8.1%
Non- Operating Revenue								
4801	Interest on Investments	11,833	35,810	1,003	18,671	36,968	35,965	3585.7%
4802	Penalty & Interest (Utilities)	5,620	7,761	8,291	7,193	6,207	(2,085)	-25.1%
4527	PERS Revenue	20,500	26,877	-	-	-	0	0.0%
4902	Other Revenue	-	443	-	-	-	0	0.0%
4992	Transfer from GF	180,956	92,222	100,350	99,629	108,433	8,083	8.1%
Total Non-Operating Revenue		218,909	163,114	109,645	125,493	151,608	41,963	38.3%
Total Water Revenue		2,102,323	2,052,672	2,116,651	2,118,081	2,320,278	203,626	9.6%
Total Water Revenues (W/O PERS Relief)		2,081,823	2,025,795	2,116,651	2,118,081	2,320,278	203,626	9.6%
Sewer Revenue								
Operating Revenue								
	Metered Sales	1,716,643	1,750,366	1,681,475	1,610,830	1,755,805	74,330	4.4%
4619	Inspection Fees	-	-	-	-	-	0	0.0%
4662	Services & Meters	29,919	39,527	37,032	25,447	26,656	(10,376)	-28.0%
4701	RV Dump Station	6,895	4,678	3,507	5,978	6,156	2,649	75.5%
4902	Other	-	443	-	-	-	0	0.0%
Total Operating Revenue		1,753,457	1,795,014	1,722,014	1,642,256	1,788,617	66,603	3.9%
Non- Operating Revenue								
4527	PERS Revenue	15,100	20,905	-	-	-	0	0.0%
Total Non-Operating Revenue		15,100	20,905	-	-	-	0	0.0%
Total Sewer Revenue		1,768,557	1,815,919	1,722,014	1,642,256	1,788,617	66,603	3.9%
Total Sewer Revenues (W/O PERS Relief)		1,753,457	1,795,014	1,722,014	1,642,256	1,788,617	66,603	3.9%
Total Operating Revenue		3,636,871	3,684,573	3,729,020	3,634,844	3,957,287	228,266	6.1%
Total Non-Operating Revenue		234,009	184,019	109,645	125,493	151,608	41,963	38.3%
Total Water & Sewer Revenues		3,870,880	3,868,591	3,838,665	3,760,337	4,108,895	270,229	7.0%
Total Water & Sewer Revenues (W/O PERS Relief)		3,835,280	3,820,809	3,838,665	3,760,337	4,108,895	270,229	7.0%

2020 Budget Notes:

Metered Sales - Based 2018 usage and applying rates adopted in 2019. These rates were derived using the Water Sewer Rate Model.

2021 Budget Notes:

Metered Sales - 9% increase over 2020 budget; based on usage increase between 2018 and 2019 (first 8 months)

City of Homer
2020/21 Operating Budget

WATER - Combined Expenditure				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	520,505	541,012	552,363	595,060	614,641	62,278	11.3%
5102	Fringe Benefits	337,464	332,452	341,452	334,144	363,041	21,589	6.3%
5103	Part-time Wages	180	225	-	-	-	0	0.0%
5104	Part-time Benefits	-	18	-	-	-	0	0.0%
5105	Overtime	46,166	42,938	35,787	39,791	41,019	5,232	14.6%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	3,468	-	-	-	0	0.0%
5112	PERS Relief	20,500	26,877	-	-	-	0	0.0%
Total Salaries and Benefits		924,815	946,990	929,603	968,995	1,018,702	89,099	9.6%
Maintenance and Operations								
5201	Office Supplies	1,281	1,954	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	100,002	97,762	161,250	126,250	126,250	(35,000)	-27.7%
5203	Fuel and Lube	25,426	29,579	24,600	26,600	26,600	2,000	7.5%
5204	Chemicals	150,688	115,094	160,000	160,000	160,000	0	0.0%
5207	Vehicle and Boat Maintenance	324	460	500	500	500	0	0.0%
5208	Equipment Maintenance	32,900	18,874	40,350	40,350	33,550	(6,800)	-16.9%
5209	Building & Grounds Maintenance	5,564	4,167	7,700	7,700	7,700	0	0.0%
5210	Professional Services	46,891	86,121	61,000	47,500	47,500	(13,500)	-28.4%
5211	Audit Services	16,221	13,814	15,125	16,638	17,469	2,344	14.1%
5213	Survey and Appraisal	950	1,000	2,500	1,200	1,200	(1,300)	-108.3%
5215	Communications	7,738	9,340	8,000	8,000	8,000	0	0.0%
5216	Freight and Postage	8	475	500	500	500	0	0.0%
5217	Electricity	186,719	170,143	195,071	199,161	219,077	24,006	12.1%
5221	Property Insurance	10,312	10,427	11,307	13,273	13,936	2,629	19.8%
5222	Auto Insurance	4,114	10,230	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	4,146	2,011	3,415	3,204	3,364	(51)	-1.6%
5226	Testing and Analysis	17,283	15,861	17,000	17,000	17,000	0	0.0%
5227	Advertising	737	764	750	750	750	0	0.0%
5231	Tools and Equipment	8,853	7,907	8,400	8,400	8,400	0	0.0%
5233	Computer Related Items	-	-	750	750	750	0	0.0%
5234	Record and Permits	150	150	250	250	250	0	0.0%
5235	Membership Dues	810	912	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,390	542	800	800	800	0	0.0%
5237	Subsistence	565	229	350	350	350	0	0.0%
5252	Credit Card Expenses	19,719	18,525	25,000	25,000	25,000	0	0.0%
5261	Natural Gas Line Phase I	161	-	-	-	-	0	0.0%
5602	Safety Equipment	1,711	1,446	1,700	1,700	1,700	0	0.0%
5603	Employee Training	6,632	4,457	5,200	5,200	5,200	0	0.0%
5606	Bad Debt Expenses	6,360	15,850	12,000	12,000	12,000	0	0.0%
Total Maint. and Operations		657,655	638,096	777,741	737,297	752,643	(25,098)	-3.2%
C/O and Transfers								
5990	Transfers To	264,126	152,843	111,314	104,016	221,868	110,554	106.3%
5607	Debt Repayment - Principal	-	-	-	-	-	0	0.0%
5608	Debt Repayment - Interest	1,506	2,018	-	-	-	0	0.0%
5241	GF Admin Fees	263,035	273,039	290,905	297,842	312,859	21,954	7.4%
5106	Leave Cash Out	12,361	9,774	7,089	9,930	14,207	7,117	71.7%
Total C/O and Transfers		541,028	437,674	409,308	411,788	548,933	139,625	34.1%
Total		2,123,498	2,022,760	2,116,651	2,118,081	2,320,278	203,626	9.6%

5210 - 2018 Top 5: (1) Zenon Environmental \$18,228, (2) J Young Construction \$13,645, (3) Collins Excavation Services \$6,001, (4) S&B Inc \$5,353, (5) Clark Management \$4,850

City of Homer
2020/21 Operating Budget

SEWER - Combined Expenditure				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	443,877	436,521	446,816	482,809	499,194	52,378	11.7%
5102	Fringe Benefits	253,619	264,036	273,689	269,205	292,505	18,816	6.9%
5103	Part-time Wages	1,943	9,412	12,345	13,033	13,419	1,074	8.7%
5104	Part-time Benefits	(715)	1,042	1,674	1,725	1,776	101	6.1%
5105	Overtime	24,913	19,474	22,844	22,844	23,254	410	1.8%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	5,200	-	-	-	0	0.0%
5112	PERS Relief	15,100	20,905	-	-	-	0	0.0%
	Total Salaries and Benefits	738,735	756,590	757,368	789,615	830,148	72,780	9.6%
Maintenance and Operations								
5201	Office Supplies	863	888	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	60,773	45,449	30,900	50,900	50,900	20,000	64.7%
5203	Fuel and Lube	23,878	24,392	25,000	25,000	25,000	0	0.0%
5204	Chemicals	51,848	55,930	55,000	55,000	55,000	0	0.0%
5207	Vehicle and Boat Maintenance	203	247	250	250	250	0	0.0%
5208	Equipment Maintenance	26,330	28,883	39,400	39,400	39,400	0	0.0%
5209	Building & Grounds Maintenance	853	1,802	3,800	3,800	3,800	0	0.0%
5210	Professional Services	31,404	56,301	43,300	43,300	85,859	42,559	98.3%
5211	Audit Services	16,221	13,814	15,125	16,638	17,469	2,344	15.5%
5215	Communications	5,251	3,128	5,500	5,500	5,500	0	0.0%
5216	Freight and Postage	-	526	350	350	350	0	0.0%
5217	Electricity	216,510	221,814	244,258	245,517	270,069	25,811	10.6%
5218	Water	652	719	743	612	612	(132)	-17.7%
5219	Sewer	611	707	581	522	522	(59)	-10.1%
5221	Property Insurance	4,963	5,563	6,037	8,178	8,587	2,550	42.2%
5222	Auto Insurance	4,114	10,230	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	3,688	1,739	3,022	2,850	2,992	(30)	-1.0%
5226	Testing and Analysis	6,560	3,972	6,500	6,500	6,500	0	0.0%
5227	Advertising	1,238	728	1,250	1,250	1,250	0	0.0%
5231	Tools and Equipment	4,810	4,098	4,800	4,800	4,800	0	0.0%
5234	Record and Permits	2,520	5,320	8,075	8,075	8,075	0	0.0%
5235	Membership Dues	596	-	700	700	700	0	0.0%
5236	Transportation	603	545	1,000	1,000	1,000	0	0.0%
5237	Subsistence	582	653	1,000	1,000	1,000	0	0.0%
5252	Credit Card Expenses	19,719	18,525	20,000	20,000	20,000	0	0.0%
5601	Uniform	380	395	350	350	350	0	0.0%
5602	Safety Equipment	2,866	2,273	2,650	2,650	2,650	0	0.0%
5603	Employee Training	9,825	7,793	8,000	8,000	8,000	0	0.0%
5606	Bad Debt Expenses	3,532	(1,418)	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	501,391	515,015	542,664	567,214	636,282	93,618	17.3%
C/O and Transfers								
5106	Leave Cash Out	23,872	10,186	7,769	10,880	15,102	7,332	94.4%
5241	GF Admin Fees	202,639	211,080	226,141	236,842	248,783	22,642	10.0%
5990	Transfers To	335,840	320,198	188,071	37,705	58,302	(129,769)	-69.0%
	Total C/O and Transfers	562,351	541,464	421,982	285,426	322,187	(99,795)	-23.6%
Total		1,802,478	1,813,070	1,722,014	1,642,256	1,788,617	66,603	3.9%

5210 - 2018 Top 5: (1) Alaska Quality Septic \$32,294, (2) John Gibson \$3,678, (3) Dutch Boy Landscaping \$2,400, (4) Restoration Science & Engineer \$2,112, (5) Kachemak Bay Construction \$2,100

City of Homer
2020/21 Operating Budget

0400 WATER SYSTEMS ADMINISTRATION			Amended	Draft	Draft	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	17,853	49,941	53,439	64,900	67,678	14,239	26.6%
5102	Fringe Benefits	28,285	28,926	31,490	34,521	37,601	6,111	19.4%
5103	Part-time Wages	180	225	-	-	-	0	0.0%
5104	Part-time Benefits	-	18	-	-	-	0	0.0%
5105	Overtime	31	235	355	355	355	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	2,761	2,861	-	-	-	0	0.0%
	Total Salaries and Benefits	49,110	82,206	85,284	99,777	105,634	20,350	23.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,281	1,954	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	16	108	750	750	750	0	0.0%
5208	Equipment Maintenance	-	-	250	250	250	0	0.0%
5210	Professional Services	20,367	5,135	4,500	4,500	4,500	0	0.0%
5211	Audit Services	16,221	13,814	15,125	16,638	17,469	2,344	14.1%
5215	Communications	7,738	9,340	8,000	8,000	8,000	0	0.0%
5216	Freight and Postage	8	475	500	500	500	0	0.0%
5221	Property Insurance	10,312	10,427	11,307	13,273	13,936	2,629	19.8%
5222	Auto Insurance	4,114	10,230	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	4,146	2,011	3,415	3,204	3,364	(51)	-1.6%
5227	Advertising	737	764	750	750	750	0	0.0%
5231	Tools and Equipment	450	21	900	900	900	0	0.0%
5233	Computer Related Items	-	-	750	750	750	0	0.0%
5234	Record and Permits	150	150	250	250	250	0	0.0%
5235	Membership Dues	810	912	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,390	542	800	800	800	0	0.0%
5237	Subsistence	565	229	350	350	350	0	0.0%
5252	Credit Card Expenses	19,719	18,525	25,000	25,000	25,000	0	0.0%
5261	Natural Gas Line Phase I	161	-	-	-	-	0	0.0%
5602	Safety Equipment	831	819	900	900	900	0	0.0%
5603	Employee Training	2,477	1,125	1,500	1,500	1,500	0	0.0%
5606	Bad Debt Expenses	6,360	15,850	12,000	12,000	12,000	0	0.0%
	Total Maint. and Operations	97,853	92,434	101,270	104,536	106,766	5,496	5.4%
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>	246,259	136,214	84,252	85,972	203,427	119,175	138.6%
	<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>	5,000	5,000	5,000	5,000	5,000	0	0.0%
	<i>Transfer to Health Insurance Fund</i>	-	-	9,195	177	574	(8,621)	-4879.9%
5990	Transfers To	264,126	152,843	111,314	104,016	221,868	110,554	99.3%
<u>Others</u>								
5607	Debt Repayment - Principal	-	-	-	-	-	0	0.0%
5608	Debt Repayment - Interest	1,506	2,018	-	-	-	0	0.0%
5106	Leave Cash Out	12,361	9,774	7,089	9,930	14,207	7,117	71.7%
5241	GF Admin Fees	263,035	273,039	290,905	297,842	312,859	21,954	7.4%
	Total	687,991	612,315	595,862	616,101	761,333	165,471	27.8%

2020 Budget Notes:

2021 Budget Notes:

**City of Homer
2020/21 Operating Budget**

0401 TREATMENT PLANT		Amended	Draft	Draft	Δ %			
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	140,513	146,070	174,637	179,583	185,357	10,721	6.1%
5102	Fringe Benefits	83,778	87,067	105,097	100,494	109,110	4,013	3.8%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	15,400	15,307	15,000	15,000	15,235	235	1.6%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	3,468	-	-	-	0	0.0%
5112	PERS Relief	4,731	7,265	-	-	-	0	0.0%
	Total Salaries and Benefits	244,422	259,176	294,734	295,077	309,703	14,969	5.1%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,858	6,083	10,000	10,000	10,000	0	0.0%
5203	Fuel and Lube	24,801	28,987	24,000	26,000	26,000	2,000	7.7%
5204	Chemicals	150,688	115,094	160,000	160,000	160,000	0	0.0%
5207	Vehicle and Boat Maintenance	324	460	500	500	500	0	0.0%
5208	Equipment Maintenance	22,133	13,052	23,000	23,000	23,000	0	0.0%
5209	Building & Grounds Maintenance	2,788	1,333	3,000	3,000	3,000	0	0.0%
5210	Professional Services	13,861	33,095	25,000	25,000	25,000	0	0.0%
5217	Electricity	84,739	86,722	91,908	93,354	102,689	10,781	11.5%
5603	Employee Training	3,040	2,382	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	309,233	287,208	339,908	343,354	352,689	12,781	3.8%
	Total	553,655	546,384	634,642	638,431	662,392	27,750	4.4%

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.

2020 Budget Notes:

5203 - Increased based on 3 Yr. Avg

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0402 WATER SYSTEM TESTING				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	19,257	19,209	-	-	-	0	0.0%
5102	Fringe Benefits	10,841	11,198	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	126	180	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	587	870	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>30,811</u>	<u>31,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,637	5,397	5,900	5,900	5,900	0	0.0%
5208	Equipment Maintenance	4,225	3,538	4,000	4,000	4,000	0	0.0%
5209	Building & Grounds Maintenance	(152)	-	-	-	-	0	0.0%
5210	Professional Services	262	794	500	500	500	0	0.0%
5226	Testing and Analysis	17,283	15,861	17,000	17,000	17,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>24,256</u>	<u>25,590</u>	<u>27,400</u>	<u>27,400</u>	<u>27,400</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>55,067</u>	<u>57,047</u>	<u>27,400</u>	<u>27,400</u>	<u>27,400</u>	<u>0</u>	<u>0.0%</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.

2020 Budget Notes:

2021 Budget Notes:

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0403 PUMP STATIONS		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	32,460	28,773	14,907	14,164	14,678	(229)	-1.5%
5102	Fringe Benefits	18,418	17,571	9,317	8,348	9,121	(196)	-2.1%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	453	278	600	600	600	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,212	1,305	-	-	-	0	0.0%
Total Salaries and Benefits		52,543	47,927	24,823	23,112	24,399	(425)	-1.7%
Maintenance and Operations								
5202	Operating Supplies	785	910	500	500	500	0	0.0%
5203	Fuel and Lube	625	593	600	600	600	0	0.0%
5208	Equipment Maintenance	4,498	1,660	9,300	9,300	2,500	(6,800)	-73.1%
5209	Building & Grounds Maintenance	1,326	769	2,000	2,000	2,000	0	0.0%
5217	Electricity	53,522	54,496	59,296	61,348	67,483	8,187	13.3%
5231	Tools and Equipment	522	350	500	500	500	0	0.0%
Total Maint. and Operations		61,277	58,778	72,196	74,248	73,583	1,387	1.9%
Total		113,820	106,704	97,019	97,360	97,981	963	1.0%

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.

2020 Budget Notes:

2021 Budget Notes:

5208 - No load testing anticipated for this year, reduced to \$2500 based on 3 yr Avg

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2020/21 Operating Budget

0404 DISTRIBUTION SYSTEM		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	112,700	110,981	125,725	138,860	143,353	17,628	14.0%
5102	Fringe Benefits	73,081	72,905	78,243	77,624	84,255	6,011	7.7%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	25,659	23,109	17,141	21,141	21,970	4,829	28.2%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,144	6,034	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>215,584</u>	<u>213,029</u>	<u>221,109</u>	<u>237,624</u>	<u>249,578</u>	<u>28,468</u>	<u>12.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	24,206	19,758	22,500	22,500	22,500	0	0.0%
5208	Equipment Maintenance	-	-	2,000	2,000	2,000	0	0.0%
5209	Building & Grounds Maintenance	1,442	310	1,500	1,500	1,500	0	0.0%
5210	Professional Services	4,545	40,586	7,000	7,000	7,000	0	0.0%
5217	Electricity	48,458	28,925	43,867	44,459	48,905	5,038	11.3%
5231	Tools and Equipment	6,548	6,028	5,500	5,500	5,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>85,199</u>	<u>95,608</u>	<u>82,367</u>	<u>82,959</u>	<u>87,405</u>	<u>5,038</u>	<u>6.1%</u>
<u>Total</u>		<u>300,783</u>	<u>308,637</u>	<u>303,476</u>	<u>320,583</u>	<u>336,982</u>	<u>33,506</u>	<u>11.0%</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.

2020 Budget Notes:

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0405 WATER RESERVOIR					Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021		
							\$	%	
<u>Salaries and Benefits</u>									
5101	Salary and Wages	26,664	26,442	5,416	4,189	4,371	(1,045)	-19.3%	
5102	Fringe Benefits	15,055	15,550	3,531	2,836	3,137	(394)	-11.1%	
5103	Part-time Wages	-	-	-	-	-	0	0.0%	
5104	Part-time Benefits	-	-	-	-	-	0	0.0%	
5105	Overtime	959	1,480	-	-	-	0	0.0%	
5107	Part-time Overtime	-	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%	
5112	PERS Relief	879	1,253	-	-	-	0	0.0%	
Total Salaries and Benefits		43,558	44,725	8,947	7,025	7,508	(1,439)	-16.1%	
<u>Maintenance and Operations</u>									
5202	Operating Supplies	72	629	600	600	600	0	0.0%	
5208	Equipment Maintenance	2,043	624	1,800	1,800	1,800	0	0.0%	
5209	Building & Grounds Maintenance	161	1,755	1,200	1,200	1,200	0	0.0%	
5210	Professional Services	6,503	1,650	14,000	5,000	5,000	(9,000)	-180.0%	
5213	Survey and Appraisal	950	1,000	2,500	1,200	1,200	(1,300)	-108.3%	
Total Maint. and Operations		9,730	5,658	20,100	9,800	9,800	(10,300)	-51.2%	
Total		53,287	50,383	29,047	16,825	17,308	(11,739)	-40.4%	

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.

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 one time increase. Cost of the survey for 2020 will be decreased to \$1,200.

2020 Budget Notes:

5210 - Increase in 2019 for was the tri annual dam safety inspection, \$5000 amount is based on 3 Yr Avg.

5213 - Decrease cost of survey to \$1200 as per surveyer quote

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0406 WATER METERS					Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021		
							\$	%	
<u>Salaries and Benefits</u>									
5101	Salary and Wages	66,726	56,334	74,364	77,169	78,625	4,261	5.7%	
5102	Fringe Benefits	47,812	34,555	46,108	43,663	47,150	1,041	2.3%	
5103	Part-time Wages	-	-	-	-	-	0	0.0%	
5104	Part-time Benefits	-	-	-	-	-	0	0.0%	
5105	Overtime	1,252	1,003	1,000	1,000	1,085	85	8.5%	
5107	Part-time Overtime	-	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%	
5112	PERS Relief	2,569	2,582	-	-	-	0	0.0%	
<u>Total Salaries and Benefits</u>		<u>118,358</u>	<u>94,474</u>	<u>121,473</u>	<u>121,832</u>	<u>126,859</u>	<u>5,387</u>	<u>4.4%</u>	
<u>Maintenance and Operations</u>									
5202	Operating Supplies	38,066	55,812	110,000	75,000	75,000	(35,000)	-46.7%	
5210	Professional Services	1,352	3,360	5,000	5,000	5,000	0	0.0%	
5231	Tools and Equipment	1,333	1,507	1,500	1,500	1,500	0	0.0%	
5602	Safety Equipment	880	627	800	800	800	0	0.0%	
5603	Employee Training	1,115	950	1,200	1,200	1,200	0	0.0%	
<u>Total Maint. and Operations</u>		<u>42,746</u>	<u>62,256</u>	<u>118,500</u>	<u>83,500</u>	<u>83,500</u>	<u>(35,000)</u>	<u>-29.5%</u>	
<u>Total</u>		<u>161,104</u>	<u>156,729</u>	<u>239,973</u>	<u>205,332</u>	<u>210,359</u>	<u>(29,613)</u>	<u>-12.3%</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 - \$5000 for Badger Meter service contract, and other professional services

2020 Budget Notes:

2021 Budget Notes:

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0407 WATER HYDRANTS				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	104,332	103,262	103,876	116,194	120,579	16,704	16.1%
5102	Fringe Benefits	60,196	64,681	67,666	66,659	72,668	5,002	7.4%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	2,285	1,346	1,691	1,695	1,774	83	4.9%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,616	4,707	-	-	-	0	0.0%
Total Salaries and Benefits		170,430	173,995	173,233	184,549	195,021	21,788	12.6%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	27,361	9,065	11,000	11,000	11,000	0	0.0%
5210	Professional Services	-	1,500	5,000	500	500	(4,500)	-900.0%
Total Maint. and Operations		27,361	10,565	16,000	11,500	11,500	(4,500)	-28.1%
Total		197,791	184,561	189,233	196,049	206,521	17,288	9.1%

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.

2020 Budget Notes:

5210 - Dustless Blasting to prep hydrants for painting. This line would be reduced to \$500 if the CIP for purchase of equipment is approved.

2021 Budget Notes:

5210 - Dustless Blasting to prep hydrants for painting. This line would be reduced to \$500 if the CIP for purchase of equipment is approved.

City of Homer
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0500 SEWER SYSTEMS ADMINISTRATION			Amended	Draft	Draft	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	49,744	49,941	53,439	64,900	67,678	14,239	26.6%
5102	Fringe Benefits	28,293	28,936	31,490	34,521	37,601	6,111	19.4%
5103	Part-time Wages	180	225	-	-	-	0	0.0%
5104	Part-time Benefits	-	18	-	-	-	0	0.0%
5105	Overtime	64	235	200	200	200	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,578	2,646	-	-	-	0	0.0%
Total Salaries and Benefits		79,858	82,001	85,129	99,622	105,479	20,350	23.9%
Maintenance and Operations								
5201	Office Supplies	863	888	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	282	-	800	800	800	0	0.0%
5210	Professional Services	5,919	4,363	4,500	4,500	4,500	0	0.0%
5211	Audit Services	16,221	13,814	15,125	16,638	17,469	2,344	15.5%
5215	Communications	5,251	3,128	5,500	5,500	5,500	0	0.0%
5216	Freight and Postage	-	526	350	350	350	0	0.0%
5221	Property Insurance	4,963	5,563	6,037	8,178	8,587	2,550	42.2%
5222	Auto Insurance	4,114	10,230	11,473	11,473	12,046	573	5.0%
5223	Liability Insurance	3,688	1,739	3,022	2,850	2,992	(30)	-1.0%
5227	Advertising	1,238	728	1,250	1,250	1,250	0	0.0%
5231	Tools and Equipment	-	521	700	700	700	0	0.0%
5234	Record and Permits	2,520	100	-	-	-	0	0.0%
5235	Membership Dues	596	-	700	700	700	0	0.0%
5236	Transportation	603	545	1,000	1,000	1,000	0	0.0%
5237	Subsistence	582	653	1,000	1,000	1,000	0	0.0%
5252	Credit Card Expenses	19,719	18,525	20,000	20,000	20,000	0	0.0%
5601	Uniform	380	395	350	350	350	0	0.0%
5602	Safety Equipment	2,564	2,221	2,300	2,300	2,300	0	0.0%
5603	Employee Training	9,825	7,793	8,000	8,000	8,000	0	0.0%
5606	Bad Debt Expenses	3,532	(1,418)	2,500	2,500	2,500	0	0.0%
Total Maint. and Operations		82,858	70,314	85,707	89,188	91,145	5,438	6.3%
C/O and Transfers								
	<i>Transfer to Reserves</i>	310,309	294,667	155,164	19,092	52,842	(102,322)	-65.9%
	<i>Transfer to Reserves for Energy Project Repay</i>	787	787	787	551	-	(787)	-100.0%
	<i>Transfer to Revolving Energy Fund</i>	19,744	19,744	19,744	12,921	-	(19,744)	-100.0%
	<i>Transfer to GF PW Maint. (Direct)</i>	5,000	5,000	5,000	5,000	5,000	0	0.0%
	<i>Transfer to Health Insurance Fund</i>	-	-	7,376	142	461	(6,915)	-93.8%
5990	Transfers To	335,840	320,198	188,071	37,705	58,302	(129,769)	-69.0%
5106	Leave Cash Out	23,872	10,186	7,769	10,880	15,102	7,332	94.4%
5241	GF Admin Fees	202,639	211,080	226,141	236,842	248,783	22,642	10.0%
Total		725,067	693,779	592,818	474,236	518,812	(74,006)	-12.5%

2020 Budget Notes:

2021 Budget Notes:

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0501 SEWER PLANT OPERATIONS		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	153,985	148,113	185,656	183,823	189,939	4,282	2.3%
5102	Fringe Benefits	89,274	90,374	112,997	104,668	113,876	879	0.8%
5103	Part-time Wages	1,763	9,122	12,345	13,033	13,419	1,074	8.7%
5104	Part-time Benefits	196	1,024	1,674	1,725	1,776	101	6.1%
5105	Overtime	16,154	13,076	14,000	14,000	14,410	410	2.9%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	5,200	-	-	-	0	0.0%
5112	PERS Relief	5,026	7,257	-	-	-	0	0.0%
Total Salaries and Benefits		266,397	274,166	326,673	317,249	333,420	6,747	2.1%
Maintenance and Operations								
5202	Operating Supplies	6,831	6,509	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	23,878	24,392	25,000	25,000	25,000	0	0.0%
5204	Chemicals	51,848	55,930	55,000	55,000	55,000	0	0.0%
5207	Vehicle and Boat Maintenance	203	247	250	250	250	0	0.0%
5208	Equipment Maintenance	19,951	23,177	22,000	22,000	22,000	0	0.0%
5209	Building & Grounds Maintenance	853	1,802	2,000	2,000	2,000	0	0.0%
5210	Professional Services	15,875	6,022	6,300	6,300	6,300	0	0.0%
5217	Electricity	196,019	201,470	217,163	221,152	243,267	26,104	12.0%
5218	Water	652	719	743	612	612	(132)	-17.7%
5219	Sewer	611	707	581	522	522	(59)	-10.1%
5231	Tools and Equipment	835	564	900	900	900	0	0.0%
5234	Record and Permits	-	5,220	8,075	8,075	8,075	0	0.0%
5602	Safety Equipment	302	52	350	350	350	0	0.0%
Total Maint. and Operations		317,858	326,811	346,362	350,161	372,276	25,913	7.5%
Total		584,255	600,978	673,035	667,409	705,696	32,661	4.9%

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.

2020 Budget Notes:

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0502 SEWER SYSTEM TESTING				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	34,792	35,737	-	-	-	0	0.0%
5102	Fringe Benefits	19,689	20,795	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	198	344	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,002	1,618	-	-	-	0	0.0%
	Total Salaries and Benefits	55,681	58,494	0	0	0	0	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,338	5,602	5,500	5,500	5,500	0	0.0%
5208	Equipment Maintenance	554	-	-	-	-	0	0.0%
5210	Professional Services	1,978	1,004	2,500	2,500	2,500	0	0.0%
5226	Testing and Analysis	6,560	3,972	6,500	6,500	6,500	0	0.0%
	Total Maint. and Operations	14,431	10,578	14,500	14,500	14,500	0	0.0%
	Total	70,111	69,072	14,500	14,500	14,500	0	0.0%

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

2020 Budget Notes:

2021 Budget Notes:

City of Homer
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0503 SEWER LIFT STATIONS		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	84,713	83,277	84,769	97,983	100,964	16,195	19.1%
5102	Fringe Benefits	47,110	50,105	51,921	53,331	57,706	5,785	11.1%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	4,808	2,827	5,000	5,000	5,000	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	3,105	3,875	-	-	-	0	0.0%
Total Salaries and Benefits		139,737	140,084	141,690	156,315	163,670	21,980	15.5%
Maintenance and Operations								
5202	Operating Supplies	24,735	6,226	11,600	11,600	11,600	0	0.0%
5208	Equipment Maintenance	5,824	4,413	16,000	16,000	16,000	0	0.0%
5209	Building & Grounds Maintenance	-	-	1,800	1,800	1,800	0	0.0%
5217	Electricity	19,970	19,826	26,523	23,815	26,196	(326)	-1.2%
5231	Tools and Equipment	1,925	1,519	1,600	1,600	1,600	0	0.0%
Total Maint. and Operations		52,454	31,984	57,523	54,815	57,196	(326)	-0.6%
Total		192,190	172,068	199,213	211,129	220,866	21,653	10.9%

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.

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 impellors 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.

2020 Budget Notes:

2021 Budget Notes:

City of Homer
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0504 COLLECTION SYSTEM				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	120,644	119,453	122,952	136,102	140,614	17,662	14.4%
5102	Fringe Benefits	69,254	73,826	77,281	76,685	83,322	6,041	7.8%
5103	Part-time Wages	-	65	-	-	-	0	0.0%
5104	Part-time Benefits	(911)	-	-	-	-	0	0.0%
5105	Overtime	3,689	2,992	3,644	3,644	3,644	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	4,389	5,509	-	-	-	0	0.0%
Total Salaries and Benefits		197,063	201,845	203,876	216,431	227,579	23,703	11.6%
Maintenance and Operations								
5202	Operating Supplies	23,586	27,112	5,000	25,000	25,000	20,000	400.0%
5208	Equipment Maintenance	-	1,293	1,400	1,400	1,400	0	0.0%
5210	Professional Services	7,632	44,912	30,000	30,000	72,559	42,559	141.9%
5217	Electricity	521	519	572	550	605	33	5.8%
5231	Tools and Equipment	2,051	1,493	1,600	1,600	1,600	0	0.0%
Total Maint. and Operations		33,790	75,329	38,572	58,550	101,164	62,592	162.3%
Total		230,854	277,173	242,448	274,981	328,744	86,295	35.6%

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.

2020 Budget Notes:

5210 - Expense varies from year to year depending on system failures and \$4800 for Evoqua service contract for 7 lift stations.

2021 Budget Notes:

5210- \$30,000 based on 3 Yr Avg, \$42,559 Tri Annual Kachemak septic pumping contract- 146 tanks @ \$265/tank plus 10% of highest bid 2018 to account for increased cost from 3 years ago. \$4800 for Evoqua service contract for 7 lift stations.

Enterprise Fund Port & Harbor

Mission: To 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: the docks, the small boat harbor, spit land, warehouse(s), port terminal, vessel grids, ice plant and fuel facilities.

There are numerous components of the Port & Harbor Fund.

- Administration (0600) - Manages, maintains and operates the port.
- Harbor (0601) - Harbor officers provide security, tow, first response to fire, medical and other emergencies 24/7/365. Harbor Officers monitor arrivals, departures, and moorages, and they repair grids.
- Pioneer Dock (0602) - Berths the Coast Guard Tenders, the Alaska Marine Highway Ferries, and fuel barges.
- 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 that deposits fish waste from grinder 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 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.

Future Considerations:

- Lack of moorage space for all size class of vessels.
- Lack of adequate vehicle parking in the vicinity of ramps 1, 2, and 3.

2018 – 2019 Accomplishments:

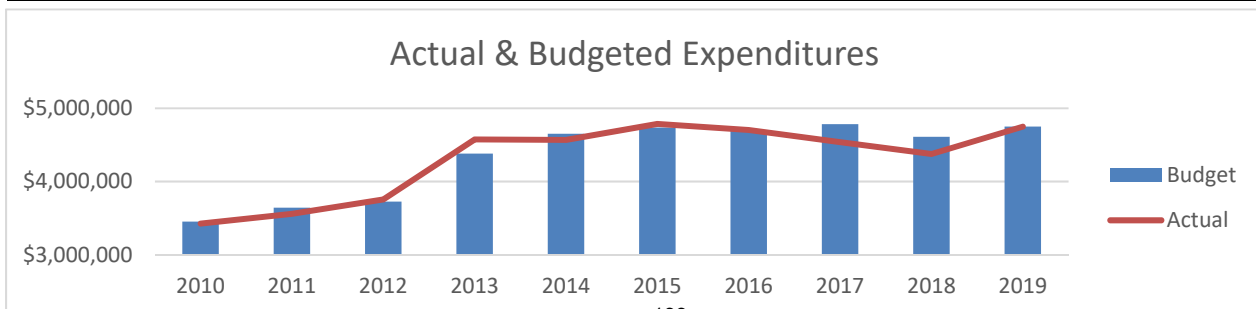
- ✓ Completed Planning Assistance to States Study w/ ACOE-large vessel port expansion
- ✓ Completed Ramp 2 restroom replacement
- ✓ Converted Pioneer Dock to LED lighting
- ✓ Replaced waterline at Fish Dock
- ✓ Created cargo storage area with paved road

2020/21 Goals and Objectives:

- Partner with ACOE/State/City to resume General Investigation on large vessel port expansion
- Partner with ACOE/State/City on long term erosion plan
- Parking enhancements – increase handicap spaces, drainage, and overall expansion
- Continue cathodic protection efforts – harbor floats
- Complete Barge Mooring design and engineering

Performance measures	2016	2017	2018
Seasonal Parking Pass Revenues	\$18,968	\$23,019	\$25,435
Crane hours	2,143	1,848	1,657
Stall wait list	178	187	214
Load and Launch revenues	\$ 130,046	\$128,107	\$123,337

Staffing – FTE Full-time Equivalent	2017	2018	2019	2020	2021
Port and Harbor Administration	5	5	5	5	5
Harbor Officers	6	6	6	6	6
Port Maintenance	3	3	3	3	3
Fish Dock	3	3	3	3	3

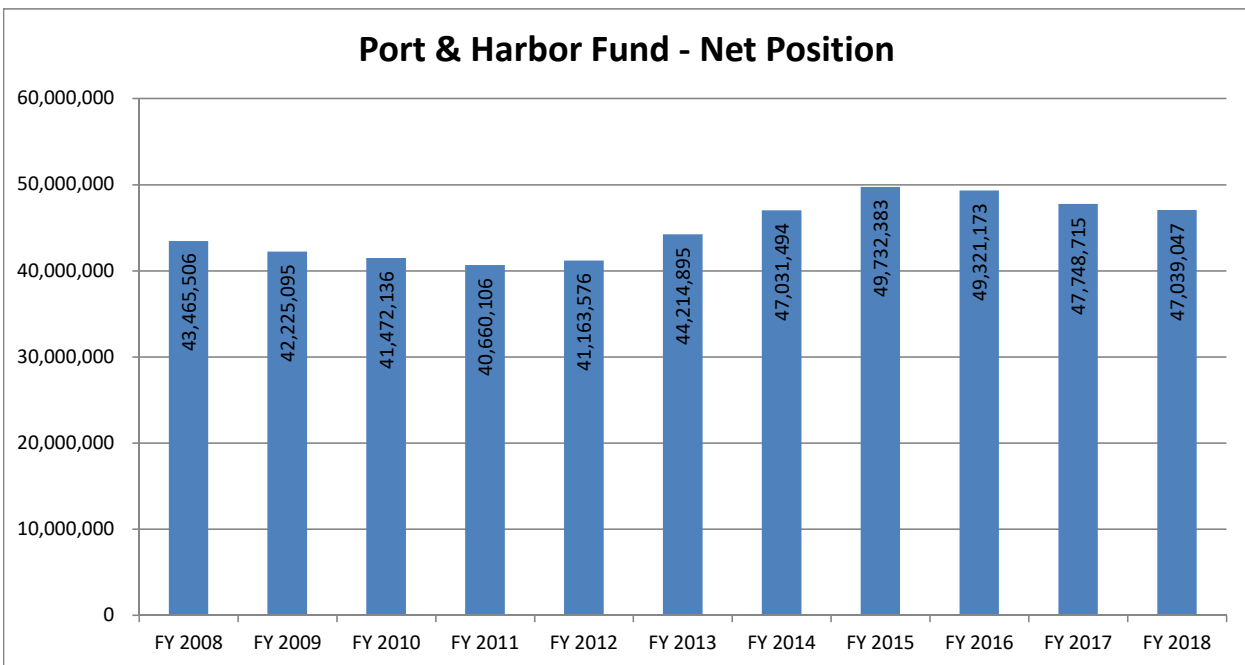
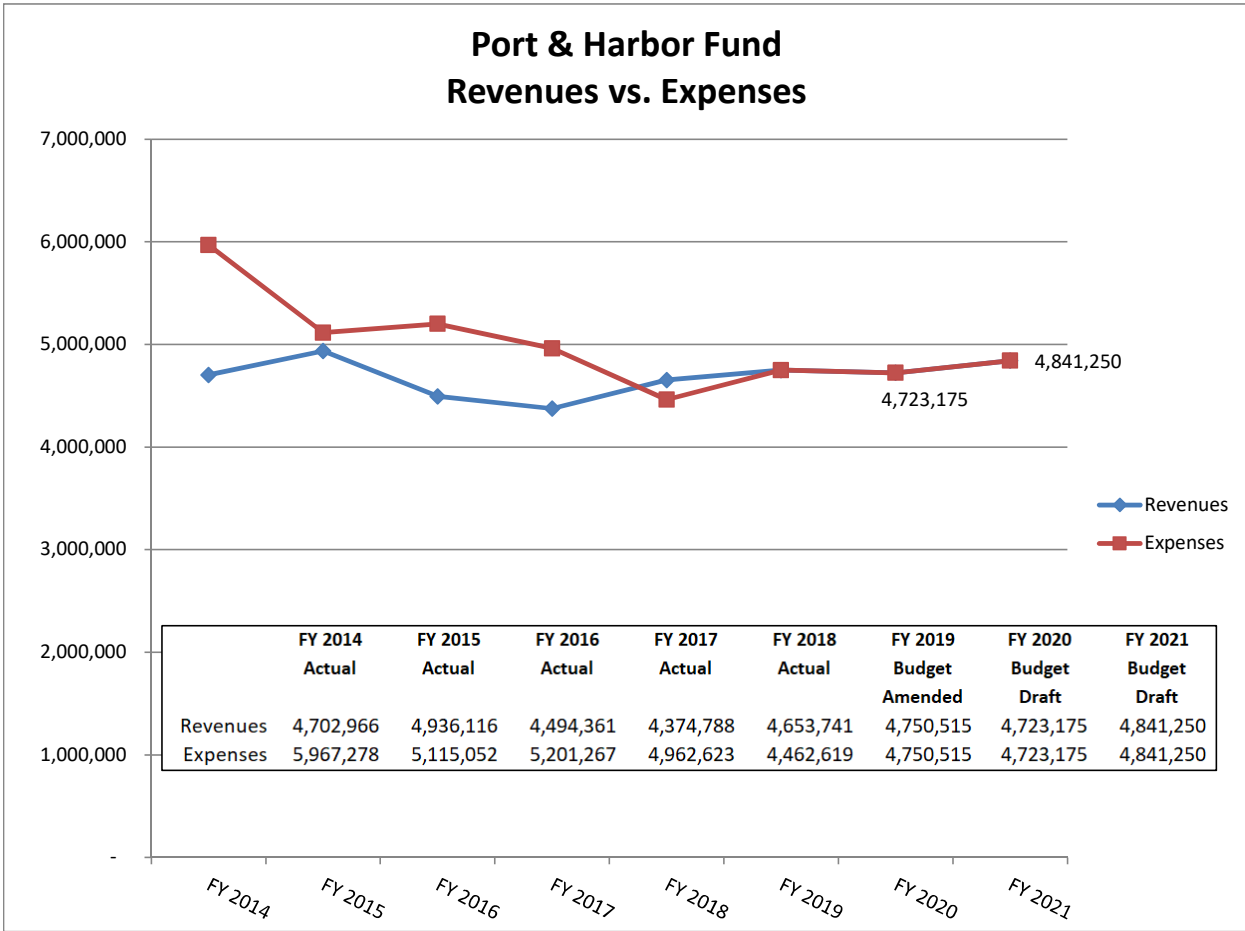


City of Homer
2020/21 Operating Budget

Port & Harbor All Funds Combined (400, 456, 452)					
FY 2020					
	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>4,459,204</u>				<u>4,459,204</u>
Operating Expenses before Depreciation:					
Personnel	1,915,240				1,915,240
Operations & Maintenance	1,467,362	33,000		-	1,500,362
Debt Service			286,300		286,300
Other Charges	590,451				590,451
<u>Total Operating Expenses</u>	<u>3,973,054</u>	<u>33,000</u>	<u>286,300</u>	<u>0</u>	<u>4,292,354</u>
Operating Income before Depreciation:					
Depreciation Expense	2,364,075				2,364,075
Earnings from Operations	(1,877,925)	(33,000)	(286,300)	0	(2,197,225)
Total Non - Operating Revenue	263,971				263,971
Earnings before transfers	(1,613,954)	(33,000)	(286,300)	0	(1,933,254)
Depreciation Reserves	(343,680)	313,680		30,000	0
Repayment of Energy Funds	(4,303)				(4,303)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(70,338)				(70,338)
Leave Cash Out Bank	(31,457)				(31,457)
Change in Net Assets	(2,363,733)	280,680	13,700	30,000	(2,039,352)

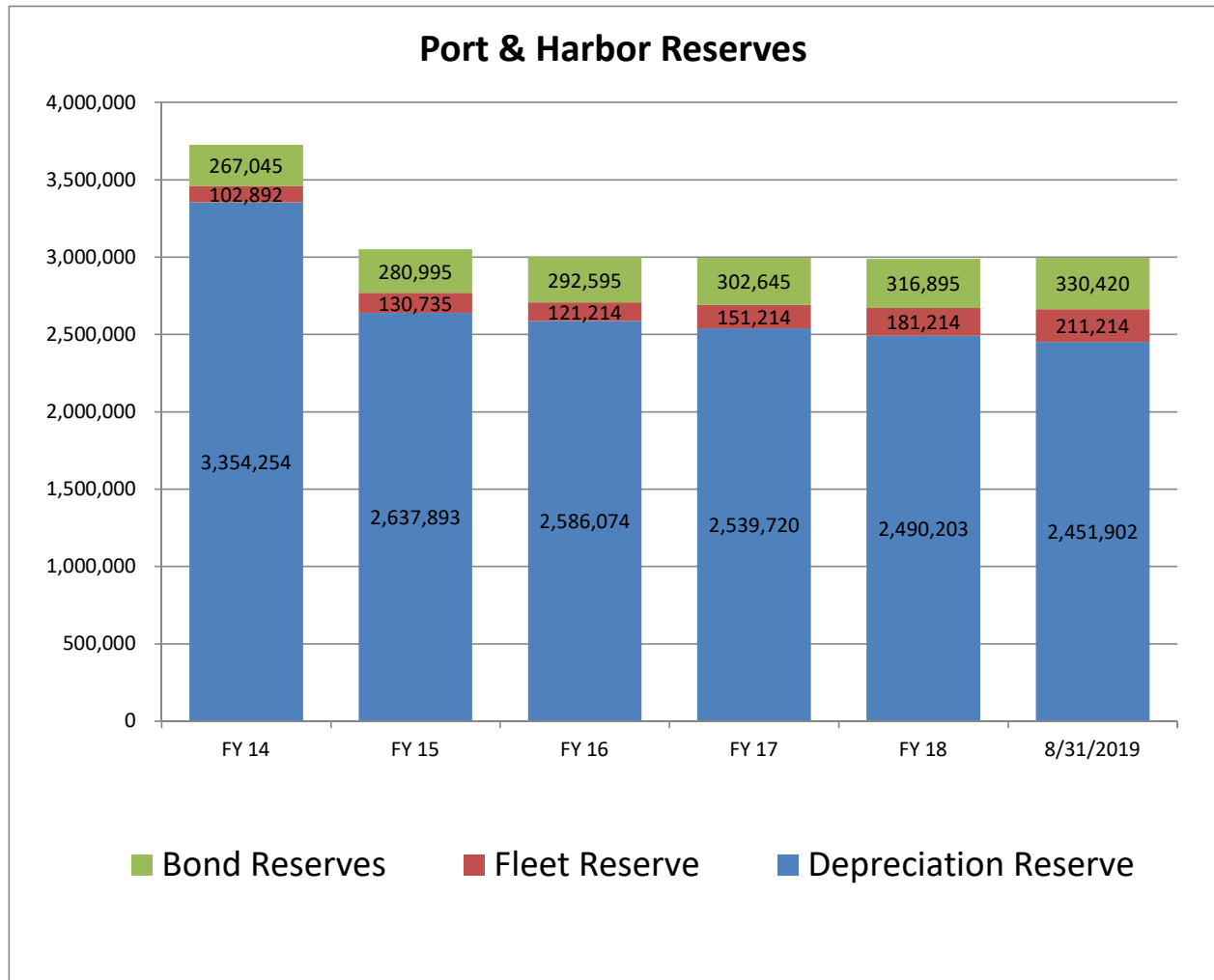
Port & Harbor All Funds Combined (400, 456, 452)					
FY 2021					
	Port & Harbor Enterprise Fund	Port & Harbor Depreciation Reserve	Port & Harbor Bond Reserve	Port & Harbor Fleet Depreciation	Total Port & Harbor Funds
	400	456-0380	456-0382	452-0374	
Revenue					
<u>Total Operating Revenue</u>	<u>4,598,590</u>				<u>4,598,590</u>
Operating Expenses before Depreciation:					
Personnel	2,014,185				2,014,185
Operations & Maintenance	1,534,345	6,000		-	1,540,345
Debt Service	0		290,100		290,100
Other Charges	621,334				621,334
<u>Total Operating Expenses</u>	<u>4,169,864</u>	<u>6,000</u>	<u>290,100</u>	<u>0</u>	<u>4,465,964</u>
Operating Income before Depreciation:					
Depreciation Expense	2,364,075				2,364,075
Earnings from Operations	(1,935,349)	(6,000)	(290,100)	0	(2,231,449)
Total Non - Operating Revenue	242,660				242,660
Earnings before transfers	(1,692,689)	(6,000)	(290,100)	0	(1,988,789)
Depreciation Reserves	(263,195)	233,195		30,000	0
Repayment of Energy Funds	(1,341)				(1,341)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(70,338)				(70,338)
Leave Cash Out Bank	(36,513)				(36,513)
Change in Net Assets	(2,364,075)	227,195	9,900	30,000	(2,096,981)

**City of Homer
2020/21 Operating Budget**



**City of Homer
2020/21 Operating Budget**

<u>Fiscal Year</u>	<u>Depreciation Reserve</u>	<u>Fleet Reserve</u>	<u>Bond Reserves</u>	<u>Total</u>
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	2,637,893	130,735	280,995	3,049,623
FY 16	2,586,074	121,214	292,595	2,999,883
FY 17	2,539,720	151,214	302,645	2,993,579
FY 18	2,490,203	181,214	316,895	2,988,312
8/31/2019	2,451,902	211,214	330,420	2,993,536



**City of Homer
2020/21 Operating Budget**

FUND 400			Amended	Draft	Draft
	PORT & HARBOR FUND COMBINED STATEMENT		12/31/19	12/31/20	12/31/21
	12/31/17	12/31/18	Budget	Budget	Budget
	Actual	Actual			
Port & Harbor Revenue					
Total Operating Revenue	4,075,179	4,340,004	4,540,475	4,459,204	4,598,590
Operating Expenses					
Personnel	1,904,145	1,771,141	1,941,424	1,915,240	2,014,185
Operations & Maintenance	1,374,281	1,195,914	1,456,536	1,467,362	1,534,345
Debt Service					
Other Charges (Administrative Fees)	553,422	558,336	592,576	590,451	621,334
Total Operating Expenses	3,831,848	3,525,391	3,990,536	3,973,054	4,169,864
Operating Income (Loss) before Depreciation:	243,331	814,613	549,939	486,150	428,726
Depreciation Expense	2,318,895	2,364,813	2,364,075	2,364,075	2,364,075
Profit (Loss) from Operations:	(2,075,564)	(1,550,200)	(1,814,136)	(1,877,925)	(1,935,349)
Total Non-Operating Revenue	299,609	313,737	210,040	263,971	242,660
Profit (Loss) from Operations Before Transfers:	(1,775,955)	(1,236,463)	(1,604,096)	(1,613,954)	(1,692,689)
Transfers to...					
Capital Contributions	251,835	409,138	0	0	0
Depreciation Reserves	569,923	356,471	310,285	343,680	263,195
Repayment of Energy Funds	3,811	3,811	3,811	4,303	1,341
Bond Reserves	300,000	300,000	300,000	300,000	300,000
Loan Payment to General Fund	63,648	98,817	98,817	70,338	70,338
Leave Cash Out Bank	68,519	57,636	29,241	31,457	36,513
Transfers to Health Insurance Fund	0	0	17,826	342	1,114
Change in Net Assets	(2,530,021)	(1,644,060)	(2,364,075)	(2,364,075)	(2,365,189)
Ending Net Assets	47,748,715	47,039,047	44,674,972	42,310,897	39,945,708

Current Assets - Current Liabilities

	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
Current Assets:									
Cash	746,125	1,062,017	1,550,237	1,779,297	1,588,696	-	839,847	1,588,940	1,398,266
Receivables:									
Trade	161,364	278,238	345,545	211,923	187,104	152,790	229,177	139,964	242,443
Litigation Settlement	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-
Grants	-	49,481	779,990	1,109,211	3,660,958	1,571,369	533,821	7,514	233,305
Net Receivables	161,364	327,719	1,125,535	1,321,134	3,848,062	1,724,159	762,998	147,478	475,748
Inventory	11,527	15,590	14,712	15,647	14,431	14,431	11,046	11,359	13,419
Due to other funds	-	-	-	-	-	-	-	-	-
Prepaid Items	35,441	33,970	47,981	48,607	48,251	67,121	33,638	17,683	45,403
Bond Reserve	-	-	-	293,697	293,697	306,074	309,779	312,725	317,980
Total Current Assets	\$ 954,457	\$ 1,439,296	\$ 2,738,465	\$ 3,458,382	\$ 5,793,137	\$ 2,111,785	\$ 1,957,308	\$ 2,078,185	\$ 2,250,816
Current Liabilities:									
Due to other funds	-	-	-	-	-	502,221	-	-	-
Accounts Payable	50,664	144,312	592,682	644,931	1,024,248	120,524	266,340	165,248	237,029
Accrued Liabilities	51,212	50,834	36,103	36,303	39,368	21,475	31,264	21,428	21,434
Accrued Leave	17,467	18,210	17,751	14,398	14,398	75,000	232,642	88,000	96,000
Accrued Interest Payable	-	-	-	-	-	-	12,671	12,321	11,790
Bonds Payable	-	-	-	130,000	130,000	135,000	140,000	140,000	145,000
Prepaid Berth	666,244	706,547	736,958	786,897	837,534	913,490	923,346	965,199	1,031,144
Current Portion Interfund Loan	-	3,291	3,291	3,291	3,291	62,091	62,091	62,091	66,939
Current Portion of Bonds Payable	-	-	-	-	-	-	-	-	-
Current Portion of Capital Lease	-	-	-	-	-	-	-	-	-
Deferred Revenue	18,000	18,000	18,000	18,000	18,000	18,000	216,000	18,000	18,000
Unearned Grant Revenue	-	-	-	-	-	83,507	96,553	151,813	-
Total Current Liabilities	\$ 803,587	\$ 941,194	\$ 1,404,785	\$ 1,633,820	\$ 2,066,839	\$ 1,931,308	\$ 1,980,907	\$ 1,624,100	\$ 1,627,336
Ending Fund Balance	\$ 150,870	\$ 498,102	\$ 1,333,680	\$ 1,824,562	\$ 3,726,298	\$ 180,477	\$ (23,599)	\$ 454,085	\$ 623,480

City of Homer
2020/21 Operating Budget

400 PORT & HARBOR - Combined Revenues				Amended	Draft	Draft	Δ %	
Dept Num.	Revenue Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
0600 HARBOR ADMINISTRATION								
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.0%
4650	Rents & Leases	303,644	362,308	355,000	407,732	407,732	52,732	14.9%
	Operating Revenue - Admin	321,644	380,308	373,000	425,732	425,732	52,732	14.1%
4527	PERS Revenue	45,007	50,398	-	-	-	0	0.0%
4634	Port Storage Fee	78,384	80,856	78,000	78,212	79,080	1,080	1.4%
4635	Port Impound Fee	-	-	-	62	-	0	0.0%
4705	Business Licenses	25	45	40	37	37	(3)	-8.3%
4801	Interest On Investments	2,891	11,284	3,000	20,178	5,725	2,725	90.8%
4901	Surplus Property	26,991	7,350	15,000	21,882	16,447	1,447	9.6%
4902	Other Revenue	1,185	2,283	2,000	1,426	1,823	(177)	-8.9%
	Non-Operating Revenue - Admin	154,483	152,216	98,040	121,797	103,112	5,072	5.2%
0601 HARBOR								
4245	Waste Oil Disp	1,015	1,558	1,000	1,110	1,191	191	19.1%
4249	Oil Spill Rec	270	-	1,000	261	423	(577)	-57.7%
4318	Parking Revenue	48,645	87,269	100,000	106,000	108,000	8,000	8.0%
4319	Electrical Supplies	1,176	1,624	5,000	1,462	2,600	(2,400)	-48.0%
4624	Berth Trans Mo	500,795	496,983	557,238	528,854	559,528	2,290	0.4%
4625	Berth Reserved	1,204,768	1,253,856	1,315,771	1,278,175	1,352,309	36,538	2.8%
4626	Berth Trans A	212,252	247,906	223,501	237,374	251,141	27,640	12.4%
4627	Berth Trans S/A	97,209	112,784	120,227	107,609	113,850	(6,377)	-5.3%
4628	Berth Trans Dly	110,894	111,192	116,538	120,246	127,220	10,682	9.2%
4629	Metered Enegery	74,008	88,983	100,000	82,892	87,664	(12,336)	-12.3%
4644	Pumping	204	82	1,000	307	429	(571)	-57.1%
4645	Wooden Grid	7,149	6,549	7,000	7,100	6,899	(101)	-1.4%
4646	Commerical Ramp	34,589	33,392	35,000	34,032	34,327	(673)	-1.9%
4647	Berth Wait List	10,103	11,328	11,500	10,800	10,977	(523)	-4.6%
4648	Steel Grid Fees	12,289	7,194	10,000	9,934	9,828	(172)	-1.7%
4663	Trans Enrg 110v	53,294	46,208	60,000	47,172	53,167	(6,833)	-11.4%
4664	Trans Engy 220v	32,236	32,369	25,000	28,279	29,868	4,868	19.5%
4665	Trans Engy 208v	123,580	143,212	152,574	139,789	139,789	(12,785)	-8.4%
4666	Comm Ramp Wharf	29,863	30,588	40,000	40,000	40,000	0	0.0%
	Operating Revenue - Harbor	2,554,340	2,713,076	2,882,349	2,781,395	2,929,210	46,861	1.6%
4802	Penalty/Int	15,841	21,743	13,000	15,631	16,861	3,861	29.7%
4902	Other Revenue	75,899	69,734	63,000	74,705	69,544	6,544	10.4%
	Non-Operating Revenue - Harbor	91,740	91,476	76,000	90,336	86,405	10,405	13.7%
0602 PIONEER DOCK								
4631	USCG Leases	37,579	35,902	38,629	33,035	37,370	(1,259)	-3.3%
4637	Seafood Wharfage-PD	-	-	-	-	-	0	0.0%
4638	PD Fuel Wharfge	253,951	232,580	265,000	244,828	250,510	(14,490)	-5.5%
4639	Pioneer Dock - Wharfage	-	-	1,000	-	333	(667)	-66.7%
4641	PD Water Sales	7,706	7,446	8,068	7,740	7,740	(328)	-4.1%
4642	PD Docking	56,045	50,779	50,629	52,484	52,484	1,855	3.7%
	Operating Revenue - Pioneer Dock	355,281	326,707	363,326	338,087	348,438	(14,888)	-4.1%

City of Homer
2020/21 Operating Budget

400 PORT & HARBOR - Combined Revenues				Amended	Draft	Draft	Δ %	
Dept Num.	Revenue Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
0603 FISH DOCK								
4620	Ice Sales	218,239	253,559	260,000	259,347	243,932	(16,068)	-6.2%
4621	Cold Storage	18,275	17,194	20,000	17,017	18,490	(1,510)	-7.6%
4622	Crane Rental	212,573	201,787	212,000	208,529	208,787	(3,213)	-1.5%
4623	Card Access Fees	9,078	8,422	9,000	9,924	8,833	(167)	-1.9%
4637	Seafood Wharfge	18,337	20,284	27,000	21,931	21,874	(5,126)	-19.0%
4700	Other Wharf Fd	2,175	28,217	1,500	1,562	1,768	268	17.9%
	Operating Revenue - Fish Dock	478,678	529,463	529,500	518,310	503,684	(25,816)	-4.9%
4206	Fish Tax	46,692	62,069	24,000	44,017	44,254	20,254	84.4%
0604 DEEP WATER DOCK								
4633	Stevedoring	12,719	11,352	15,000	10,378	13,024	(1,976)	-13.2%
4637	Seafood Wharfge	-	1,256	-	419	419	419	0.0%
4640	Dwd Wharfage	41	-	10,000	8,981	12,210	2,210	22.1%
4643	Dwd Docking	176,703	176,320	175,000	186,372	176,008	1,008	0.6%
4668	Dwd Water Sales	19,370	46,276	35,000	30,041	33,549	(1,451)	-4.1%
4672	Port Security Revenues	23,700	27,945	27,500	26,805	26,382	(1,118)	-4.1%
	Operating Revenue - DW Dock	232,533	263,149	262,500	262,996	261,590	(910)	-0.3%
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	6,694	7,975	12,000	7,821	8,890	(3,110)	-25.9%
0615 LOAD AND LAUNCH RAMP								
4653	L & L Ramp Revenue	127,903	122,501	125,000	127,884	125,135	135	0.1%
	Operating Revenue - L & L Ramp	127,903	122,501	125,000	127,884	125,135	135	0.1%
	Total Revenues	4,374,788	4,653,741	4,750,515	4,723,175	4,841,250	90,735	1.9%

2020/21 Budget Notes:

Rents & Leases - Draft 20-21 yr revenue pulled directly from current signed lease contracts/annual rates as of (2018-2019) and are not adjusted for any future CPI increases *USCG leases represented separately

Berth/Moorage - Based on 3 year average of actuals (2016-2018) with 5.8% annual increase.

Parking revenue - Big jump with the parking levy at the LL ramp July of 2018; we are being conservative with this revenue line but summer use is up and that is showing in parking.

**City of Homer
2020/21 Operating Budget**

400 PORT & HARBOR - Combined Expenditure		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	1,031,781	1,116,688	1,086,350	1,109,299	1,149,523	63,173	5.8%
5102	Fringe Benefits	624,528	426,951	667,256	628,824	684,361	17,105	2.6%
5103	Part-time Wages	121,673	118,218	133,446	122,414	124,251	(9,195)	-6.9%
5104	Part-time Benefits	21,376	15,544	16,686	15,258	15,487	(1,199)	-7.2%
5105	Overtime	31,151	36,401	33,807	35,567	36,685	2,877	8.5%
5107	Part-time Overtime	2,266	1,559	3,879	3,879	3,879	0	0.0%
5108	Unemployment Benefits	3,348	5,381	-	-	-	0	0.0%
5112	PERS Relief	68,023	50,398	-	-	-	0	0.0%
Total Salaries and Benefits		1,904,145	1,771,141	1,941,424	1,915,240	2,014,185	72,761	3.7%
Maintenance and Operations								
5201	Office Supplies	3,260	3,148	5,100	5,100	5,100	0	0.0%
5202	Operating Supplies	21,282	15,519	30,500	30,500	30,500	0	0.0%
5203	Fuel and Lube	34,011	33,930	32,900	32,900	32,900	0	0.0%
5204	Chemicals	1,295	3,581	6,000	6,000	6,000	0	0.0%
5207	Vehicle and Boat Maintenance	18,314	17,609	17,000	17,000	17,000	0	0.0%
5208	Equipment Maintenance	46,881	57,824	62,000	62,000	62,000	0	0.0%
5209	Building & Grounds Maintenance	42,965	41,541	59,500	59,500	59,500	0	0.0%
5210	Professional Services	16,941	18,003	22,000	22,000	22,000	0	0.0%
5211	Audit Services	32,458	27,628	30,250	33,275	34,939	4,689	15.5%
5213	Survey and Appraisal	5,100	8,900	10,500	5,000	5,000	(5,500)	-52.4%
5214	Rents & Leases	6,532	6,793	6,000	6,000	6,000	0	0.0%
5215	Communications	7,610	7,121	7,000	7,000	7,000	0	0.0%
5216	Freight and Postage	5,055	4,171	5,500	5,500	5,500	0	0.0%
5217	Electricity	531,147	540,074	587,951	601,204	661,324	73,373	12.5%
5218	Water	72,434	83,482	101,078	97,279	97,279	(3,799)	-3.8%
5219	Sewer	12,512	13,002	12,453	14,576	14,576	2,122	17.0%
5220	Refuse and Disposal	55,935	23,375	63,300	63,300	63,300	0	0.0%
5221	Property Insurance	45,395	43,833	40,849	51,549	54,126	13,277	32.5%
5222	Auto Insurance	9,048	10,237	9,128	9,128	9,584	456	5.0%
5223	Liability Insurance	60,889	39,443	43,777	43,302	45,467	1,690	3.9%
5227	Advertising	5,634	6,868	7,000	7,000	7,000	0	0.0%
5231	Tools and Equipment	9,763	7,907	15,500	15,500	15,500	0	0.0%
5235	Membership Dues	4,175	6,369	5,750	5,750	5,750	0	0.0%
5236	Transportation	9,257	5,225	9,500	9,500	9,500	0	0.0%
5237	Subsistence	11,750	5,766	6,500	6,500	6,500	0	0.0%
5238	Printing and Binding	1,327	1,909	6,500	6,500	6,500	0	0.0%
5249	Oil Spill Response	-	1,664	2,000	2,000	2,000	0	0.0%
5250	Camera Area Network	4,801	8,818	11,000	18,000	18,000	7,000	63.6%
5252	Credit Card Expenses	70,698	70,917	74,000	74,000	74,000	0	0.0%
5256	Waste Oil Disposal	28,072	36,978	35,000	45,000	45,000	10,000	28.6%
5258	Float and Ramp Repairs	(2,025)	9,940	15,000	15,000	15,000	0	0.0%
5287	Electrical Supplies	1,382	2,269	4,000	4,000	4,000	0	0.0%
5601	Uniform	7,251	6,450	7,500	7,500	7,500	0	0.0%
5602	Safety Equipment	11,919	6,980	15,000	15,000	15,000	0	0.0%
5603	Employee Training	6,041	6,245	8,000	8,000	8,000	0	0.0%
5606	Bad Debt Expenses	139,898	(33,481)	30,000	30,000	30,000	0	0.0%
5627	Port Security	25,107	28,427	27,500	2,000	2,000	(25,500)	-92.7%
5637	Diving Services	1,600	6,225	8,500	8,500	8,500	0	0.0%
5638	Signage Parking Delineation	8,567	11,225	15,500	15,500	15,500	0	0.0%
Total Maint. and Operations		1,374,281	1,195,914	1,456,536	1,467,362	1,534,345	77,810	5.3%
Others								
5106	Leave Cash Out	68,519	57,636	29,241	31,457	36,513	7,272	24.9%
5608	Debt Repayment - Interest	124,874	120,493	-	-	-	0	0.0%
5990	Transfers To	937,382	759,099	730,739	718,664	635,987	(94,752)	-13.0%
5241	GF Admin Fees	553,422	558,336	592,576	590,451	620,220	27,644	4.7%
Total Others		1,684,197	1,495,564	1,352,556	1,340,572	1,292,720	(59,836)	-4.4%
Total		4,962,623	4,462,619	4,750,515	4,723,175	4,841,250	90,735	1.9%

5210 - 2018 Top 5: (1) ATS Alaska \$3,497, (2) ALSCO \$2,516, (3) Marine Exchange of AK \$1,274, (4) eMaint Software Renewal \$1,188, (5) T2 Systems Canada Inc \$1,155

City of Homer
2020/21 Operating Budget

0600 PORT & HARBOR - ADMINISTRATION				Amended	Draft	Draft	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021		
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	177,978	218,974	214,086	217,883	226,155	12,068	5.6%	
5102	Fringe Benefits	117,729	80,501	129,088	120,397	131,759	2,671	2.1%	
5103	Part-time Wages	1,013	-	2,558	2,597	2,636	77	3.0%	
5104	Part-time Benefits	218	-	320	324	329	9	2.7%	
5105	Overtime	2,978	9,378	4,647	5,845	5,845	1,198	25.8%	
5107	Part-time Overtime	836	-	-	-	-	0	0.0%	
5108	Unemployment Benefits	-	2,144	-	-	-	0	0.0%	
5112	PERS Relief	32,793	10,116	-	-	-	0	0.0%	
Total Salaries and Benefits		333,545	321,113	350,700	347,046	366,723	16,023	4.6%	
Maintenance and Operations									
5201	Office Supplies	1,751	2,193	2,500	2,500	2,500	0	0.0%	
5202	Operating Supplies	1,964	1,570	2,500	2,500	2,500	0	0.0%	
5207	Vehicle and Boat Maintenance	10	-	-	-	-	0	0.0%	
5208	Equipment Maintenance	-	13	-	-	-	0	0.0%	
5209	Building & Grounds Maintenance	4,933	9,688	5,000	5,000	5,000	0	0.0%	
5210	Professional Services	1,895	5,294	3,000	3,000	3,000	0	0.0%	
5211	Audit Services	32,458	27,628	30,250	33,275	34,939	4,689	15.5%	
5213	Survey and Appraisal	3,900	8,900	10,500	5,000	5,000	(5,500)	-52.4%	
5214	Rents & Leases	6,532	6,793	6,000	6,000	6,000	0	0.0%	
5215	Communications	7,610	7,121	7,000	7,000	7,000	0	0.0%	
5216	Freight and Postage	5,055	4,171	5,500	5,500	5,500	0	0.0%	
5221	Property Insurance	45,395	43,833	40,849	51,549	54,126	13,277	32.5%	
5222	Auto Insurance	9,048	10,237	9,128	9,128	9,584	456	5.0%	
5223	Liability Insurance	60,889	39,443	43,777	43,302	45,467	1,690	3.9%	
5227	Advertising	4,415	5,394	6,000	6,000	6,000	0	0.0%	
5231	Tools and Equipment	920	62	1,500	1,500	1,500	0	0.0%	
5235	Membership Dues	2,198	4,114	4,500	4,500	4,500	0	0.0%	
5236	Transportation	4,774	3,432	4,500	4,500	4,500	0	0.0%	
5237	Subsistence	8,958	4,568	3,500	3,500	3,500	0	0.0%	
5238	Printing and Binding	1,294	1,838	4,500	4,500	4,500	0	0.0%	
5252	Credit Card Expenses	69,285	69,431	70,000	70,000	70,000	0	0.0%	
5603	Employee Training	1,901	325	1,000	1,000	1,000	0	0.0%	
5606	Bad Debt Expenses	139,898	(33,481)	30,000	30,000	30,000	0	0.0%	
5608	Debt Repayment - Interest	124,874	120,493	-	-	-	0	0.0%	
Total Maint. and Operations		539,956	343,059	291,504	299,254	306,117	14,613	5.0%	
C/O and Transfers									
	<i>Transfer to Reserves</i>	33,269	-	-	296,324	221,035	221,035	0.0%	
	<i>To Reserves for Energy Project Repayment</i>	520	520	520	-	-	(520)	-100.0%	
	<i>Transfer to Revolving Energy Fund</i>	3,291	3,291	3,291	4,303	1,341	(1,950)	-59.3%	
	<i>Transfer to Bond Fund</i>	300,000	300,000	300,000	300,000	300,000	0	0.0%	
	<i>Transfers to Health Insurance Fund</i>	-	-	17,826	342	1,114	(16,713)	-93.8%	
5990	Transfers To	337,080	303,811	321,637	600,969	523,489	201,852	62.8%	
5106	Leave Cash Out	68,519	57,636	29,241	31,457	36,513	7,272	24.9%	
5241	GF Admin Fees	553,422	558,336	592,576	590,451	620,220	27,644	4.7%	
Total		1,832,522	1,583,955	1,585,658	1,869,177	1,853,061	267,404	16.9%	

2019 Budget Notes:

5213 - Increase for 2019 because we have 9 properties up for appraisal next year clumped price \$1,000 each.

2020 Budget Notes:

5213 - Reduced for 2020 due to only having 3 scheduled for the upcoming year.

Transfer to Reserves - Increase here due to change in recording of transfer (lump sum of transfer is recorded here now instead of split between the docks). Change was made to increase transparency and to make it easier to follow.

2021 Budget Notes:

**City of Homer
2020/21 Operating Budget**

0601 PORT & HARBOR - HARBOR				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	373,853	403,833	392,581	396,858	410,204	17,623	4.5%
5102	Fringe Benefits	226,927	152,365	238,837	224,024	243,287	4,450	1.9%
5103	Part-time Wages	69,983	69,829	79,260	72,444	73,531	(5,729)	-7.2%
5104	Part-time Benefits	8,223	8,817	9,911	9,029	9,165	(746)	-7.5%
5105	Overtime	19,053	17,763	16,500	16,741	17,772	1,272	7.7%
5107	Part-time Overtime	62	146	1,700	1,700	1,700	0	0.0%
5108	Unemployment Benefits	2,861	3,199	-	-	-	0	0.0%
5112	PERS Relief	15,405	18,179	-	-	-	0	0.0%
	Total Salaries and Benefits	716,368	674,131	738,789	720,797	755,659	16,870	2.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	966	598	1,500	1,500	1,500	0	0.0%
5202	Operating Supplies	8,460	6,802	12,000	12,000	12,000	0	0.0%
5203	Fuel and Lube	16,511	17,377	16,000	16,000	16,000	0	0.0%
5204	Chemicals	-	2,784	3,000	3,000	3,000	0	0.0%
5207	Vehicle and Boat Maintenance	6,396	4,273	5,000	5,000	5,000	0	0.0%
5208	Equipment Maintenance	559	366	2,000	2,000	2,000	0	0.0%
5209	Building & Grounds Maintenance	6,320	4,683	5,000	5,000	5,000	0	0.0%
5210	Professional Services	1,097	1,049	5,000	5,000	5,000	0	0.0%
5213	Survey and Appraisal	1,200	-	-	-	-	0	0.0%
5217	Electricity	344,038	355,927	370,873	386,288	424,916	54,043	14.6%
5218	Water	43,292	48,764	57,027	50,393	50,393	(6,634)	-11.6%
5219	Sewer	6,701	9,231	7,316	8,347	8,347	1,031	14.1%
5220	Refuse and Disposal	52,441	22,439	60,000	60,000	60,000	0	0.0%
5227	Advertising	1,219	1,474	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	1,029	2,087	3,000	3,000	3,000	0	0.0%
5235	Membership Dues	547	500	750	750	750	0	0.0%
5236	Transportation	3,705	777	3,000	3,000	3,000	0	0.0%
5237	Subsistence	1,851	418	2,000	2,000	2,000	0	0.0%
5238	Printing and Binding	33	71	2,000	2,000	2,000	0	0.0%
5249	Oil Spill Response	-	1,664	2,000	2,000	2,000	0	0.0%
5287	Electrical Supplies	1,382	2,269	4,000	4,000	4,000	0	0.0%
5601	Uniform	4,339	3,281	4,000	4,000	4,000	0	0.0%
5602	Safety Equipment	5,050	4,304	5,000	5,000	5,000	0	0.0%
5603	Employee Training	2,100	1,949	3,000	3,000	3,000	0	0.0%
5638	Signage Parking Delineation	8,567	11,225	15,500	15,500	15,500	0	0.0%
	Total Maint. and Operations	517,805	504,312	589,965	599,777	638,405	48,440	8.2%
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>	-	-	-	-	-	0	0.0%
	<i>Transfer to Loan Payment to GF - Prin.</i>	57,648	87,345	85,755	56,359	59,791	(25,964)	-30.3%
	<i>Transfer to Loan Payment to GF - Interest</i>	6,000	11,472	13,062	13,980	10,547	(2,515)	-19.3%
5990	Transfers To	63,648	98,817	98,817	70,338	70,338	(28,479)	-28.8%
	Total	1,297,821	1,277,260	1,427,571	1,390,912	1,464,403	36,831	2.6%

Explanation of Line Items:

5217 - Covers the cost for electricity for the harbor floats, highmast lights and restrooms.

2019 Budget Notes:

5638 - Increased to include the annual costs for parking kiosk maintenance fees.

2020 Budget Notes:

5590 - Includes double loan payment to the General Fund for the purchase of Lot 42

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0602 PORT & HARBOR - PIONEER DOCK		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	25,695	27,658	26,871	43,074	44,388	17,517	65.2%
5102	Fringe Benefits	15,228	10,147	16,040	23,770	25,723	9,683	60.4%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	1,166	1,087	977	1,027	1,077	100	10.2%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,030	1,239	-	-	-	0	0.0%
Total Salaries and Benefits		43,120	40,130	43,887	67,872	71,188	27,301	62.2%
Maintenance and Operations								
5202	Operating Supplies	-	-	1,500	1,500	1,500	0	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	-	-	2,000	2,000	2,000	0	0.0%
5210	Professional Services	-	-	2,000	2,000	2,000	0	0.0%
5217	Electricity	6,133	7,688	16,847	18,210	20,031	3,184	18.9%
5218	Water	2,347	4,704	3,746	5,137	5,137	1,391	37.1%
5231	Tools and Equipment	1,114	-	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	0	0.0%
Total Maint. and Operations		9,594	12,392	29,093	31,847	33,668	4,575	15.7%
C/O and Transfers								
5990	Transfers To	100,000	300,692	271,984	0	0	(271,984)	-100.0%
Total		152,714	353,214	344,964	99,719	104,856	(240,108)	-69.6%

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.

2020 Budget Notes:

Transfer to Reserves - Decrease here due to change in recording of transfer (lump sum is recorded in Port-Admin instead of split between the docks). Change was made to increase transparency and to make it easier to follow.

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0603 PORT & HARBOR - FISH DOCK		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	204,306	213,216	194,929	177,263	185,139	(9,790)	-5.0%
5102	Fringe Benefits	123,065	87,574	129,878	109,268	119,419	(10,460)	-8.1%
5103	Part-time Wages	23,838	15,571	15,210	15,438	15,670	460	3.0%
5104	Part-time Benefits	9,412	2,585	1,902	1,924	1,953	51	2.7%
5105	Overtime	3,910	4,455	7,701	7,701	7,701	0	0.0%
5107	Part-time Overtime	1,358	1,364	2,179	2,179	2,179	0	0.0%
5108	Unemployment Benefits	55	-	-	-	-	0	0.0%
5112	PERS Relief	9,360	9,370	-	-	-	0	0.0%
Total Salaries and Benefits		375,303	334,135	351,799	313,774	332,060	(19,739)	-5.6%
<u>Maintenance and Operations</u>								
5201	Office Supplies	487	203	500	500	500	0	0.0%
5202	Operating Supplies	2,924	2,949	3,000	3,000	3,000	0	0.0%
5203	Fuel and Lube	3,072	2,051	3,000	3,000	3,000	0	0.0%
5204	Chemicals	1,295	797	3,000	3,000	3,000	0	0.0%
5208	Equipment Maintenance	31,374	31,623	37,000	37,000	37,000	0	0.0%
5209	Building & Grounds Maintenance	10,066	8,215	13,000	13,000	13,000	0	0.0%
5210	Professional Services	5,242	6,893	5,000	5,000	5,000	0	0.0%
5217	Electricity	161,523	157,005	179,901	175,942	193,536	13,635	7.6%
5218	Water	15,319	11,463	21,062	22,811	22,811	1,749	8.3%
5219	Sewer	299	364	325	1,028	1,028	703	216.6%
5231	Tools and Equipment	1,198	968	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	360	325	-	-	-	0	0.0%
5250	Camera Area Network	3,148	1,766	1,000	4,000	4,000	3,000	300.0%
5601	Uniform	89	-	-	-	-	0	0.0%
5602	Safety Equipment	2,228	1,228	1,000	1,000	1,000	0	0.0%
5603	Employee Training	1,470	1,998	1,000	1,000	1,000	0	0.0%
Total Maint. and Operations		240,093	227,848	270,289	271,781	289,375	19,087	7.1%
<u>C/O and Transfers</u>								
5990	Transfers To	80,000	6,261	-	-	-	0	0.0%
Total		695,396	568,244	622,087	585,555	621,435	(652)	-0.1%

Budget Notes:

City of Homer
2020/21 Operating Budget

0604 PORT & HARBOR - DEEP WATER DOCK				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	29,926	32,155	31,336	43,074	44,388	13,053	41.7%
5102	Fringe Benefits	17,504	11,563	18,426	23,770	25,723	7,297	39.6%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	1,356	1,258	1,165	1,222	1,260	95	8.1%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	1,207	1,440	-	-	-	0	0.0%
	Total Salaries and Benefits	49,994	46,416	50,927	68,067	71,371	20,444	40.1%
<u>Maintenance and Operations</u>								
5203	Fuel and Lube	669	209	600	600	600	0	0.0%
5209	Building & Grounds Maintenance	-	-	1,000	1,000	1,000	0	0.0%
5210	Professional Services	300	1,574	2,000	2,000	2,000	0	0.0%
5217	Electricity	9,118	9,004	8,293	9,009	9,910	1,617	19.5%
5218	Water	6,613	11,882	11,460	9,111	9,111	(2,349)	-20.5%
5219	Sewer	837	587	820	1,620	1,620	800	97.6%
5231	Tools and Equipment	1,076	-	1,000	1,000	1,000	0	0.0%
5250	Camera Area Network	-	-	-	4,000	4,000	4,000	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	0	0.0%
5627	Port Security	25,107	28,427	27,500	2,000	2,000	(25,500)	-92.7%
	Total Maint. and Operations	43,721	51,681	53,673	31,340	32,241	(21,432)	-39.9%
<u>C/O and Transfers</u>								
5990	Transfers To	300,000	-	-	-	-	0	0.0%
	Total	393,715	98,098	104,600	99,406	103,612	(988)	-0.9%

Budget Notes:

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0605 PORT & HARBOR - OUTFALL LINE				Amended	Draft	Draft	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	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>								
5209	Building & Grounds Maintenance	-	306	3,000	3,000	3,000	0	0.0%
5210	Professional Services	3,225	-	-	-	-	0	0.0%
5637	Diving Services	-	2,475	3,500	3,500	3,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>3,225</u>	<u>2,781</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>	<u>0.0%</u>
<u>C/O and Transfers</u>								
5990	Transfers To	3,000	-	-	-	-	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>6,225</u>	<u>2,781</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>	<u>0.0%</u>

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.

2020 Budget Notes:

2021 Budget Notes:

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2020/21 Operating Budget

0606 PORT & HARBOR - FISH GRINDER		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	0	0.0%
5102	Fringe Benefits	-	-	-	-	-	0	0.0%
5103	Part-time Wages	-	-	-	-	-	0	0.0%
5104	Part-time Benefits	-	-	-	-	-	0	0.0%
5105	Overtime	-	-	-	-	-	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	-	-	-	-	-	0	0.0%
Total Salaries and Benefits		0	0	0	0	0	0	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	144	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	9,094	21,080	14,000	14,000	14,000	0	0.0%
5209	Building & Grounds Maintenance	2,190	137	2,500	2,500	2,500	0	0.0%
5218	Water	2,314	4,787	4,975	7,534	7,534	2,559	51.4%
5235	Membership Dues	615	1,165	-	-	-	0	0.0%
Total Maint. and Operations		14,213	27,313	25,475	28,034	28,034	2,559	10.0%
<u>C/O and Transfers</u>								
5990	Transfers To	7,300	-	-	-	-	0	0.0%
Total		21,513	27,313	25,475	28,034	28,034	2,559	10.0%

2020 Budget Notes:

2021 Budget Notes:

City of Homer
2020/21 Operating Budget

0611 PORT & HARBOR - HARBOR MAINTENANCE				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	156,639	157,192	161,337	164,493	170,331	8,994	5.6%
5102	Fringe Benefits	87,612	60,503	96,279	90,953	98,725	2,445	2.5%
5103	Part-time Wages	14,401	14,663	16,277	16,522	16,769	492	3.0%
5104	Part-time Benefits	2,061	1,848	2,035	2,059	2,090	55	2.7%
5105	Overtime	1,593	1,449	1,923	1,923	1,923	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	432	-	-	-	-	0	0.0%
5112	PERS Relief	6,651	7,142	-	-	-	0	0.0%
	Total Salaries and Benefits	269,389	242,797	277,852	275,950	289,838	11,986	4.3%
<u>Maintenance and Operations</u>								
5201	Office Supplies	57	155	600	600	600	0	0.0%
5202	Operating Supplies	6,370	3,216	6,000	6,000	6,000	0	0.0%
5203	Fuel and Lube	12,551	13,122	12,000	12,000	12,000	0	0.0%
5207	Vehicle and Boat Maintenance	11,907	13,336	12,000	12,000	12,000	0	0.0%
5208	Equipment Maintenance	5,854	4,741	8,000	8,000	8,000	0	0.0%
5209	Building & Grounds Maintenance	9,767	6,398	12,000	12,000	12,000	0	0.0%
5210	Professional Services	4,643	2,974	4,500	4,500	4,500	0	0.0%
5217	Electricity	7,478	6,950	8,601	8,444	9,288	688	8.0%
5218	Water	1,005	781	1,228	998	998	(230)	-18.7%
5219	Sewer	1,411	935	1,380	1,241	1,241	(139)	-10.1%
5231	Tools and Equipment	3,451	3,371	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	455	265	500	500	500	0	0.0%
5236	Transportation	778	1,015	2,000	2,000	2,000	0	0.0%
5237	Subsistence	941	780	1,000	1,000	1,000	0	0.0%
5256	Waste Oil Disposal	28,072	36,978	35,000	45,000	45,000	10,000	28.6%
5258	Float and Ramp Repairs	(2,025)	9,940	15,000	15,000	15,000	0	0.0%
5601	Uniform	2,824	3,170	3,500	3,500	3,500	0	0.0%
5602	Safety Equipment	3,158	1,447	3,000	3,000	3,000	0	0.0%
5603	Employee Training	570	1,974	3,000	3,000	3,000	0	0.0%
5637	Diving Services	1,600	3,750	5,000	5,000	5,000	0	0.0%
	Total Maint. and Operations	100,867	115,300	138,309	147,783	148,627	10,319	7.5%
	Total	370,256	358,098	416,161	423,733	438,465	22,304	5.4%

2020 Budget Notes:

5256 - Increasing because of "current global economic conditions". NRC used to take the used oil just for the cost of trucking but now will be charging \$0.70 per gallon.

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0612 PORT & HARBOR - PIONEER DOCK MAINTENANCE		Amended	Draft	Draft	Δ %			
A/C Num.	Expenditure Categories & Descriptions	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	19,805	19,866	20,368	20,847	21,585	1,217	6.0%
5102	Fringe Benefits	11,338	7,597	12,104	11,469	12,443	339	2.8%
5103	Part-time Wages	1,800	1,833	2,035	2,065	2,096	61	3.0%
5104	Part-time Benefits	228	231	254	257	261	7	2.7%
5105	Overtime	204	186	239	239	239	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	788	903	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>34,163</u>	<u>30,617</u>	<u>35,000</u>	<u>34,877</u>	<u>36,625</u>	<u>1,625</u>	<u>4.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	492	309	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	2,425	333	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	656	248	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	314	-	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>3,887</u>	<u>890</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>38,050</u>	<u>31,506</u>	<u>41,000</u>	<u>40,877</u>	<u>42,625</u>	<u>1,625</u>	<u>4.0%</u>

Budget Notes:

City of Homer
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0614 PORT & HARBOR - DEEP WATER DOCK MAINTENANCE				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	19,805	19,866	20,368	20,847	21,585	1,217	6.0%
5102	Fringe Benefits	11,338	7,597	12,104	11,469	12,443	339	2.8%
5103	Part-time Wages	1,800	1,833	2,035	2,065	2,096	61	3.0%
5104	Part-time Benefits	227	231	254	257	261	7	2.7%
5105	Overtime	204	186	239	239	239	0	0.0%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	788	903	-	-	-	0	0.0%
	Total Salaries and Benefits	34,163	30,617	35,000	34,877	36,625	1,625	4.6%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	921	286	500	500	500	0	0.0%
5203	Fuel and Lube	150	419	-	-	-	0	0.0%
5209	Building & Grounds Maintenance	6,954	11,476	8,000	8,000	8,000	0	0.0%
5231	Tools and Equipment	303	71	1,000	1,000	1,000	0	0.0%
5250	Camera Area Network	1,263	4,970	5,000	5,000	5,000	0	0.0%
5602	Safety Equipment	1,169	-	2,000	2,000	2,000	0	0.0%
	Total Maint. and Operations	10,762	17,222	16,500	16,500	16,500	0	0.0%
	Total	44,925	47,838	51,500	51,377	53,125	1,625	3.2%

Budget Notes:

City of Homer
2020/21 Operating Budget

0615 LOAD & LAUNCH RAMP				Amended	Draft	Draft	Δ %	
A/C	Expenditure Categories	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	2019 to 2021	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	23,773	23,927	24,475	24,958	25,749	1,274	5.2%
5102	Fringe Benefits	13,786	9,103	14,500	13,704	14,839	339	2.3%
5103	Part-time Wages	8,837	14,491	16,070	11,283	11,452	(4,618)	-28.7%
5104	Part-time Benefits	1,007	1,832	2,009	1,406	1,427	(582)	-29.0%
5105	Overtime	686	639	416	629	629	213	51.2%
5107	Part-time Overtime	11	49	-	-	-	0	0.0%
5108	Unemployment Benefits	-	39	-	-	-	0	0.0%
5112	PERS Relief	-	1,106	-	-	-	0	0.0%
	Total Salaries and Benefits	48,101	51,185	57,470	51,980	54,097	(3,374)	-5.9%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	150	243	500	500	500	0	0.0%
5203	Fuel and Lube	1,058	752	1,300	1,300	1,300	0	0.0%
5209	Building & Grounds Maintenance	309	304	5,000	5,000	5,000	0	0.0%
5210	Professional Services	540	220	500	500	500	0	0.0%
5217	Electricity	2,855	3,499	3,436	3,312	3,643	207	6.0%
5218	Water	1,544	1,102	1,579	1,295	1,295	(284)	-18.0%
5219	Sewer	3,264	1,885	2,613	2,340	2,340	(273)	-10.5%
5220	Refuse and Disposal	3,494	936	3,300	3,300	3,300	0	0.0%
5231	Tools and Equipment	15	1,100	1,000	1,000	1,000	0	0.0%
5250	Camera Area Network	390	2,082	5,000	5,000	5,000	0	0.0%
5252	Credit Card Expenses	1,413	1,486	4,000	4,000	4,000	0	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	0	0.0%
	Total Maint. and Operations	15,032	13,609	29,229	28,547	28,878	(351)	-1.2%
<u>C/O and Transfers</u>								
5990	TRANSFERS TO L/L RESERVE	46,354	49,517	38,301	47,356	42,160	3,859	10.1%
	Total	109,487	114,311	125,000	127,884	125,135	135	0.1%

Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
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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:

- Capital Asset Repair and Maintenance Allowance Fund (152 and 156)
- Utility (Water & Sewer) Depreciation Reserves (256)
- Port & Harbor Depreciation Reserves (456 & 452)

Project Reserves Include:

- General Fund Capital Improvement Fund (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
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Notes:

1. **General Fund Capital Improvement Fund (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.

Capital Asset Repair and Maintenance Allowance Fund

General Fund		Actual	Actual	Actual	Actual	Est.
Fund & Account #	A/C Name	12/31/2015	12/31/2016	12/31/2017	12/31/2018	8/31/2019
156-0367	PUBLIC ART RESERVES	171	171	171	171	172
156-0369	SEAWALL RESERVES	57,513	37,185	27,193	28,350	27,252
156-0370	Animal Shelter	(29,158)	0	20,000	19,400	19,400
156-0372	Parks Needs Assessments	680	680	680	680	680
156-0375	General Fund Reserves	91,470	117,114	131,632	157,556	222,378
156-0384	CITY HALL DEPRECIATION	(91,796)	78,204	174,542	291,630	288,137
156-0385	PARKS & REC DEPRECIATION	79,381	74,381	47,702	31,602	112,460
156-0387	PLANNING DEPRECIATION	36,076	46,076	38,166	38,166	38,166
156-0388	Airport Reserve	27,608	27,608	27,608	26,858	126,858
156-0390	LIBRARY DEPRECIATION	14,703	14,703	67,323	156,423	206,274
156-0393	FIRE DEPRECIATION	45,302	44,175	94,961	94,961	94,961
156-0394	POLICE DEPRECIATION	101,078	84,296	269,103	269,103	233,864
156-0395	PUBLIC WORKS DEPR.	235,013	299,815	299,815	276,121	322,180
156-0396	OLD MIDDLE SCHOOL DEPR.	188,131	188,131	188,131	187,818	187,818
156-0397	Fishing Hole Depr Res	113,546	113,546	111,566	110,165	110,165
156-0398	Information Systems Res.	(24,658)	7,746	67,746	267,746	267,746
156-0399	SISTER CITIES	18,197	18,197	18,197	18,197	18,197
156-0400	ADA Reserve	0	0	0	100,000	100,000
Fund Balance		863,257	1,152,028	1,584,536	2,074,947	2,376,707

General Fund - Fleet		Actual	Actual	Actual	Actual	Est.
Fund & Account #	A/C Name	12/31/2015	12/31/2016	12/31/2017	12/31/2018	8/31/2019
152-0375	ADMIN FLEET RESERVES	66,383	68,918	71,419	80,947	109,574
152-0380	Administrative	41,929	41,929	41,929	41,929	41,929
152-0381	FIRE FLEET RESERVES	116,998	(7,187)	88,313	284,211	355,434
152-0382	POLICE FLEET	17,032	33,822	35,007	196,853	214,938
152-0383	PUBLIC WORKS FLEET	116,112	128,708	63,414	28,707	44,448
152-0391	FLEET INSURANCE RESERVES	139,819	139,818	139,818	139,818	139,818
Fund Balance		498,272	406,008	439,900	772,464	906,140

Water and Sewer Depreciation Reserve

Water and Sewer		Actual	Actual	Actual	Actual	Est.
Fund & Account #	A/C Name	12/31/2015	12/31/2016	12/31/2017	12/31/2018	8/31/2019
256-0378	Water	2,224,878	2,490,079	2,593,246	2,650,270	2,677,672
256-0379	Sewer	1,861,716	1,930,940	2,153,985	1,980,097	2,071,159
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
Fund Balance		4,216,594	4,551,019	4,877,231	4,760,367	4,878,831

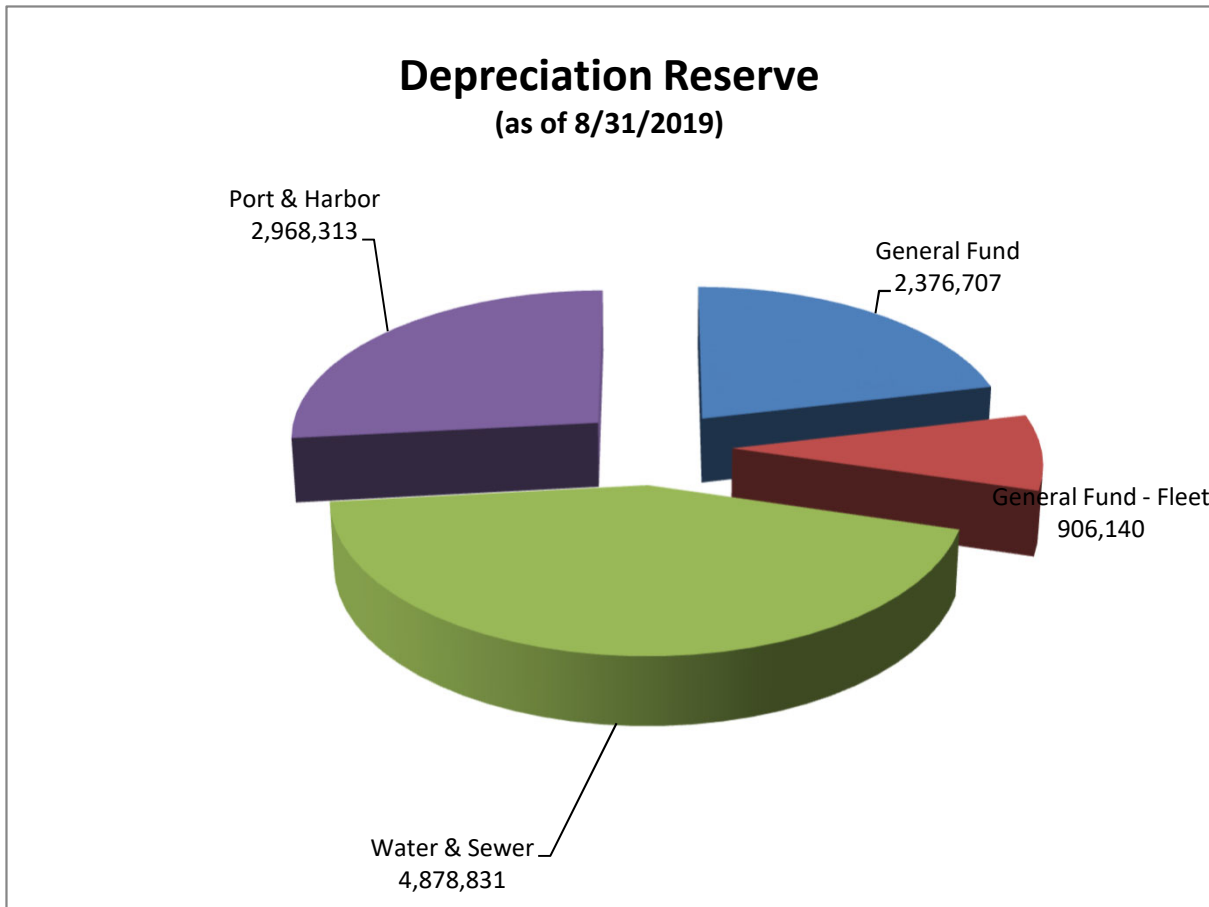
Port and Harbor Depreciation Reserve

Port and Harbor		Actual	Actual	Actual	Actual	Est.
Fund & Account #	A/C Name	12/31/2015	12/31/2016	12/31/2017	12/31/2018	8/31/2019
456-0380	P & H Reserve	2,637,893	2,586,074	2,539,720	2,490,203	2,451,902
	Load and Launch Reserve	0	51,819	98,173	147,690	185,991
456-0382	P & H Bond Reserve	280,995	292,595	302,645	316,895	330,420
Fund Balance		2,918,888	2,930,488	2,940,538	2,954,788	2,968,313

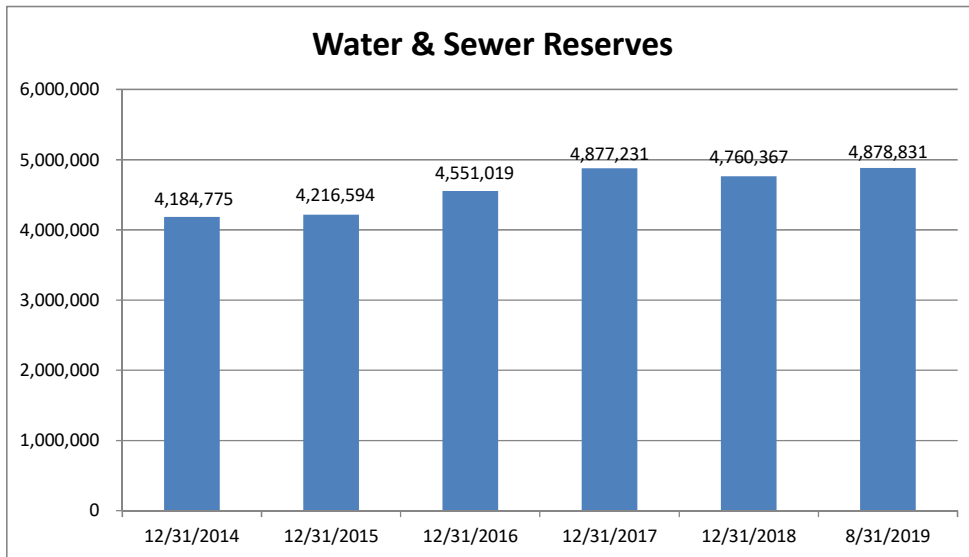
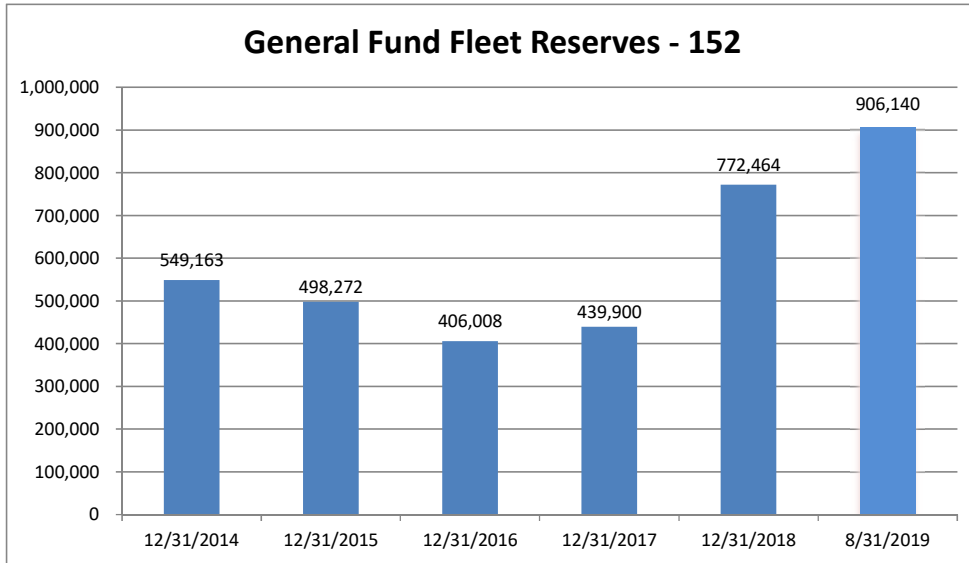
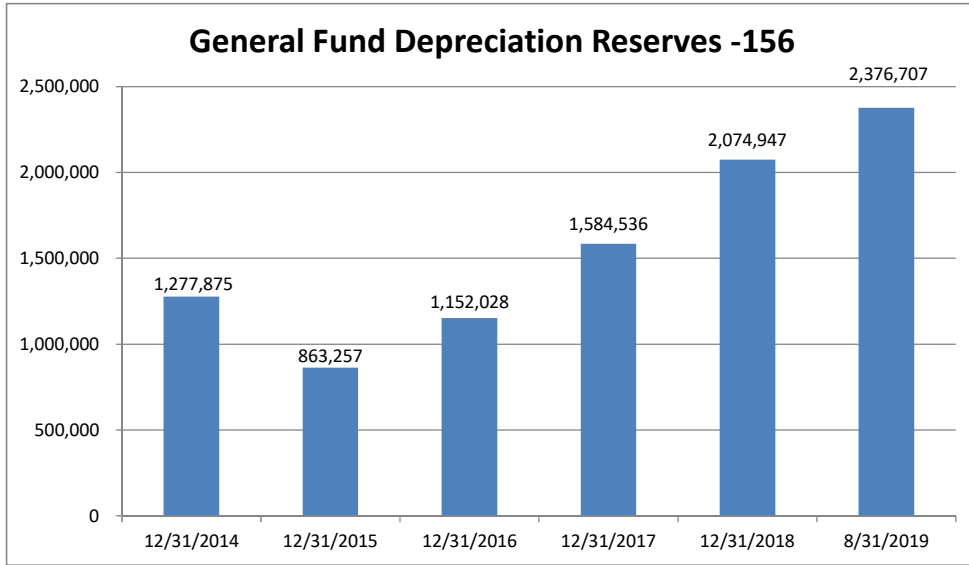
Port and Harbor - Fleet		Actual	Actual	Actual	Actual	Est.
Fund & Account #	A/C Name	12/31/2015	12/31/2016	12/31/2017	12/31/2018	8/31/2019
452-0374	P & H Fleet Reserve	130,735	121,214	151,214	181,214	211,214
Fund Balance		130,735	121,214	151,214	181,214	211,214

**City of Homer
2020/21 Operating Budget**

Depreciation Reserve	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>8/31/2019</u>
General Fund	863,257	1,152,028	1,584,536	2,074,947	2,376,707
General Fund - Fleet	498,272	406,008	439,900	772,464	906,140
Water & Sewer	4,216,594	4,551,019	4,877,231	4,760,367	4,878,831
Port & Harbor	2,918,888	2,930,488	2,940,538	2,954,788	2,968,313
<u>Total</u>	<u>8,497,011</u>	<u>9,039,543</u>	<u>9,842,206</u>	<u>10,562,566</u>	<u>11,129,990</u>

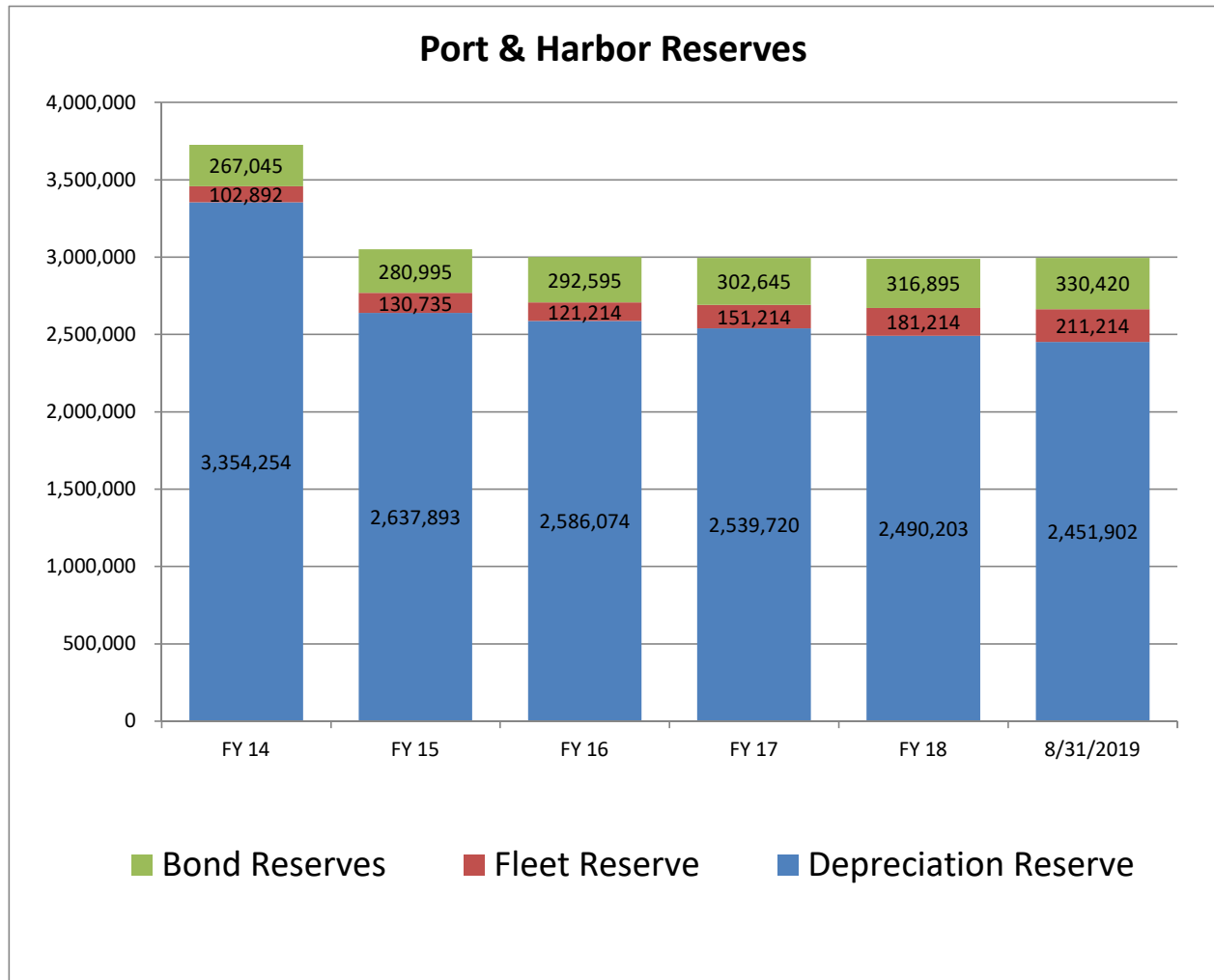


**City of Homer
2020/21 Operating Budget**



**City of Homer
2020/21 Operating Budget**

Fiscal Year	Depreciation Reserve	Fleet Reserve	Bond Reserves	Total
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	2,637,893	130,735	280,995	3,049,623
FY 16	2,586,074	121,214	292,595	2,999,883
FY 17	2,539,720	151,214	302,645	2,993,579
FY 18	2,490,203	181,214	316,895	2,988,312
8/31/2019	2,451,902	211,214	330,420	2,993,536



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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2020 - 2021 OPERATING BUDGET**

Fund Dept A/C	Requests (>=\$5000) Description	BY	Amount	City Manager Approval	Council Approved
	General Fund - 2020				
??	Metal Security Rolling Counter Door	Clerks	\$3,000	\$3,000	
??	Records Storage Space/Document Management System	Clerks	\$8,000	\$8,000	
156-0393	Self Contained Breathing Apparatus (SCBA) Replacement	HVFD	\$170,000	\$170,000	
156-0393	Nozzle Replacement	HVFD	\$15,000	\$15,000	
	Repair and paint Fire Training Building	HVFD	\$15,000	-	
156-0394	Microwave Link Replacement- Phase I	HPD	\$11,511	\$11,511	
156-0394	Cell Phone Replacement	HPD	\$12,320	\$12,320	
156-0394	Replace 2 Dispatch Workstations	HPD	\$49,409	\$49,409	
156-0398	Departmental Servers	IT	\$50,000	\$50,000	
	Building Wireless network refresh (all Departments except library and HPD)	IT	\$10,000	-	
156-0385	Ballfield Maintenance (#1 of 6)	Parks	\$20,000	\$20,000	
156-0385	Pioneer Avenue Banners - Summer, Winter, Holiday	Parks	\$10,000	\$10,000	
156-0385	Fire Rings	Parks	\$10,000	\$10,000	
	Ballfield Maintenance (#2 of 6)	Parks	\$20,000	-	
	Bayview Park Improvements	PARCAC	\$20,000	-	
	Transportation Plan	Planning	\$120,000	-	
156-0388	Airport Roof Replacement	PW	\$150,000	\$150,000	
	Airport Sidewalk Repair/Replacement	PW	\$40,000	-	
	Airport Backup Generator	PW	\$85,000	-	
156-0395	Mattox Road Gas Line Relocation	PW	\$20,000	\$20,000	
156-0395	Fuel Island Replacement	PW	\$85,000	\$85,000	
156-0395	Hornaday Park Main Restroom Prelim. Design	PW	\$15,000	\$15,000	
	Total 2020 General Fund Requests		886,920	629,240	-
	General Fund - 2021				
	Microwave Link Replacement- Phase II	HPD	\$28,609	-	
	Electronic Reader Board	HVFD	\$30,000	-	
156-0393	Lighting Upgrade	HVFD	\$24,000	\$24,000	
156-0393	Thermal Imaging Cameras	HVFD	\$16,000	\$16,000	
	Spit Plan	Planning	\$50,000	-	
	Bishops Beach SST Restrooms Replacment	PW	\$75,000	-	
	Hornaday Campground SST Restroom Replacement	PW	\$75,000	-	
	Airport Terminal Exterior Paint	PW	\$21,000	-	
	Spit Handicap/ADA vehicle parking improvement	ADA	\$34,560	-	
	Total 2021 General Fund Requests		354,169	40,000	-
	Water/Sewer - 2020				
256-0378	Comercial Meter Replacement	Water	\$80,000	\$80,000	
256-0379	Launch Ramp Lift Station enclosure	Sewer	\$17,500	\$17,500	
256-0379	STP On-line and lab meters	Sewer	\$39,800	\$39,800	
256-0378	WTP On-line and lab meters	Water	\$49,258	\$49,258	
256-0378	Gas detection system	Water	\$8,000	\$8,000	
256-0378	Dredge for WTP	Water	\$10,000	\$10,000	
256-0378	Dustless Blasting Equipment	Water	\$6,250	\$6,250	
256-0379	Dustless Blasting Equipment	Sewer	\$6,250	\$6,250	
	Total 2020 Water and Sewer Reserves		217,058	217,058	-

**CITY OF HOMER
2020 - 2021 OPERATING BUDGET**

	Water/Sewer - 2021				
	T2 Pay Station for PW RV Dump Site.	Sewer	\$15,000	-	
256-0378	Data Loggers for leak detection	Water	\$18,000	\$18,000	
	Total 2021 Water and Sewer Reserves		33,000	18,000	-
	Port and Harbor- 2020				
	Fish Grinder Building Replacement		\$200,000	-	
	Fish Dock Crane Re-Build		\$85,000	-	
	Fire Cart Rebuild (Cart #4 of 7)		\$25,000	-	
	Electrical Pedestal Replacement EE Float		\$10,000	-	
456-0380	Fish Grinder Outfall Line Pump		\$19,000	\$19,000	
456-0380	Snow Plow Replacement		\$8,000	\$8,000	
456-0380	Electrical Loadbank Testing Equipment		\$6,000	\$6,000	
	Handheld Radio Upgrade		\$18,000	-	
	Total 2020 Port Reserves		371,000	33,000	-
	Port and Harbor- 2021				
	Fire Cart Rebuild Cart (#5 of 7)		\$25,000	-	
456-0380	Commercial Barge Ramp Improvement		\$6,000	\$6,000	
	Total 2021 Port Reserves		31,000	6,000	-
	HART-Homer Area Roads & Trails				
	Total HART		-	-	-
	Total Capital Requests Only		1,893,147	943,298	-

City of Homer Deferred Capital Projects (2020-2021)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Clerk's Office	Metal Security Rolling Counter Door	The Rolling Counter Door to the City Clerks office provides no security. It doesn't lock and the mechanism that causes the window to close in the event of a fire does not work. This means access to the City Clerk's office when people are in the building after hours and reduced fire protection.	\$3,000
Clerk's Office	Records Storage Space/Document Management System	There is limited document storage space for paper records on shelving that appears could collapse at any time. This Management System can reduce the continued accumulation of paper records and provide the City with more storage space.	\$8,000
Fire	Self Contained Breathing Apparatus (SCBA) Replacement	Significant improvements have been made in current SCBA technology that improves firefighter safety. An SCBA failure in a fire is life threatening. DOT regulations prohibit the refilling of SCBA cylinders when they reach 15 years, which is how old the City's SCBA currently is. Drop Dead Date per NFPA Standard 1981 for SCBA, which has been updated in 2018 with new standards for SCBA. Grant funding may be secured to cover this cost.	\$170,000
Fire	Nozzle replacement	The Fire Dept. cannot extinguish fires without nozzles. The outdated, 10-30 year old models currently on hand are not as effective or as safe as the newer models.	\$15,000
Fire	Repair and paint Fire Training Building	Sandblasting and repainting the two highly modified steel containers that are the structures used for the Fire Training Facility on the Homer Spit. This project will help preserve the facility and will save money by intervening before the cost mounts as the rust spreads. Annual delay will add to the cost.	\$15,000
Fire	Electronic Reader Board	It will diminish the exposure to emergency and non-emergency messaging provided by City departments. The public will continue to use the City's websites, social media platforms, KPB emergency notification system, and the local media to receive public advisory messages including emergency messages, upcoming special events, training opportunities, and statistical information.	\$30,000
Fire	Lighting Upgrade	The current halogen and incandescent lighting on the City's emergency response apparatus will continue to provide auxiliary lighting for first responders. This will decrease the effectiveness of emergency responders at meeting the mission of providing quality public safety services to the community due to the limited visibility halogen and incandescent lighting provides when compared to LED light fixtures.	\$24,000
Fire	Thermal Imaging Cameras (TICs)	If the City does not have TICs, it will take longer to find victims and increase the time firefighters are present in hazardous situations. Firefighters will have to continue conducting grid searches throughout a compromised building/room when a TIC would have allowed firefighters to see through smoke and dark conditions by scanning a room from a doorway.	\$16,000
HPD	Microwave Link Replacement- Phase I and Phase II	The existing links are old and not capable of meeting current system needs. Old links would have to be moved to the new station and then replaced at a later date. The old link to the Skyline site does not support enough data flow to enable full functionality of the repeaters. Some useful features of the new repeaters cannot be used without upgrading the microwave links. Phase I will cost \$11,511 and Phase II will cost \$28,609; staff will try to secure grant funding for Phase II costs.	\$40,120
HPD	Cell Phone Replacement	Upgrade and replace all Police Department cell phones. Cell phones are currently issued to every police officer, the lead dispatcher, dispatch and the jail. Existing cell phones are dated and past the replacement date recommended by IT. Cell phones are utilized for many daily communication needs in the police department. Our phones are starting to have problems causing various transmission and texting failures. IT often has to be involved to restore full operability. Failing to replace these phones soon could cause serious disruptions to critical communications during emergencies.	\$12,320
HPD	Replace 2 Dispatch Workstations	Grant funding may be secured to cover this cost.	\$49,409
IT	Departmental Servers	Departmental servers were refreshed in an adhoc fashion in 2015 with refurbished machines due to all the existing one being 7-10 years old. A 5 year cycle, which we haven't done in the past, puts them due 2020. City data and productivity at risk due to increasing chance of critical workflow systems being unavailable due to aging hardware that is past service life an more prone to failure.	\$50,000
IT	Building Wireless network refresh (all Departments except library and HPD)	The current citywireless access points were installed in 2013. The wireless radio standard that they implement is now 2 generations old. Also there is now a newer wireless security model (WPA3) that is just starting to appear in devices. The current Access Points only support WPA2. A 2021 replacement would give us 7 years of useful life which is what is expected from enterprise wireless systems. No definitive dates set for Payment Card Industry (PCI) compliance. City can mitigate by only using hardwired Ethernet for PCI devices.	\$10,000

City of Homer Deferred Capital Projects (2020-2021)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Parks & Recreation	Ballfield Maintenance (#1 of 6)	Homer's 6 ballfields need the infield and outfield rehabbed as well as work on fences and dugouts is also required. As all should be rehabbed over a ten year period, work will proceed on a rolling basis of one field and two dugouts per year. Maintenance work for the ballfields and dugouts will be staggered to rehab one field and two dugouts.	\$20,000
Parks & Recreation	Pioneer Avenue Banners - Summer, Winter, Holdiay	City may stop putting up summer, winter/holdiday decorations. Reduced beautification of Pioneer Avenue.	\$10,000
Parks & Recreation	Fire Rings	Not all City of Homer campsites have fire rings. This project provides fire rings for those that do not have any.	\$10,000
Parks & Recreation	Ballfield Maintenance (#2 of 6)	Rehab one field and two dugouts	\$20,000
PARCAC	Bayview Park Improvements	Continued deterioration of existing playground equipment.	\$20,000
Port & Harbor	Fish Grinder Building Replacement	The fish grinder building will continue to rust until it can no longer safely support the fish grinder, associated equipment, and outfall line; this facility is a necessity to all fishing operations since this is where fish waste ends up.	\$200,000
Port & Harbor	Fish Dock Crane Re-Build	The Fish Dock cranes are public use cranes and, by their designed purpose, are routinely put under the stress of heavy loads ranging from 2 to 5 tons that are, at times, suspended directly over privately owned, high property value, vessels. Failing to replace and rebuild them as parts continue to age and accumulate wear increases the risk of a failure, causing a safety hazard for both public individuals and private property, which in turn places the City at risk. Fish Dock cranes must be maintained to OSHA standards.	\$85,000
Port & Harbor	Fire Cart Rebuild (#4 of 7)	The fire carts are the first response to fire in the harbor basin and are used to protect both lives and millions of dollars in property. Failure of one of these carts during an emergency could result in the loss of life or injury to both the responding firefighters and the public. If these carts were not available a secondary emergency water supply/fire prevention system would have to be installed throughout the harbor for the City to remain in compliance. Preliminary research into such an option shows that project costs would be unfeasible. The fire carts are part of the fire response system approved by the Fire Marshal.	\$25,000
Port & Harbor	Electrical Pedestal Replacement EE Float	The purpose of this project is to upgrade an existing service with reliable/modern units that will give the customers consistent electrical service for their vessels and reduce the amount of maintenance required to keep the units on line. Without replacement, the pedestals will need to be removed as they fail and available services to customers will decrease.	\$10,000
Port & Harbor	Fish Grinder Outfall Line Pump	The operation of this system is directly tied to our DEC SWPPP Permit. If this system fails, and we have no replacement parts to fix it, the City of Homer will be out of compliance with our permit. Also, there are the obvious problems associated with having a giant vault of stagnant, rotting, fish guts with nowhere to go. APDES Permit AKR06AA20, under general permit MSGP- AKR060000.	\$19,000
Port & Harbor	Snow Plow Replacement	The Port maintenance department is responsible for snow removal of all the city uplands and docks on the the Spit. Our snow plow feet consists of four trucks and one loader. Without a replacement snow plow for the 2020 winter season one snow removal vehicle will be frequently out of service, leading to slower clearing of roadways, parking areas and facilities, and a greater work load transferred to the remaining vehicles.	\$8,000
Port & Harbor	Electrical Loadbank Testing Equipment	Testing will continue to take significantly more hours of valuable maintenance staff time and results will be limited and less accurate.	\$6,000
Port & Harbor	Handheld Moorage Inventory Collection Device Software Upgrade	Without a software bridge the portable inventory devices will no longer be able to update with our main software. These devices currently link to the main system to download nightly. Without updates they would become an increasingly susceptible weak link in our software system and failure of a device would mean a loss of data.	-
Port & Harbor	Handheld Radio Upgrade	Handheld radios are an essential tool for our people as they work out in the field. They are used to communicate with our customers, law enforcement, EMS and the US Coast Guard. The handheld radio is a primary safety tool.	\$18,000
Port & Harbor	Fire Cart Rebuild (#5 of 7)	--	\$25,000
Port & Harbor	Commercial Barge Ramp Improvement	As the bottom of the barge ramp continues to degrade it will lead to an increasingly restrictive, less effective, use of the facility as heavier equipment will no longer be able to use it. If left long enough without repair the facility will have to be closed to all use.	\$6,000
Port & Harbor	Handicap Vehicle Parking Improvement	Lacke of universal accessibility to Harbor facilities.	\$34,560
Planning	Transportation Plan	Update and replace Homer's 2005 Transportation Plan. If not updated, we will be working with an outdated plan that may not reflect transportation policies in the best interests of the City. Many projects have been completed and several project no longer have the support that they once had. The traffic and population estimates of the current plan have not progressed as projected.	\$120,000

City of Homer Deferred Capital Projects (2020-2021)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Planning	Spit Plan	Review and update 2011 Spit Comprehensive Plan. This item is near it's useful life. Immediate erosion concern elevates the concern for an update. If not updated, the consequences are related to addition erosion due to storm event and the possible effect to infrastructure. The need increase every year.	\$50,000
Public Works Building Maintenance - Airport	Terminal Exterior Paint	Damage to siding material and poor representation to community and visitors.	\$21,000
Public Works Building Maintenance- Airport Terminal	Roof Replacement	The shingle roof system is around 28 years old and has had to regularly have blown off shingles replaced. Some areas are large in nature, and while making the repairs, loose fasteners of nearby shingles are apparent. There is extensive flashing items on this project, and four small flat roofs that make it so that a design should take place so that the best installation needs are determined. If not replaced, more expected shingles will disappear and the chance for damage to the structure and facilities within the building.	\$150,000
Public Works Building Maintenance - Airport Terminal	Sidwalk Repair/Replacement	There are multiple areas of the sidewalk around the airport terminal building that continue to heave each year as year creating a tripping hazard lip of as much as 1". Additionally, some doors are unable to open without grinding down the surface of the walk/entry. These areas settle down after breakup, but each year the settling is less. Simply removing and replacing the problem spots (quite a few) does not seem like a proper fix. It is believed that extensive subsurface work is required over the whole concreted area. Not repairing these areas poses potential injury/Lawsuit.	\$40,000
Public Works Building Maintenance- Airport Terminal	Backup Generator	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. Consequence if not funded: Continued periodic outages that take most of the terminals lights and outlets out of service, including the tenants and their operations.	\$85,000
Public Works - Misc.	Mattox Road Gas Line Relocation	Enstar's gas main will remain shallow to the point of taking them out of federally regulated depth requirements. Approximately 725 lineal feet of two-inch mainline needs to be re-bored.	\$20,000
Public Works Building Maintenance- Parks	Hornaday Park Main Restroom Prelim. Design	40 year old facility is falling apart and gives poor representation to City parks. This will fund a preliminary study that will position the City for grant funding to assist in covering the \$325,000 expense of replacing the restroom.	\$15,000
Public Works Building Maintenance- Parks	Bishops Beach SST Restrooms Replacement	The two waterless Romtec SST (Sweet Smelling Technology) vault restrooms at Bishops Beach are plastic facilities on a concrete slab with vaults below that get pumped out when full. These plastic buildings are 25 years old and in disrepair. One has been closed the entire 2019 season due to a rotted metal door. The existing concrete slab may be able to be reused, but the buildings should be replaced. We are currently looking into a replacement door and frame for the one restroom. Poor representation in parks, and only one of the two facilities is functional.	\$50,000
Public Works Building Maintenance- Parks	Hornaday Campground SST Restroom Replacement	Poor representation in parks, and only one of the two facilities is functional.	\$50,000
Public Works Building Maintenance- Public Works Building	Fuel Island Replacement	Ongoing failures of the dispensing system and costly emergency repairs (may find that it can't be repaired due to old technology), potential for contaminated soils and the likelihood of being required to replace the cathodic protection system in two years due to the report from our last testing in 2018. There is no drop dead date. It may limp along for a while, or could be an emergency situation at any time.	\$85,000
Public Works- Sewer	Commercial Meter Replacement	Water meter life span is 10 years, based on use. All water meters in the system have been in service for 15 years. As meters age they wear out and record usage lower than actual use. This disparity results in a loss of revenue. Funds would be used to replace 165 commercial water meters in the system in an attempt to capture accurate readings and increase revenue. Based on usage, commercial water meters should be changed more frequently than residential water meters. Consequence: Inaccurate readings resulting in a loss of accountability and revenue	\$80,000

City of Homer Deferred Capital Projects (2020-2021)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Public Works- Sewer	Launch Ramp Lift Station enclosure	Build enclosure to protect high voltage control panel from exposure to elements and prevent possible death or injury to operators. The launch ramp lift station is located on the Spit. working on this control panel in rainy, windy weather can cause damage to the main lift station on the Spit. Rain in the open panel could also cause death or injury to the operators. Consequence: Sewage back ups into buildings or the environment putting public health at risk due to damage of high voltage equipment. Possible death or injury to operators. EPA violations for SSO (Sanitary Sewer Overflow).	\$17,500
Public Works- Sewer	STP On-line and lab meters	This request is to update on-line and add compliance monitoring equipment. Current equipment is over 30 years old. Components are gradually failing and some of this equipment is obsolete or no longer being supported by Hach. Additional equipment will be used to monitor and adjust chlorination/de chlorination equipment. Helps us monitor for compliance. Violations and possible fines for non compliance with EPA Clean Water Act.	\$39,800
Public Works- Sewer	T2 Pay Station for PW RV Dump Site.	Luke II Pay Station will be installed at the RV dump site at Public Works. These units accept cash or card. Revenue is being lost because our current pay station does not accept credit cards. Funds will be used to purchase a pay station, spare printer and security cameras.	\$15,000
Public Works- Water	WTP On-line and lab meters	This request is to update on-line and laboratory water quality and compliance monitoring equipment. Current equipment is over 10 years old. Components are gradually failing and some of this equipment is obsolete or no longer being supported by Hach. Lack of accurate data makes it impossible for operators to make need process control changes to meet EPA/ ADEC water quality regulation. Consequence: Violations and possible fines for non-compliance. EPA Safe Drinking Water act, Total Coliform Rule, Stage 2 Disinfection By Products Rule Lead and Copper Rule.	\$49,258
Public Works- Water	Gas detection system	Replace old gas detection meters. The meters we have at the treatment plant are in op because we can no longer purchase repair parts for them. Non Compliance for confined space entry, possible fines, death or injury to operators. Drop dead date 2020 per OSHA CFR 1910.146.	\$8,000
Public Works- Water	Data Loggers for leak detection	Zcorr Digital Correlating Loggers is a leak detection system. This system can be used by staff to perform leak detection surveys of the distribution system with out hiring out this service. Leak detection is critical to finding, monitoring and repairing leaks in the distribution system. Data loggers can pin point the location and severity of a leak. This information will help staff determine the cost effectiveness of repairing a leak. Leaks can be found and repaired before they become excessive to the point of causing addition damage and requiring crews to be mobilized in after hour and emergency situations. Consequence: Lack of water accountability, excessive damage to infrastructure and private property. Interruption of service for domestic use and fire protection.	\$18,000
Public Works- Water	Dredge for WTP	Purchase a dredge to remove solids from the back wash pond at the Water Treatment Plant. During the filter cleaning process, solids are removed from the media and transferred to the pond where solids settle out and water is recycled to the treatment process. Solids in the backwash pond need to be removed periodically and de-watered in extend the life of the pond. Consequence: Filter failure due to lack of cleaning because the pond is overload with solids.	\$10,000
Public Works- Water	Dustless Blasting Equipment	Fire hydrants/ pipes/otherequipment maintenance will be less efficient and economical. The City has 426 fire hydrants and has spent \$10,000 to contract out the work of painting 200 of those hydrants; money spent to complete the remainder of the hydrants would pay for the equipment.	\$12,500

Note: **Purple** indicates intent to receive grant funding to cover these expenditures.

City of Homer Requested Capital Projects (2022-2025)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Clerk's Office	Conference Microphones for City Council Chambers	Replace microphones in council chambers. According to IT the current microphones are no longer available and there are no replacement microphones on hand.	\$8,000
Fire	Hydraulic tool replacement (E-draulic tools including Jaws of Life)	Without the battery operated, cordless E-draulic Jaws of Life, cutters, and rams, the City will continue to use its 30 year old hydraulic tools which have a 50' range of use from the truck since they must be connected by hose to a hydraulic pump. This limits the use of the Jaws of Life to auto extrication, where as the E-draulics could be used for forcible entry operations at fire scenes, rescue during building collapse, or industrial accident rescues to name a few.	\$38,000
HPD	Virtual Law Enforcement Training System	The Virtual Law Enforcement Training System, (VTS), is a comprehensive training tool used to teach officers enhanced use of force judgemental skills, escalation/de-escalation techniques and live fire marksmanship through enhanced video scenarios. The VTS is recognized in law enforcement as one of the most effective training tools available for teaching officers when to use force, when not to do so and how to successfully go up and down the use of force continuum. It would be ideal to purchase this system as soon as possible so it's installation can be coordinated during the construction of our new building.	\$74,500
HPD	Cell Phone Replacement	Replacement for 2025.	\$12,320
HPD	Tuff Book Replacement	Costs to be determined.	TBD
IT	Email Servers	Our currently licensed Exchange version hits end of support 4/2023. Given the time needed to implement and migrate the mailboxes funding will be needed 2022. Consequence: The HPD will be unable to use the City email system. The rest of the City would be at extremely elevated cyber-security risk as the email system would no longer be receiving security fixes and mitigations. The City email carries Criminal Justice information (CJIS) to other State Agencies. Using vendor supported software is a requirement.	\$25,000
IT	Server Room AC unit for Library	Currently the building supplies outside fresh air as the sole means to cool the Library IT room. With the warmer climate we are repeatedly tripping temperature alarms multiple times per year. We have had to prop the door and use fans to try and cool the room. Some of the design assumptions from the mid 2000s don't seem to hold with our current weather patterns. Consequence: Premature Failure/aging of servers and network hardware. Frequent outages that are publicly visible.	\$17,500
IT	Network Access Switches	These are the devices that connect all the computers to together and aggregate the connections for routing between departments and buildings. CJIS network security.	\$26,000
Library	Furnishings - Carpentry	--	\$80,000
Library	Furnishings - Chairs	--	\$7,000
Library	Furnishings - Chairs	--	\$6,500
Library	Furnishings - Tables	--	\$6,950
Parks & Recreation	Hickerson Cemetery-Deferred Maintenance	Contract to remove gravesite overburden and reseed. Will increase mowing efficiency. Can be done by contract and phases. Additionally, sub-surface ground truthing of grave sites is needed.	\$20,000
Parks & Recreation	Cemetery Management Software	Will increase coordination between the clerks and parks maintenance, help avoid future problems. Soldotna has a system and speaks highly of it.	\$5,000
Parks & Recreation	Parks Software for recreation registration, scheduling and payment; \$6,000 initial fee with annual \$3,000 subscription	Software for facility scheduling and paying fees, for both pavilions and Community Rec. This project includes tablets for people to check in and pay fees. Annual fee of \$3,000 after initial fee.	\$6,000
Parks & Recreation	Jack Gist Ballfield Maintenance (#3 of 6)	Rehab one field and two dugouts (#3 of 6 fields)	\$20,000
Parks & Recreation	Picnic Tables (50)	City staff can construct benches if indoor space is available, or it can be contracted out. Project can be phased over time.	\$12,500
Parks & Recreation	T2 Camp Fee Station at Mariner Park	Install Luke II Pay Station at Mariner Park campground area. These units accept cash or card. Consequence: Lost revenue.	\$15,000
Parks & Recreation	Jack Gist Ballfield Maintenance (#4 of 6)	Rehab one field and two dugouts (#4 of 6 fields)	\$20,000
Parks & Recreation	Jack Gist Ballfield Maintenance (#5 of 6)	Rehab one field and two dugouts (#5 of 6 fields)	\$20,000
Parks & Recreation	Jack Gist Ballfield Maintenance (#6 of 6)	Rehab one field and two dugouts (#6 of 6 fields)	\$20,000
Port & Harbor	Fire Cart Rebuild (#6 of 7)	--	\$25,000
Port & Harbor	Fire Cart Rebuild (#7 of 7)	--	\$25,000
Port & Harbor	Camera System Ramps 1 through 5	Expanding the area monitored by cameras allows increased security and a better tool for harbor staff managing the area.	\$100,000
Port & Harbor	System 5 Float- Re-Float	The engineered life span of the concrete floats is approximately 30 years and system 5 is now 35 years old. Staff believe that by re-gaining our original designed freeboard that we could add many years onto the float system's lifespan. Estimated replacement value for this float is \$1,342,300.00.	\$300,000
Public Works Building Maintenance - Airport Terminal	Public Seating and Leased Counters/Cabinetry	The cabinets/counters at the airport terminal and the public seating are original from the building's 1991 construction. The cabinets/counters are in general disrepair. They are functional, but look pretty bad. It is not a good representation to the community or visitors to let it continue to worsen. Consequence: Further disrepair, possible injury, poor representation.	\$50,000

City of Homer Requested Capital Projects (2022-2025)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Public Works Building Maintenance - Airport Terminal	Front Automatic Doors	These exterior automatic doors require very regular maintenance and repairs. They are probably the most used doors in all city facilities. They were replaced twice since the building was constructed in 1991 and should be expected to be replaced within the next five years	\$25,000
Public Works Building Maintenance - Fire	Rolled Shingle Roof Replacement	Replace with existing rolled shingle roofing with new shingles. The existing roofing system is estimated to be 22 years old. There are no current issues with the roof, but due to age, this is an anticipated replacement project at age 27 years.	\$44,000
Public Works Building Maintenance - Library	Library Stainless Steel Employee Entrance Handrail Replacement	If not repaired, we would be out of compliance with ADA regulations, and though the likelihood of someone getting hurt as the system is, there is liability. This rail system has gotten a bit worse every year for the past couple of years.	\$7,000
Public Works Building Maintenance- Parks	Baycrest Park Restroom Renovation/Replacement	The Baycrest Park vault restrooms are about 25 years old. They are functional, but wooden siding is rotting and they are in a bit of disrepair and have ADA issues. They need to be considered for renovation or replacement. Renovation could be considerably less than the replacement estimate. Poor representation and further rot of the structure.	\$50,000
Public Works Building Maintenance- Parks	Hornaday Park Snack Shack Replacement or Demo	The old snack shack has been boarded up and not utilized for years. It would need major renovation or most likely replacement should it be decided to be used as a snack shack again. A plan should be established to renovate/replace or demo the structure. This can be done in partnership with the Homer Little League. Consequence: Poor representation and further rot of the structure.	\$100,000
Public Works Building Maintenance- Parks	Ben Walters Park Restroom Renovations	The Ben Walters Park restroom is 36 years old and has had no upgrades. The roof is the original tar built-up system that is blistering; the floors need stripped and repainted; the men's room windows are broken out and need replaced; the sinks and wooden vanity cabinets are in disrepair and are very out of compliance with ADA; the exhaust system is failed and needs replaced; there are no interior partitions and the exterior doors need to be replaced.	\$48,000
Public Works Building Maintenance- Public Works Building	Prep/ Paint drying bed structural steel	The sludge drying beds structural steel has been exposed to the elements for 30 years. Coatings are flaking off and there is an excessive amount of rust on the steel. In order to protect the structure the steel needs to be cleaned and re-coated with paint or epoxy. Consequence: An expensive replacement of the entire structure.	\$225,000
Public Works Building Maintenance - MISC.	ADA Report Projects - Citywide parking regrading/paving, accessible ramp modifications, restroom modifications, elevator replace.	Beyond the ADA Transition Plan, there have been no specific projects identified and estimated at this point. But, within the report there are a number of fairly expensive items identified that should be anticipated over the next few years. Tens of thousands of dollars should be expected. Some of those items are elevator replacement, tearing up asphalt and sidewalk in some areas like City Hall, Library, and Ramp 5 Restroom to accommodate ADA parking and accessibility issues, various restroom modifications, and various parks issues. Consequence: Potential harm, lawsuits. Costs TBD.	--
Public Works- Sewer	Back Up portable Gen Set	Distribution/ Collection has 2 portable generators. During long power outages it is necessary to shuttle these gen sets between four lift stations in order to pump sewage and keep lift stations from becoming flooded. Recently the Airport was without power and had to borrow one of generators. Both the sewer collections system and the airport are crucial parts of our infrastructure. In the event of a serious emergency we would have trouble keeping power to these facilities. SSOs (Sanitary Sewer Overflows) are a major violation with EPA and pose serious health issues for both the public and the environment. In Section 3: Response Actions of the City of Homer Emergency Ops Plan, generators are listed under Vital Services and Facilities Restoration Sequence as Priority 1 equipment. Consequence: Sewage back ups into buildings or the environment putting public health at risk. EPA violations for SSO (Sanitary Sewer Overflow). Section 3: Response Actions of the City of Homer Emergency Ops Plan, generators are listed under Vital Services and Facilities Restoration Sequence as Priority 1 equipment.	\$58,000
Public Works- Sewer	Digestor Blowers, 2 ea.	Aeration is critical in reducing the solids removed from the waste stream before final disposal. The blowers in place now are rotary lobe type and 25 years old. There is very little control over how much air is delivered to the digesters. For six months or more of the year the solids load is such that we have to run two blowers. Because the current blowers do not allow for any adjustment, more air is added than needed but with the digesters more air is better than not enough. These funds would be used to replace three 30hp rotary lobe blowers with two 50hp High Speed Turbine or Hybrid Rotary Screw blower. HST and Hybrid blowers are electrically more efficient than rotary lobe. New technologies allow blowers to deliver the exact amount of air needed for efficient operation. The electric bill for the STP is about \$200,000 a year. Most of that cost is created by blowers, compressors and UV disinfection. Saving on electrical cost could be substantial. Consequence: Increased electric and maintenance cost, Hearing damage to operators. Upgrading older equipment.	\$94,500
Public Works- Sewer	STP Ceiling Replacement	Replace water damaged portion of the ceiling in the top floor of the Sewer Treatment Plant. Consequence: Increased damage to ceiling, roof and equipment in Treatment Plant.	\$65,000

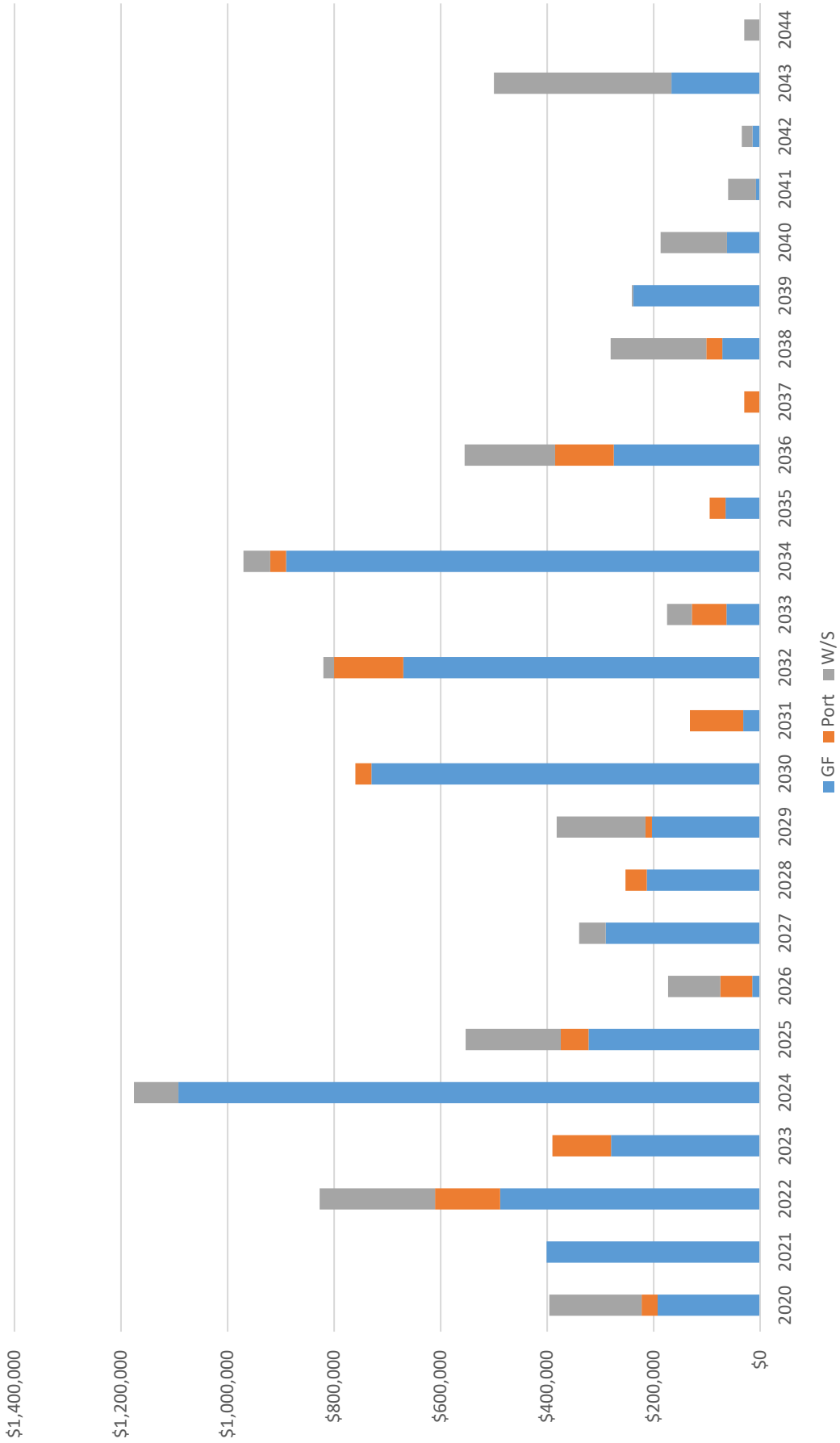
City of Homer Requested Capital Projects (2022-2025)

Division	Project Title	Summary/Consequence if not Funded	Requested Amount
Public Works - Sewer	Repair STP Pond Liner	Purchase materials required to repair the solids retention pond. Consequence: Undercutting of the pond causing damage to pond and leakage which would result in a lack of capacity. Lower capacity would effect the ponds ability to further digest solids resulting in increased cast of solids removal.	\$25,000
Public Works - Sewer	Pavement at STP	Prepare and Install 1800 square feet of 2 inch thick asphalt pavement at Sewer Treatment Plant to protect and improve site drainage, floor drains, and buildings. Consequence: Damage to floor drain, flooring, and site flooding.	\$20,000
Public Works - Sewer	Upgrade SCADA in 7 Lift Stations	Upgrade 15 year old SCADA system in 7 sewer lift stations. SCADA enables operators to remotely monitor and operate lift station and better maintain equipment, saving on expensive emergency repairs. SCAD systems will also detect alarm conditions and call out operators to make correction in order to provide uninterrupted service. Consequence: Sewage back ups into buildings or the environment putting public health at risk. EPA violations for SSO (Sanitary Sewer Overflow).	\$210,000
Public Works - Water	Tesoro Vault upgrade	All water delivered to the spit must pass through to Tesoro meter vault. An upgrade to the vault is need. The line and meter size need to be increased from 6 in to 10 in minimum. This will enable the city to increase the flow to the Spit to better meet fire flow requirements and provide better service to bulk users. With an increased main size the City maybe able to attract bulk water customers for increased sales. Consequence: Reduced fire flows and lower ISO rating.	\$100,000
Public Works - Water	Million Gallon Tank Aeration	Install aeration equipment in the Million Gallon tank to enhance water quality by the removal of disinfection by products. DBPs are potentially cancer causing elements caused by chlorine reacting with organic material in the raw water. Consequence: Protection of public health. Drop Dead Date of 2025 per EPA Stage 2 Disinfection By Products Rule.	\$180,000
Public Works - Water	Pavement at WTP	Prepare and Install 3300 square feet of 2 inch thick asphalt pavement at Water Treatment Plant to protect and improve site drainage, floor drains, septic system and buildings. Consequence: Damage to floor drain, flooring, over loaded septic and site flooding.	\$40,000
Public Works - Water	PRV Valve replacement, West Trunk	The 6 inch flow control and isolation valves in 4 Pressure Reducing Stations (PRV's) are key components in controlling water flow during high flow events, like a fire or system flushing. The current valves are becoming inoperable. They stick in the open position causing high pressure in the distribution system and possible pipe breakage or they stick closed causing a reduced pressure. Either case is potentially dangerous to the system and our operators that have to maintain these PRV's in vaults underground with limited ingress and egress. Funds would used to replace these aging valves. Consequence: Damage to West Trunk water main, inability to provide domestic water and fire protection to the upper west side of town.	\$25,000
Public Works - Water	Residential water meter replacement	Water meter life span is 10 years, based on use. All water meters in the system have been in service for 18 years. As meters age they wear out and record usage lower than actual use. This disparity results in a loss of revenue. Funds would be used to replace 1874 residential water meters in the system in an attempt to capture accurate readings and increase revenue. Consequence: Inaccurate readings resulting in a loss of accountability and revenue.	\$135,000
Public Works - Water	SCADA upgrade for Kachemak Dr. PR Station	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. This PR Station serves the Spit uninterrupted water service is essential on the Spit for businesses and fire protection. Consequence: Inability to serve Spit for businesses and fire protection.	\$39,030
Public Works Water/Sewer	Replace 30 year shaft air compressor	The main component of the Sewer Treatment plant is the Deep Shafts. They require compressed air to function properly. The compressor was installed during the construction of the plant 30 years ago. Newer air compressors require less maintenance and are electrically more efficient than rotary lobe. The electric bill for the STP is over \$200,000 a year. Most of that cost is created by blowers, compressors and UV disinfection. Saving on electrical cost could be substantial. Consequence: Increase electric cost, possible equipment failure due to age.	\$85,000
Total			\$2,452,480
			<i>Water/Sewer</i> \$1,076,530
			<i>Port/Harbor</i> \$450,000
			<i>General Fund</i> \$925,950

City of Homer Derelict Building Maintenance Needs (2020-2025)

Funding Year	Division	Project Title	Summary/Consequence if not Funded	Requested Amount
2020	Parks & Recreation	HERC Gym floor refinishing	Sanding and refinishing of HERC floor. Would last approximately 10 years with less maintenance required annually. Consequence: Deterioration of the HERC floor.	\$20,000
2020	Public Works Building Maintenance- HERC1	Roof Replacement	This roof is around 45 years old and is in need of constant repair. For the last two years, large areas of the roof have peeled up and repair torch-down roofing has had to be used to cover the areas. This roof (and many other items within the building) have been recommended to be replaced in various professional reports going back as far as 2007. Each year, the roof system is living on borrowed time. This cost estimate assumes a simple tear-off and replacement. During design, or construction, the costs could go up considerably if rotten decking is discovered. Consequence: Damage to structure and facilities inside the building. The way damage has occurred due to high winds, it could be that a very large portion of the roof comes off at one time creating an expensive immediate repair to an already aged roof. That money would be better spent on a new roof system rather than a repair.	\$250,000
2020	Public Works Building Maintenance- HERC2	HERC Demolition Study	Prolongs action on HERC.	\$35,000
2020	Public Works Building Maintenance- HERC2	Roof Replacement	This flat roof system is around 45 years old and needs to be replaced per recommendations from various engineers and architects in reports going back to 2007. Repairs are required with roofing mastic, but if the building is to remain, the roof system needs replaced. During design, it may be that the scope of a simple roof replacement may increase significantly to address substrate issues. This cost estimate assumes a simple tear-off and replacement. Consequence: Leaks in the building and associated damage to the inside of the facility (electrical, sheetrock, items in the building).	\$55,000
2020	Public Works Building Maintenance- Old HPD Building	Replace Metal Roof - Shingles or Metal	The existing metal roof is about 36 years old and is rotted and has peeled in places. To protect the structure from further damage and leaks, this building needs a new roof system. When it becomes a project, it could be evaluated for another metal roof system or possibly the use of shingles. Consequence: If not replaced, leaks will continue to occur and band-aid patches made. Damage could occur to the structure, such as more damaged sheetrock, and rotting wood materials, such as trusses and the rood decking which makes the cost of replacement extremely higher.	\$50,000
2020	Public Works Building Maintenance- Old HPD Building	Exterior Painting/Staining	For the protection of the facility, the exterior needs to be repainted. There is no knowledge of when the building may have been painted last. Consequence: Damage to the exterior material.	\$15,000
2020	Public Works Building Maintenance- Old HPD Building	Downstairs Boiler	The original downstairs boiler is in need of constant repair and due to it's age (over 40 years) there is concern that the burner chamber could be cracked. It needs to be replaced if the building continues to be used. The entire system would need to be replaced rather than retrofitted and should be replaced with a natural gas unit. Consequence: Regular repairs will continue to be required and down times for heat in the building. And, with a potentially cracked burner chamber, it may have to be removed from service at a moment's notice.	\$25,000
2021	Public Works Building Maintenance- Port and Harbor	Old Ferry Office Roof	This building is mostly vacant, but the structure needs to be protected with a new shingle roof. The building was constructed in 1980 and there is no record of the roof being replaced. The shingles show evidence of extreme age and have had to have repairs made. Consequence: Damage to the structure (decking, trusses, sheetrock).	\$21,000
2021	Public Works Building Maintenance- Port and Harbor	Old Ferry Office Exterior Paint	The paint is aged and failing. It looks bad and should be repainted to protect the structure. Consequence: Looks bad and leaves the wood siding vulnerable to rot.	\$9,100
2023	Parks & Recreation	Skateboard Park Rehab	The skateboard park has recently been repainted and given some TLC. However in the longer term, equipment will need upgrading and/or the park may have to be relocated.	\$5,000
2025	Public Works Building Maintenance - HERC1	HERC 1 Miscellaneous Project - Large List of ADA items, Sprinkler System, Water Line (Should the building be opened up to expanded use) - Costs TBD	Existing reports outline much of what needs to occur to this building should expanded use transpire. No cost estimate is provided, but several hundred thousand should be figured on to get the facility sprinkled and updated to ADA standards both inside and out	--
2025	Public Works Building Maintenance - HERC2	Building Maintenance Boiler Replacement	The existing boiler is estimated to be 40 to 50 years old. It is functioning and being serviced adequately, but plans should be made for its replacement simply due to age. An evaluation would need to be made as to whether some retrofitting could occur, or whether complete replacement would be required. Consequence: Expensive repairs on a very old system that runs on oil.	\$30,000

FY 20 and FY 21 Fleet Replacement Costs and FY 22 - FY 24 Forecasted Fleet Expenditures



FY 2020 - 2021 FLEET REPLACEMENT SCHEDULE

DEPT	EQUIP. NO.	Year	DESCRIPTION	TOTAL EXPECTED LIFE	YEARS OF LIFE REMAINING FROM 2019	NEEDS TO BE REPLACED IN THIS YEAR	REPLACEMENT COST	FUNDING SOURCE	STATUS OF REPLACED VEHICLE	City Manager Approved	Council Approved	
PWL	E107	2001	2001 CHEV S-10 EXTEND CAB <i>This vehicle will be 20 years old next year and is getting constant repairs. With Parks vehicles now being utilized more months out of the year than in the past, the aged Parks fleet requires more repairs.</i>	20	2	2021	\$30,000	GF	-	-		
PWL	E116 #1A	2006	2006 FORD F-350 4X4 SANDER <i>Life expectancy of 15 years on truck due to strenuous use at the airport terminal. There are specific, stringent standards for the terminal maintenance which require very frequent plowing and sanding compared to regular street maintenance.</i>	15	2	2021	\$45,000	GF	-	-		
PWL	E135	2013	2013 FORD F-550 2-TON4X4 TRUCK/SANDER <i>Life expectancy of 8 years due to strenuous use. During the winter months, they are the most heavily used vehicles that PW has. When one of these units is down, all work stops until its fixed.</i>	8	2	2021	\$48,000	GF	-	-		
PWHDE	E150 #2	1986	140G CAT GRADER <i>Engine is fatigued and has undergone extensive repairs over the past two years, even though it has had less than normal use due to lighter snow years.</i>	35	2	2021	\$200,000	GF	S	\$200,000		
FDLV	E631	1990	BRUSH 1 - 1990 FORD <i>This is the only single front-line wildland firefighting apparatus in the City and it has none of the current safety systems, including airbags for front seat occupants.</i>	30	-1	2021	\$95,000	GF	R- Parks	\$95,000		
HPDLV	E518	2007	2007 FORD EXPEDITION <i>This vehicle is used by HPD for enforcement. High mileage and age pose risk to HPD services.</i>	14	2	2021	\$53,000	GF	S	\$53,000		
HPDLV	E523	2008	2008 CHEV VAN (JAIL VAN) <i>Passengers have kicked the doors of the van making it difficult for HPD to open vehicle. This van will be repurposed for Building Maintenance needs.</i>	13	2	2021	\$53,000	GF	R- Bid. Maint.	\$53,000		
Key							2021 GF Funded Total	\$401,000				
PWHDEA = Public Works Heavy Duty & Equipment Attachments							PW Fleet Reserves	\$200,000				
PWL = Public Works Light Vehicles							FD Fleet Reserves	\$95,000				
PWHDE = Public Works Heavy Duty Equipment							HPD Fleet Reserves	\$106,000				
PHLV = Port/Harbor Light Vehicles												
CH = City Hall												
S = Surplus												
R = Re-purposed												
N = No longer in service												

FY 2022-2044 FLEET REPLACEMENT SCHEDULE AND DEFERRED FLEET ITEMS

DEPT	EQUIP. NO.	Year	DESCRIPTION	TOTAL EXPECTED LIFE	YEARS OF LIFE REMAINING FROM 2019	NEEDS TO BE REPLACED IN THIS YEAR	REPLACEMENT COST	FUNDING SOURCE
PHLV	E406	1995	MV1 - 1995 CHEV S-10 4X4 PU <i>In good condition for current use at Ice Plant with plow truck available as back-up.</i>	26	2	2021	\$30,000	PH
PHLV	E408	1994	HV-1 - 1994 FORD F-150 PU	25	-1	2019	\$30,000	PH
PHHDE	414	1999	1999 20' Skiff with 90 HP Honda Motor	20	-1	2019	\$50,000	PH
PHHDE	412	1995	1995 T2 Fish Carcass Dump Trailer	25	1	2020	\$12,000	PH
PWHDEA	MISC		Grader Wing x3	25	3	2022	\$60,000	GF
PWHDEA	MISC		Grader Snow Gate x3	25	3	2022	\$30,000	GF
PWLVL	E108	1992	1992 FORD RANGER	30	3	2022	\$30,000	W/S
PWLVL	E129	1994	1994 FORD PU	28	3	2022	\$30,000	GF
PWLVL	E130	1994	1994 CHEV SVC TRK	28	3	2022	\$40,000	GF/W/S
PWLVL	E114	1997	1997 FORD RANGER XLT 4X4	25	3	2022	\$30,000	GF/W/S
PWHDE	E161 #3	1987	950 Cat Loader	35	3	2022	\$210,000	GF/W/S
FDLV	E633	2003	UTILITY 1 - 2003 FORD F-350, CREW CAB	19	3	2022	\$75,000	GF
FDLV		1997	MEDIC 1 (1997 FORD 4X4 F350)	25	3	2022	\$200,000	GF
PWLVL	E120	1995	1995 FORD F-150 4X4	28	4	2023	\$30,000	GF
PWLVL	E126	1998	1998 FORD EXPEDITION XLT - 4X4	25	4	2023	\$40,000	GF
PWLVL	E134	2003	2003 FORD F-550 2-TON 4X4	20	4	2023	\$40,000	GF
PWHDE	E170 #4	2003	Toolcat 5600	20	4	2023	\$60,000	GF
PHLV	E427	1993	1993 CHEV STEP-SIDE VAN	30	4	2023	\$30,000	PH
PHLV	E401	2003	2003 FORD F-250 4X4 Plow Truck Ice Plant	20	4	2023	\$40,000	PH
PHLV	E402	2003	2003 FORD F-250 4X4 Plow Truck Maintenance	20	4	2023	\$40,000	PH
FDLV	E634	2001	UTILITY 3 - 2001 F-550 FORD	22	4	2023	\$95,000	GF
FDHDE	613	2008	2008 Polaris 6x6 Wheeler ATV	15	4	2023	\$15,000	GF
PWLVL	E101	1999	1999 RANGER	25	5	2024	\$30,000	GF
PWLVL	E102	1999	1999 RANGER TRUCK	25	5	2024	\$30,000	W/S
PWLVL	E132	1999	1999 FORD F-550 2 TON 4X4	25	5	2024	\$30,000	GF
PWLVL	E136	2016	2016 FORD F-550 2-TON 4x4 Truck/Sander	8	5	2024	\$48,000	GF
PWHDE	E160	1984	Ford Steam Truck 4x6	40	5	2024	\$80,000	GF/W/S
PWHDE	E171	1989	Ford F800 Bucket Truck	35	5	2024	\$50,000	GF
PWHDE	E164 #5	1994	720A Champion Grader	30	5	2024	\$240,000	GF
FDHDE	614	1983	1983 Engine 4 Spartan	40	5	2024	\$650,000	GF
FDHDE	652	2009	2009 Achilles Inflatable Boat	15	5	2024	\$17,500	GF
PWLVL	E104	2000	2000 K2500 4X4 W/SERVICE BODY	25	6	2025	\$34,000	W/S
PWLVL	E137	2000	2000 DODGE DURANGO	25	6	2025	\$30,000	GF/W/S
PWHDE	E169	1980	12G Cat Grader	45	6	2025	\$250,000	GF
PWHDE	E157	2000	Freightliner End Dump Truck	25	6	2025	\$187,000	GF/W/S
PHLV	E428	2010	2010 F-350 4X4 Plow Truck	15	6	2025	\$40,000	PH
PHHDE	415	2000	2000 Fish Carcass Trailer	25	6	2025	\$12,000	PH
PWHDEA	E250		Bomag Gravel Compactor	30	7	2026	\$15,000	GF/W/S
PWLVL	E112	2006	2006 FORD F-150 4X4	20	7	2026	\$30,000	W/S
PWLVL	E113	2006	2006 FORD F-150 4X4	20	7	2026	\$30,000	GF/W/S
PWLVL	E115	2006	2006 FORD F-150 4X4	20	7	2026	\$38,000	W/S
PHLV	E424	2001	2001 F550 USED OIL VAC TRUCK	25	7	2026	\$60,000	PH
PWHDEA	E275	1987	Faire Snow Blower for Loader - backup	40	8	2027	\$80,000	GF
PWLVL	E111	2002	2002 JEEP WRANGLER	25	8	2027	\$30,000	GF/W/S
PWLVL	E117	2007	2007 FORD F-150 4X4	20	8	2027	\$30,000	W/S
FDLV	E622	2002	MEDIC 2 (2002 FORD F350)	25	8	2027	\$200,000	GF
FDHDE	636A	2002	2002 Utility Trailer for 6 Wheeler	25	8	2027		GF
PWLVL	E118	2008	2008 FORD F-250 4X4 FLATBED	20	9	2028	\$38,000	GF
PHLV	E426	2008	2008 FORD F-350 4X4 Plow Truck	20	9	2028	\$40,000	PH
HPDLV	E516	2003	2003 FORD EXCURSION	25	9	2028	\$40,000	GF
HPDLV	E519	2013	2013 FORD EXPEDITION	15	9	2028	\$40,000	GF
FDLV	E615	2013	UTILITY 2 2013 FORD EXPEDITION (COMMAND VEHICLE)	15	9	2028	\$95,000	GF
HPDLV	E525	2019	2019 CHEV IMPALA	10	10	2029	\$40,000	GF
HPDLV	E526	2019	2019 CHEV IMPALA	10	10	2029	\$40,000	GF
PWHDE	E175	2004	EW 180B Volvo Wheeled Excavator	25	10	2029	\$250,000	GF/W/S
PHHDE	416	2004	2004 Fish Carcass Trailer	25	10	2029	\$12,000	PH
HPDLV	E527	2014	2014 FORD EXPLORER	15	10	2029	\$40,000	GF
PHLV	E405	2005	2005 FORD F-150 2WD	25	11	2030	\$30,000	PH
HPDLV	E505	2015	2015 FORD EXPLORER	15	11	2030	\$40,000	GF
HPDLV	E506	2015	2015 FORD EXPLORER	15	11	2030	\$40,000	GF
FDHDE	651	1999	1999 Rescue 1 Freightliner Truck	41	11	2030	\$650,000	GF
PHLV	E404	2011	2011 FORD ESCAPE HYBRID	20	12	2031	\$30,000	PH
PHHDE	419	2006	2006 Komatsu Loader WA100M-5	25	12	2031	\$70,000	PH
CH	E308	2006	2006 FORD FREESTYLE AWD	25	12	2031	\$32,000	GF
PWHDEA	E260		OJK 125 Meleter - Asphalt Crack Sealer	30	13	2032	\$35,000	GF
PWLVL	E127	2012	2012 CHEVY COLORADO EXT CAB	20	13	2032	\$30,000	GF/W/S

FY 2022-2044 FLEET REPLACEMENT SCHEDULE AND DEFERRED FLEET ITEMS

DEPT	EQUIP. NO.	Year	DESCRIPTION	TOTAL EXPECTED LIFE	YEARS OF LIFE REMAINING FROM 2019	NEEDS TO BE REPLACED IN THIS YEAR	REPLACEMENT COST	FUNDING SOURCE
PWLV	E128	2012	2012 CHEVY COLORADO CREW CAB	20	13	2032	\$30,000	GF
PWHDE	E168	2002	163H Cat Grader	30	13	2032	\$225,000	GF
PWHDE	E153	2007	D37 Komatsu Dozer	25	13	2032	\$100,000	GF
PHHDE	430	2002	2002 25' Peregrine Harbor Tug w Twin 150 HP	30	13	2032	\$130,000	PH
HPDLV	E501	2017	2017 FORD EXPLORER INTERCEPTOR	15	13	2032	\$40,000	GF
HPDLV	E502	2017	2017 FORD EXPLORER INTERCEPTOR	15	13	2032	\$40,000	GF
FDLV	E623	2016	MEDIC 3 (2016 FORD F3HZ)	16	13	2032	\$200,000	GF
FDHDE	637	2017	2017 Argo Model 8x8 Frontier-S	15	13	2032	\$25,000	GF
PWHDEA	E274	2018	Diamond Brush Cutter for Loader	15	14	2033	\$82,000	GF
PWHDEA	E284	2003	Trailmax Heavy Equipment Trailer	30	14	2033	\$25,000	GF/W/S
PWLV	E119	2008	2008 FORD F-350 SD FLATBED	25	14	2033	\$45,000	GF/W/S
PHHDE	422	2008	Genie Z-45/25 Articulating Boom Lift	25	14	2033	\$65,000	PH
HPDLV	E504	2018	2018 FORD EXPLORER AWD 4DR K8AT	15	14	2033	\$40,000	GF
PWHDEA	E270	2004	Tex Steamer Unit for Truck E160	30	15	2034	\$30,000	GF/W/S
PWLV	E122	2014	2014 F-150	20	15	2034	\$30,000	W/S
PWLV	E123	2014	2014 F-150	20	15	2034	\$30,000	GF
PWHDE	E151	2009	Isuzu Sweeper Truck Vacuum	25	15	2034	\$200,000	GF
PHLV	E403	2009	2009 CHEV COLORADO	25	15	2034	\$30,000	PH
FDHDE	612	2008	2008 Engine 2 KME Custom Pumper	27	15	2034	\$650,000	GF
PHLV	E400	2010	2010 FORD F-150 NEW TO CREW 2014	25	16	2035	\$30,000	PH
FDHDE	601	2005	2005 Mako Air Compressor at HVFD	30	16	2035	\$65,000	GF
PWHDEA	E271	2011	Larue Snow Blower for Loader	25	17	2036	\$150,000	GF
PWLV	E121	2016	2016 CHEVY EXPRESS 2500 VAN	20	17	2036	\$40,000	GF
PWHDE	E173	2006	PC160LC-7 Track Excavator	30	17	2036	\$175,000	GF/W/S
PWHDE	E176	2006	Freightliner Steam Truck 2x4	30	17	2036	\$80,000	GF/W/S
PHLV	E409	2016	2016 F-SERIES SD F350 4X4 Sander	20	17	2036	\$40,000	PH
PHHDE	411	2011	Bobcat Versa Handler	25	17	2036	\$70,000	PH
PHLV	E421	2012	2012 CHEVROLET SILVERADO 1500 1/2 TON	25	18	2037	\$30,000	PH
PWHDE	E172	2003	644H JD Loader	35	19	2038	\$200,000	GF/W/S
PWLV	E105	2019	2019 K2500 4X4 W/SERVICE BODY	19	19	2038	\$46,350	W/S
PHLV	E429	2013	2013 F-150 PICKUP	25	19	2038	\$30,000	PH
FDHDE	613A	2008	2008 Utility Trailer for 6 Wheeler	30	19	2038	\$4,500	GF
PWHDEA	E255		Wacker Plate Compactor	20	20	2039	\$4,000	GF/W/S
PWHDE	E159	2014	Pelican Sweeper	25	20	2039	\$237,000	GF
PWHDE	E177	2015	Mac End Dump Truck	25	21	2040	\$187,000	GF/W/S
PWHDEA	E286	2016	Light Duty Car Hauler Trailer	25	22	2041	\$8,000	GF
PWLV	E133	2019	2019 FORD F-350 4x4 UTILITY TRUCK	22	22	2041	\$52,250	W/S
PWHDEA	E269	2012	Steamer Unit for Truck E176	30	23	2042	\$30,000	GF/W/S
FDHDE	637A	2017	Big Tex Utility Trailer	25	23	2042	\$4,500	GF
PWHDE	E178	2018	Sewer Vac Truck	25	24	2043	\$500,000	GF/W/S
PWLV	E131	2019	2019 FORD 4X4 F-150 P/U	25	25	2044	\$30,000	W/S

Key

PWHDEA = Public Works Heavy Duty & Equipment Attachments
 PWLV = Public Works Light Vehicles
 PWHDE = Public Works Heavy Duty Equipment
 PHLV = Port/Harbor Light Vehicles
 CH = City Hall

PHHDE = Port/Harbor Heavy Duty & Equipment
 HPDLV = HPD Light Vehicles
 FDLV = Fire Department Light Vehicles
 FDHDE = Fire Department Heavy Duty & Equipment

S = Surplus
 R = Re-purposed
 N = No longer in service

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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**.

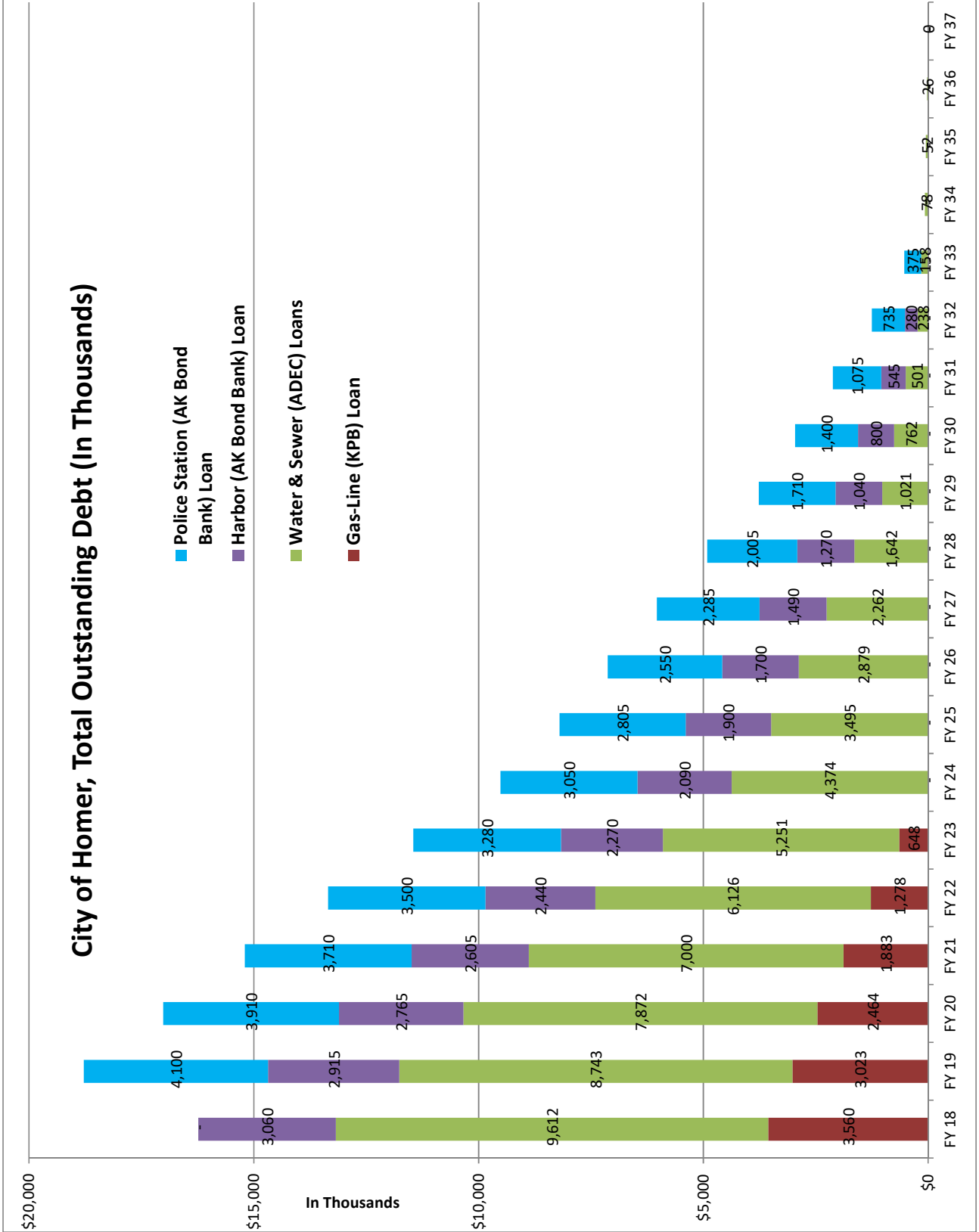
Utility Fund –

- **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, Total Outstanding Debt (In Thousands)



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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>Police Station (AK Bond Bank) Loan</u>	<u>Total Balance as of 12/31/2018</u>
FY 18	3,559,818	9,611,673	3,060,000	-	16,231,491
FY 19	3,022,999	8,742,840	2,915,000	4,100,000	18,780,839
FY 20	2,464,310	7,872,379	2,765,000	3,910,000	17,011,689
FY 21	1,882,858	7,000,264	2,605,000	3,710,000	15,198,122
FY 22	1,277,717	6,126,473	2,440,000	3,500,000	13,344,190
FY 23	647,922	5,250,978	2,270,000	3,280,000	11,448,900
FY 24		4,373,757	2,090,000	3,050,000	9,513,757
FY 25		3,494,781	1,900,000	2,805,000	8,199,781
FY 26		2,879,075	1,700,000	2,550,000	7,129,075
FY 27		2,261,563	1,490,000	2,285,000	6,036,563
FY 28		1,642,214	1,270,000	2,005,000	4,917,214
FY 29		1,021,006	1,040,000	1,710,000	3,771,006
FY 30		761,909	800,000	1,400,000	2,961,909
FY 31		500,894	545,000	1,075,000	2,120,894
FY 32		237,933	280,000	735,000	1,252,933
FY 33		158,175	-	375,000	533,175
FY 34		78,187	-		78,187
FY 35		52,301			52,301
FY 36		26,170			26,170
FY 37		0			0

Governmental Activities	Fund	Original	Maturity	Interest	PMT Due	12/31/2018		12/31/2019		12/31/2020		12/31/2021	
						Ending Balance	Total PMT	Ending Balance	Total PMT	Ending Balance	Total PMT	Ending Balance	Total PMT
ACWF #409031 - Sewer Ext	Sewer	3,462,402	2025	1.50%	Aug	853,801	134,780	731,828	121,973	10,978	121,973	132,951	132,951
ADWF #409041 - Water Ext	Water	3,383,321	2025	1.50%	Aug	1,001,346	158,101	858,469	143,077	12,877	143,077	155,954	155,954
ACWF #409261 - KOPHII Sewer	Sewer	1,591,733	2032	1.50%	Aug	942,977	96,300	863,391	79,587	13,134	67,356	80,490	79,480
ADWF #409081 - Sewer	Water	2,150,000	2034	1.50%	Apr	869,495	67,386	815,152	54,344	12,227	54,344	66,571	65,756
ADWF #409271 - KOPHII - Water	Water	8,000,000	2029	1.50%	Aug	1,478,005	117,831	1,382,343	97,096	20,735	97,096	117,831	117,832
ADWF #409131 - Water TP	Water	85,739	2037	1.50%	Dec	4,004,016	424,062	3,640,015	364,001	54,600	364,001	418,602	413,142
ADWF #409091 - Water Distribution	Water	85,739	2037	1.50%	Mar	78,281	4,776	74,680	3,655	1,120	3,655	3,710	4,776
ADWF #409111 - Eric In Sewer	Sewer	190,926	2037	1.50%	Oct	181,379	12,267	171,833	9,546	2,578	9,546	12,124	11,981
ACWF #409071 - KDRPHII	Sewer	442,630	2037	1.50%	Mar	202,173	14,263	192,898	9,415	2,893	9,415	12,385	12,385
Dump Truck	General	146,949	2020	2.51%	Monthly	54,397	31,806	23,606	23,606	250	PAID OFF	PAID OFF	PAID OFF
Gas line (KPB Loan)	General	12,359,388	2025	4.00%	Sept	3,559,818	682,158	3,022,999	558,690	123,469	558,690	682,158	1,882,859
Police Station Bond	General	4,100,000	2034	5.00%	May/Nov	NEW	101,931	4,100,000	190,000	200,250	190,000	200,000	390,500
Total Debt - Government1						13,225,889	1,019,931	15,877,213	1,448,675	200,250	14,234,454	681,349	12,580,886
Accrued Leave						681,349		681,349			681,349		681,349
Total Debt - Government2						13,907,238	1,448,675	16,558,562			14,915,803		13,262,235
Enterprise Fund Activities													
Loan Description	Fund	Original	Maturity	Interest	PMT Due	Ending Balance	Total PMT	Ending Balance	Principal	Interest	Principal	Total PMT	Ending Balance
Harbor: General Obligation Bonds	Harbor	3,735,000	2033	3.00%	June/Dec	3,060,000	145,000	2,915,000	150,000	136,300	150,000	286,300	2,765,000
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor	494,506	2033	n/a	Dec	346,150	24,726	321,424	24,726	7,406	24,726	296,698	271,972
Total Debt - Business Type1						3,406,150	24,726	3,236,424	174,726	7,406	174,726	303,000	2,986,972
Accrued Leave						260,321		260,321			260,321		260,321
Total Debt - Business Type2						3,666,471		3,496,745			3,322,019		3,137,293
Harbor: Loan From General Fund (harbormasters off)	Harbor	300,000	2019	2.00%	Jan	62,400	1,248	PAID OFF	62,400	1,248	PAID OFF	35,169	PAID OFF
Harbor: Loan From General Fund (lot 42)	Harbor	300,000	2028	3.00%	Jan	273,831	35,169	248,677	27,763	7,406	27,763	35,169	190,518



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
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600 HEALTH INSURANCE FUND												Draft		Draft		Δ %	
A/C Num.	Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Actual	12/31/17 Actual	12/31/18 Actual	12/31/19 Budget	12/31/20 Budget	12/31/21 Budget	2019 to 2021							
		Actual		Actual		Actual		Budget		\$		%					
Revenues																	
4801	Interest	-	-	-	-	-	-	-	-	0	0	0.0%					
4902	Other Revenue	394,578	(0)	160	-	-	-	-	-	0	0	0.0%					
4904	Contri Health	1,818,829	1,411,204	1,468,458	1,523,647	1,621,275	1,759,680	1,549,380	1,818,120	58,440	3.3%						
4907	Employee Health Contrib.	203,608	152,004	144,520	166,987	165,383	160,820	160,868	176,199	15,379	9.6%						
4910	Employee Dental Contrib.	13,423	17,210	16,846	8,866	8,575	8,598	8,301	8,301	(297)	-3.5%						
4911	Employee Vision Contrib.	582	-	-	-	-	-	-	-	0	0.0%						
4992	Transfers Operating	-	-	94,394	-	-	103,986	1,998	6,496	(97,490)	-93.8%						
	Total Revenues	2,431,021	1,580,418	1,724,377	1,699,499	1,795,233	2,033,084	1,720,547	2,009,116	(23,969)	-1.2%						
Expenses																	
5102	Fringe Benefits	4,461	4,157	5,332	5,057	4,398	4,292	4,878	4,878	586	13.7%						
5104	Fringe Benefits	201	459	642	388	214	138	643	643	505	366.7%						
5210	Prof & Spec Svc	87,970	37,704	25,827	23,368	25,360	28,899	28,866	28,866	(33)	-0.1%						
5246	Health Ins Clms	1,216,168	16,342	-	-	-	-	-	-	0	0.0%						
5247	Health Ins Prem	301,444	1,335,962	1,440,767	1,549,114	1,558,692	1,781,086	1,715,185	1,878,128	97,042	5.4%						
5297	Health Insurance Incent.	63,625	57,850	96,075	101,250	106,375	96,600	96,600	96,600	0	0.0%						
5609	Other	5,448	1,094	-	-	-	-	-	-	0	0.0%						
5990	Transfers to	-	-	-	-	1,000,000	-	-	-	0	0.0%						
	Total Expenses	1,679,317	1,453,569	1,568,644	1,679,177	2,695,040	1,911,014	1,846,173	2,009,116	97,515	5.1%						
	Operating Income (Loss)	751,703	126,850	155,734	20,322	(899,807)	122,070	(125,626)	0	0	-						
	Ending Fund Balance	872,970	727,307	883,041	903,363	3,556	125,626	0	0	0	0						
	Audited	12.92%	11.64%	10.29%	10.47%	6.45%	8.87%	9.16%	9.18%								

2020 Budget Notes:

- 4904 - \$1,190 per eligible employee
- 4992 - Necessary transfer to balance fund to zero
- 5247 - Reflects 3.7% decrease from 2019 budget

2021 Budget Notes:

- 4904 - \$1,390 per eligible employee
- 4992 - Necessary transfer to balance fund to zero
- 5247 - Reflects 9.5% increase on 2020 budget

City of Homer
2020/21 Operating Budget

610 ISF - LEAVE CASH OUT																		
A/C Num.	Categories & Descriptions	12/31/14	12/31/14	12/31/15	12/31/15	12/31/16	12/31/16	12/31/17	12/31/17	12/31/18	12/31/18	Amended	Draft	Draft	12/31/21	12/31/21	Δ %	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019 to 2021
			Actual		Actual		Actual		Actual		Actual	Budget	Budget	Budget	Budget	Budget	\$	%
Transferred In																		
4904	Contribution From General Fund	111,878	139,522	147,492	233,451	161,373	85,232	104,643	146,474	61,243	71.9%						61,243	71.9%
4904	Contribution From Water Fund	14,622	11,921	5,586	12,361	9,774	7,089	9,930	14,207	7,117	100.4%						7,117	100.4%
4904	Contribution From Sewer Fund	14,527	11,094	23,735	23,872	10,186	7,769	10,880	15,102	7,332	94.4%						7,332	94.4%
4904	Contribution From Harbor Fund	32,905	23,038	29,971	68,519	57,636	29,241	31,457	36,513	7,272	24.9%						7,272	24.9%
	Total Transferred In	173,932	185,575	206,784	338,203	238,969	129,331	156,910	212,295	82,964	64.1%						82,964	64.1%
Expenses																		
5102	GENERAL FUND - LEAVE CASH OUTS	6,884	14,802	4,154	1,331	2,065	2,219	1,458	1,500	(719)	-32.4%						(719)	-32.4%
5104	GENERAL FUND - LEAVE CASH OUTS	-	290	-	-	-	-	-	-	0	0.0%						0	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	88,054	216,306	119,178	113,847	130,897	128,888	137,192	144,974	16,086	12.5%						16,086	12.5%
	Total General Fund	94,938	231,398	123,332	115,178	132,962	131,107	138,650	146,474	15,367	11.7%						15,367	11.7%
5102	WATER - LEAVE CASH OUT	228	263	462	17	6	163	32	37	(126)	-77.6%						(126)	-77.6%
5104	WATER - LEAVE CASH OUT	-	-	-	-	-	-	-	-	0	0.0%						0	0.0%
5106	WATER - LEAVE CASH OUT	5,208	1,013	9,966	9,992	7,157	10,742	13,126	14,170	3,428	31.9%						3,428	31.9%
5102	SEWER - LEAVE CASH OUT	1,525	1,426	9	227	310	255	339	377	121	47.5%						121	47.5%
5104	SEWER - LEAVE CASH OUT	-	-	-	-	-	-	-	-	0	0.0%						0	0.0%
5106	SEWER - LEAVE CASH OUT	19,774	18,518	3,587	12,128	11,300	11,696	14,076	14,725	3,029	25.9%						3,029	25.9%
	Total Water & Sewer	26,735	21,221	14,024	22,364	18,773	22,857	27,572	29,309	6,452	28.2%						6,452	28.2%
5102	PORT - LEAVE CASH OUT	2,116	3,771	401	97	19	175	49	32	(143)	-81.6%						(143)	-81.6%
5104	PORT - LEAVE CASH OUT	-	-	-	-	-	-	-	-	0	0.0%						0	0.0%
5106	PORT - LEAVE CASH OUT	27,618	50,887	34,594	57,084	30,206	44,804	41,631	36,480	(8,324)	-18.6%						(8,324)	-18.6%
	Total Port & Harbor	29,734	54,659	34,995	57,182	30,225	44,979	41,680	36,513	(8,467)	-18.8%						(8,467)	-18.8%
	Total Payments to Employees	151,407	307,277	172,351	194,724	181,960	198,943	207,902	212,295	13,352	6.7%						13,352	6.7%
	Change in Net Position	22,525	(121,702)	34,432	143,479	57,009	(69,612)	(50,992)	0	(50,992)	-100.0%						(50,992)	-100.0%
	Fund Balance	7,386	(114,315)	(79,884)	63,595	120,604	50,992	0	0	(50,992)	-100.0%						(50,992)	-100.0%

Calculation Method (2020):

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

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

Calculation Method (2021):

- a. Using the most current three years' average (2018 actual, 2019 actual estimate, and the 2020 budget)
- b. The Current Year's Fund Balance Estimated
- a - b = The estimated budget for the following fiscal year

Revolving Energy Fund (Created by Ordinance 10-14)

Transfer to Revolving Energy Fund A/C 620-0375-4902

Fund 620

	City Hall LED Lighting Upgrade ORD 19-03	Library LED Lighting Upgrade ORD 19-03	Airport HVAC Improvement	Airport Terminal Lighting	Airport LED Lighting Upgrade ORD 19-03	Police Station Lighting Upgrade	Police Station HVAC Improvements	Animal Shelter LED Lighting Upgrade ORD 19-03	Public Works Piping Insulation	Public Works LED Lighting Upgrade ORD 19-03	Raw Water Pump Station Motor Upgrade	Sewer Treatment Plant Lighting Upgrade	Sewer Treatment Plant Solar Atrat Motor Upgrade	Sewer Treatment Plant Pump Upgrade	Homer Harbor Lighting	Harbormaster Office LED Lighting Upgrade ORD 19-03	Total
Loan Amount	\$ 9,545	\$ 18,792	\$ 22	\$ 85,631	\$ 23,287	\$ 121	\$ 21	\$ 2,802	\$ 1,064	\$ 10,727	\$ 6,284	\$ 103,953	\$ 1,350	\$ 29,294	\$ 4,022	\$ 362,233	
FY 2012	3.0	3.0	1.4	8.1	3.0	6.0	6.2	3.0	8.1	3.0	13.4	8.6	8.7	4.7	8.9	3.0	
FY 2013			22.00	10,571.73		121.00	21.00		131.36		468.96	7,595.12	11,948.62	287.23	3,291.46		34,458.47
FY 2014				10,571.73					131.36		468.96	7,595.12	11,948.62	287.23	3,291.46		34,294.47
FY 2015				10,571.73					131.36		468.96	7,595.12	11,948.62	287.23	3,291.46		34,294.47
FY 2016				10,571.73					131.36		468.96	7,595.12	11,948.62	201.06	3,291.46		34,208.30
FY 2017				10,571.73					131.36		468.96	7,595.12	11,948.62	3,291.46	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	3,181.67	6,264.00		1,057.17	7,762.33			934.00	13.14	3,575.67	468.96	4,557.07	8,564.03	2,962.31	1,340.67	40,481.02	
FY 2021	3,181.67	6,264.00		7,762.33				934.00		3,575.67	468.96				1,340.67	23,527.29	
FY 2022	3,181.67	6,264.00		7,762.33				934.00		3,575.67	468.96				1,340.67	468.96	
FY 2023																	
FY 2024																	
FY 2025																	
Total Payback	9,545.00	18,792.00	22.00	85,631.00	23,287.00	121.00	21.00	2,802.00	1,064.00	10,727.00	6,284.00	103,953.00	1,350.00	29,294.00	4,022.00	362,233.00	
Loan Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Payback to Depreciation Reserve Funds:

	Transfer from	200-0400	200-0500	400-0600
FY 2010				
FY 2011	315,691.00			
FY 2012	691.00	13.4	8.7	8.9
FY 2013	35,149.47	12,397.70	786.55	14,252.00
FY 2014	69,443.95	12,397.70	786.55	14,252.00
FY 2015	103,738.42	12,397.70	786.55	14,252.00
FY 2016	138,032.89	12,397.70	786.55	520.00
FY 2017	172,241.20	12,397.70	786.55	
FY 2018	206,248.44	12,397.70	786.55	
FY 2019	240,255.68	12,397.70	786.55	
FY 2020	274,262.91	12,397.70	550.60	
FY 2021	314,743.93	12,397.70		
FY 2022	338,271.22	12,397.70		
FY 2023	361,798.51	12,397.70		
FY 2024	362,267.46	12,397.70		
FY 2025	362,736.42	4,918.90		
Total	362,736.42	166,085.00	6,843.00	57,528.00
Transfer to		256-0378	256-0379	456-0380

City of Homer
2020/21 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+.

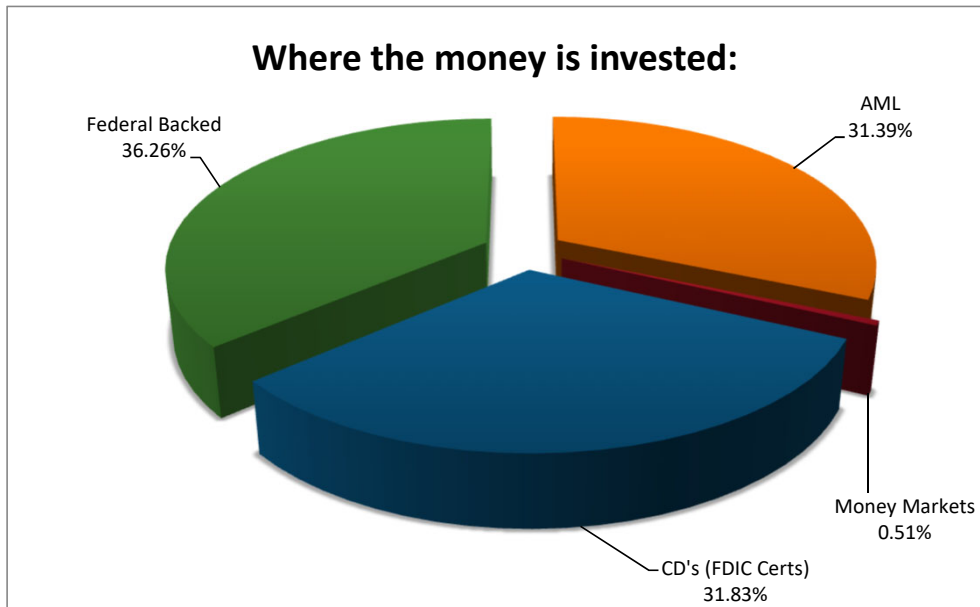
CITY OF HOMER Treasurer's Report

As of:

August 31, 2019

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Alaska Municipal League	\$ 7,421,913	33%
Pro-Equities	\$ 15,112,340	67%
Total Cash and Investments	\$ 22,534,253	100%

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	9/30/2019 \$ 7,431,604	35%
30 to 120 Days	12/29/2019 \$ 1,411,930	25%
120 to 180 Days	2/27/2020 \$ 218,233	7%
180 to 365 Days	8/30/2020 \$ 1,560,174	3%
Over 1 Year	\$ 11,912,311	29%
TOTAL	\$ 22,534,253	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
2020/21 Operating Budget**

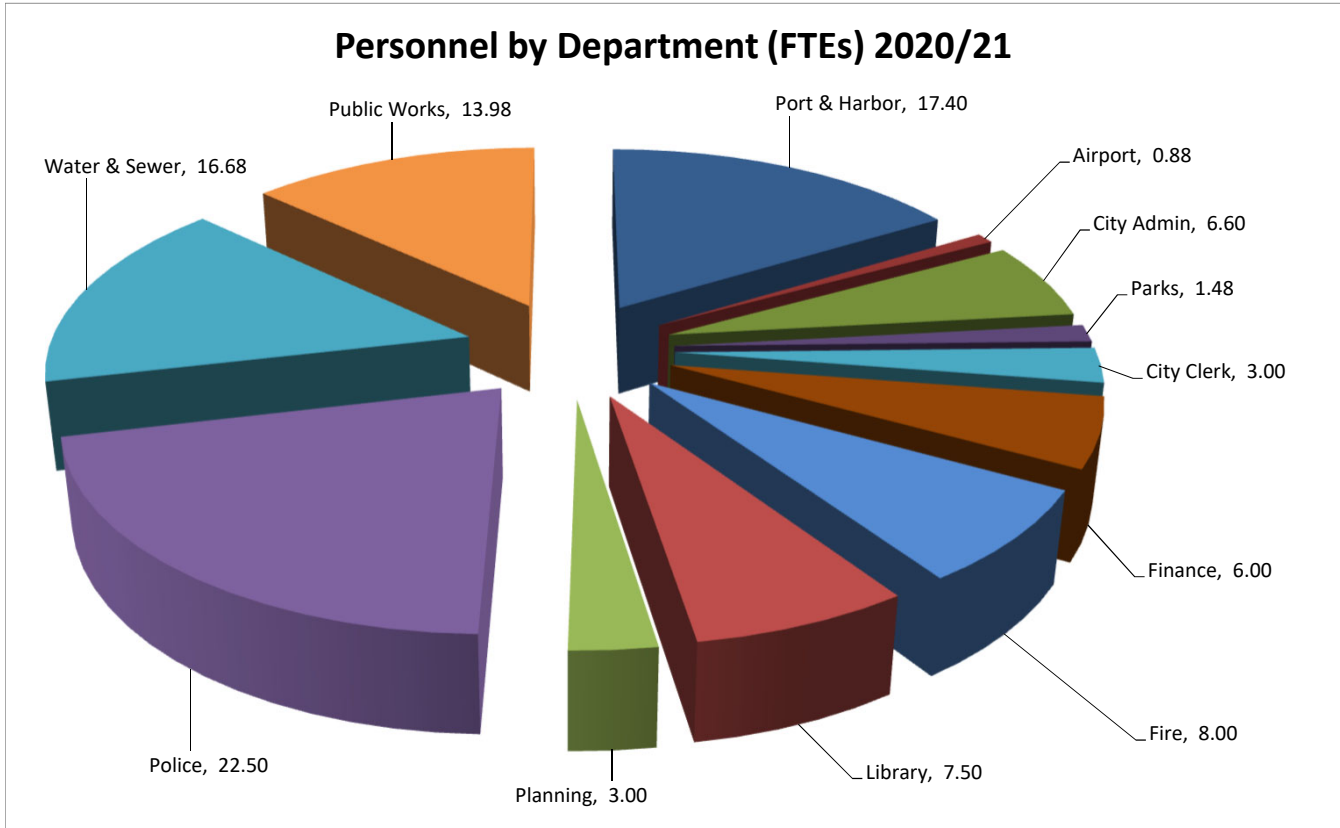
<u>Alaska Municipal League Investment Pool</u>						
<u>Account Desc.</u>	<u>Account #</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>8/31/2019</u>	
Alaska PRI (Pooled Fund)	0025751.1	9,118,347	4,139,393	7,102,293	5,234,562	
Alaska PRI (Library)	0025751.2	60,019	3,346	3,607	3,662	
Alaska PRI (Fire Dept)	0025751.3	49,576	36,709	41,972	42,608	
Alaska PRI (PERS)	0025751.4	263,813	265,990	270,517	274,668	
Alaska PRI (SUSTAIN Fund)	0025751.5	15,282	15,401	15,663	15,904	
Natural Gas	0630651	1,672,584	1,685,667	1,714,356	1,850,509	
Total		11,179,621	6,146,506	9,148,409	7,421,913	

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2020/21 Operating Budget**



<u>Department</u>	<u>FY 2021 Draft Budget</u>	<u>FY 2020 Draft Budget</u>	<u>FY 2019 Amended Budget</u>	
Port & Harbor	17.40	17.40	17.40	0.00
Airport	0.88	0.88	0.78	0.10
City Admin	6.60	6.60	6.53	0.07
Parks	1.48	1.48	1.50	(0.02)
City Clerk	3.00	3.00	3.00	0.00
Finance	6.00	6.00	6.00	0.00
Fire	8.00	8.00	8.00	0.00
Library	7.50	7.50	7.50	0.00
Planning	3.00	3.00	3.00	0.00
Police	22.50	22.50	22.00	0.50
Water & Sewer	16.68	16.68	16.18	0.50
Public Works	13.98	13.98	12.63	1.35
<u>Total FTE</u>	<u>107.00</u>	<u>107.00</u>	<u>104.50</u>	

HOURLY SALARY SCHEDULE with 1.5% COLA increase for FY 2020 Budget:

Implement: January 1, 2020

COLA	ANNUAL MERIT STEPS																										
1.5%	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	12.37	12.89	13.25	13.63	13.99	14.39	14.80	15.22	16.09	16.56	17.06	17.58	18.10	18.65	19.21												
2	13.27	13.80	14.21	14.61	15.02	15.44	15.88	16.34	17.26	17.80	18.31	18.86	19.44	20.02	20.63												
3	14.17	14.75	15.17	15.58	16.03	16.48	16.96	17.42	18.43	18.98	19.55	20.13	20.75	21.36	22.00												
4	15.06	15.66	16.12	16.56	17.04	17.52	18.01	18.54	19.58	20.18	20.78	21.41	22.05	22.71	23.39												
5	15.92	16.60	17.06	17.54	18.03	18.56	19.06	19.61	20.73	21.36	22.00	22.66	23.32	24.03	24.75												
6	16.81	17.50	18.00	18.50	19.03	19.57	20.12	20.69	21.88	22.51	23.20	23.90	24.61	25.36	26.12												
7	17.70	18.42	18.92	19.47	20.03	20.59	21.17	21.76	22.99	23.69	24.40	25.13	25.89	26.65	27.46												
8	18.56	19.32	19.86	20.42	20.99	21.58	22.20	22.82	24.12	24.84	25.61	26.36	27.15	27.97	28.81												
9	19.43	20.22	20.78	21.37	21.98	22.61	23.23	23.89	25.24	26.00	26.79	27.58	28.41	29.26	30.14												
10	20.27	21.10	21.69	22.31	22.93	23.59	24.25	24.95	26.36	27.15	27.96	28.81	29.68	30.57	31.48												
11	21.11	21.99	22.62	23.23	23.90	24.57	25.26	25.97	27.46	28.28	29.14	30.00	30.91	31.83	32.79												
12	21.98	22.86	23.50	24.17	24.85	25.57	26.28	27.02	28.56	29.40	30.29	31.22	32.14	33.11	34.11												
13	22.79	23.72	24.40	25.10	25.79	26.52	27.26	28.05	29.63	30.52	31.43	32.40	33.36	34.37	35.40												
14	23.62	24.58	25.28	25.99	26.75	27.50	28.27	29.06	30.71	31.64	32.59	33.55	34.57	35.61	36.68												
15	24.45	25.44	26.17	26.91	27.66	28.45	29.27	30.08	31.79	32.73	33.73	34.72	35.77	36.84	37.95												
16	25.26	26.31	27.04	27.79	28.59	29.39	30.23	31.10	32.84	33.83	34.86	35.89	36.97	38.09	39.22												
17	26.08	27.14	27.90	28.69	29.51	30.36	31.22	32.08	33.91	34.93	35.96	37.04	38.16	39.31	40.47												
18	26.89	27.98	28.77	29.59	30.42	31.29	32.17	33.09	34.96	36.02	37.08	38.20	39.35	40.53	41.73												
19	27.69	28.84	29.63	30.48	31.33	32.21	33.13	34.06	36.00	37.07	38.20	39.35	40.53	41.73	42.99												
20	28.47	29.63	30.49	31.34	32.22	33.14	34.07	35.05	37.03	38.15	39.29	40.47	41.67	42.93	44.22												
21	29.28	30.48	31.33	32.20	33.13	34.05	35.02	36.02	38.06	39.20	40.38	41.59	42.84	44.13	45.46												
22	30.07	31.29	32.15	33.09	34.01	34.97	35.95	36.98	39.08	40.25	41.46	42.71	43.97	45.29	46.66												
23	30.82	32.08	33.00	33.93	34.89	35.87	36.90	37.93	40.08	41.29	42.51	43.80	45.11	46.47	47.86												
24	31.61	32.88	33.82	34.76	35.77	36.77	37.80	38.87	41.09	42.33	43.59	44.89	46.24	47.63	49.05												
25	32.39	33.71	34.63	35.61	36.64	37.65	38.73	39.81	42.07	43.33	44.64	45.98	47.36	48.77	50.24												
26	33.22	34.58	35.53	36.54	37.59	38.63	39.73	40.84	43.16	44.46	45.79	47.17	48.59	50.03	51.54												
27	34.06	35.45	36.42	37.46	38.53	39.60	40.73	41.87	44.25	45.57	46.94	48.36	49.81	51.29	52.84												

HOURLY SALARY SCHEDULE with 1.5% COLA increase for FY 2021 Budget:

Implement: January 1, 2021

COLA	ANNUAL MERIT STEPS																										
1.5%	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	12.56	13.08	13.44	13.84	14.20	14.61	15.03	15.45	16.33	16.80	17.31	17.85	18.38	18.93	19.50												
2	13.46	14.01	14.42	14.83	15.24	15.67	16.12	16.59	17.52	18.06	18.58	19.15	19.73	20.32	20.94												
3	14.38	14.97	15.40	15.82	16.27	16.73	17.21	17.68	18.71	19.26	19.84	20.44	21.06	21.69	22.33												
4	15.29	15.90	16.36	16.80	17.29	17.78	18.28	18.81	19.87	20.48	21.09	21.73	22.38	23.05	23.75												
5	16.16	16.85	17.31	17.80	18.30	18.83	19.34	19.91	21.04	21.69	22.33	23.00	23.67	24.39	25.12												
6	17.07	17.76	18.27	18.78	19.31	19.86	20.43	21.00	22.21	22.85	23.55	24.26	24.98	25.74	26.51												
7	17.97	18.70	19.21	19.76	20.33	20.89	21.49	22.09	23.34	24.05	24.77	25.50	26.27	27.05	27.88												
8	18.83	19.61	20.16	20.73	21.30	21.90	22.53	23.16	24.48	25.21	25.99	26.75	27.55	28.39	29.24												
9	19.72	20.52	21.09	21.70	22.31	22.94	23.58	24.24	25.62	26.39	27.19	27.99	28.83	29.70	30.59												
10	20.57	21.41	22.02	22.64	23.28	23.94	24.61	25.33	26.75	27.55	28.38	29.24	30.12	31.03	31.96												
11	21.42	22.32	22.95	23.58	24.26	24.94	25.64	26.36	27.88	28.71	29.57	30.45	31.37	32.31	33.28												
12	22.31	23.20	23.85	24.54	25.22	25.95	26.67	27.43	28.99	29.84	30.75	31.68	32.62	33.61	34.62												
13	23.13	24.08	24.77	25.47	26.18	26.92	27.67	28.47	30.07	30.98	31.90	32.88	33.86	34.89	35.93												
14	23.97	24.95	25.66	26.38	27.15	27.91	28.70	29.50	31.17	32.11	33.08	34.06	35.09	36.15	37.23												
15	24.82	25.83	26.57	27.31	28.07	28.88	29.71	30.53	32.27	33.22	34.23	35.24	36.30	37.40	38.52												
16	25.64	26.70	27.45	28.21	29.02	29.83	30.69	31.57	33.33	34.34	35.38	36.43	37.52	38.66	39.81												
17	26.47	27.54	28.31	29.13	29.96	30.81	31.68	32.56	34.42	35.45	36.50	37.60	38.73	39.89	41.08												
18	27.29	28.40	29.20	30.03	30.87	31.76	32.65	33.59	35.48	36.57	37.64	38.77	39.94	41.13	42.36												
19	28.11	29.27	30.07	30.94	31.80	32.69	33.63	34.57	36.54	37.63	38.77	39.94	41.13	42.36	43.63												
20	28.90	30.07	30.95	31.81	32.70	33.64	34.58	35.58	37.58	38.72	39.88	41.08	42.30	43.58	44.88												
21	29.72	30.94	31.80	32.68	33.63	34.56	35.55	36.57	38.64	39.79	40.99	42.22	43.48	44.80	46.14												
22	30.52	31.76	32.63	33.59	34.52	35.49	36.49	37.53	39.67	40.85	42.08	43.35	44.63	45.97	47.36												
23	31.28	32.56	33.50	34.44	35.41	36.41	37.45	38.50	40.69	41.91	43.15	44.45	45.78	47.17	48.57												
24	32.08	33.37	34.33	35.29	36.30	37.32	38.37	39.46	41.71	42.96	44.24	45.57	46.93	48.34	49.79												
25	32.87	34.21	35.15	36.15	37.19	38.22	39.31	40.40	42.70	43.98	45.31	46.67	48.07	49.50	51.00												
26	33.72	35.10	36.06	37.08	38.15	39.21	40.33	41.45	43.81	45.12	46.48	47.88	49.32	50.78	52.32												
27	34.57	35.98	36.97	38.02	39.11	40.20	41.34	42.49	44.91	46.26	47.65	49.08	50.56	52.06	53.63												

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4314 – Taxi/Chauffeurs/Safety Inspections

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

4319 – Sale of Electrical Supplies

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

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

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

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

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

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

4507 - Library Grant - State library grant funds received.

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

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

4514 - Other Grants: Miscellaneous grants received by departments.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

4706 – Fish Grinding: Fee charged for Fish Grinding.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4930 - Other Finance Source: Other finance source proceeds.

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

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

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

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

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

4992 - Transfers: Operating transfers from another department.

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

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

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

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

5105 - Overtime: Overtime pay @ appropriate rate.

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

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

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

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

5203 - Fuel/Lube: Fuel and lube supplies.

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5228 - Books: Cost of books purchased.

5229 - Periodicals: Cost of periodicals purchased.

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

5606 - Bad Debt Expense: Uncollectible accounts written off.

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

5608 - Interest: Cost of borrowing monies.

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

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

5625- Impound Costs: The costs to impound vehicles.

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

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

5801 - Museum: Contributions from the City.

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

AML - Stands for "Alaska Municipal League".

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

EDC - Stands for "Economic Development Commission".

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

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

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

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

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

LEVY - To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LID - Stands for "Local Improvement District", this is a mechanism used to obtain an organized unit for construction purposes.

LONG TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILL - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

MILLAGE RATE - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period". "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplied that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET - Plans of current expenditures and the proposed means of

CITY OF HOMER

BUDGET GLOSSARY

financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS - All interfund transfers other than residual equity transfers.

ORDINANCE - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

OTHER FINANCING SOURCES - Governmental fund general long term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

PROGRAM - An organized set of related work activities which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

PROGRAM BUDGET - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

PROGRAM GOAL - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce, or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

PROGRAM OBJECTIVE - Objectives are statements of the intended beneficial and/or tangible effects or a program's activities. They are measurable, and related to the proposed budget year. They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should be quantifiable and are addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

PROPERTY TAX - A tax levied on the assessed value of property in mills.

PROPRIETARY FUNDS - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the city include the enterprise funds.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

RECOMMENDED BUDGET - The budget proposed by the City Manager to the City Council for adoption.

RESOLUTION - A special or temporary order of a legislative body; an order of a legislative

CITY OF HOMER

BUDGET GLOSSARY

body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

REVENUE - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long term debt proceeds and operating transfers in are classified as "other financing sources".

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SALES TAX - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

SELF-INSURANCE - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SINGLE AUDIT - An audit performed in accordance with the Single Audit of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or required governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

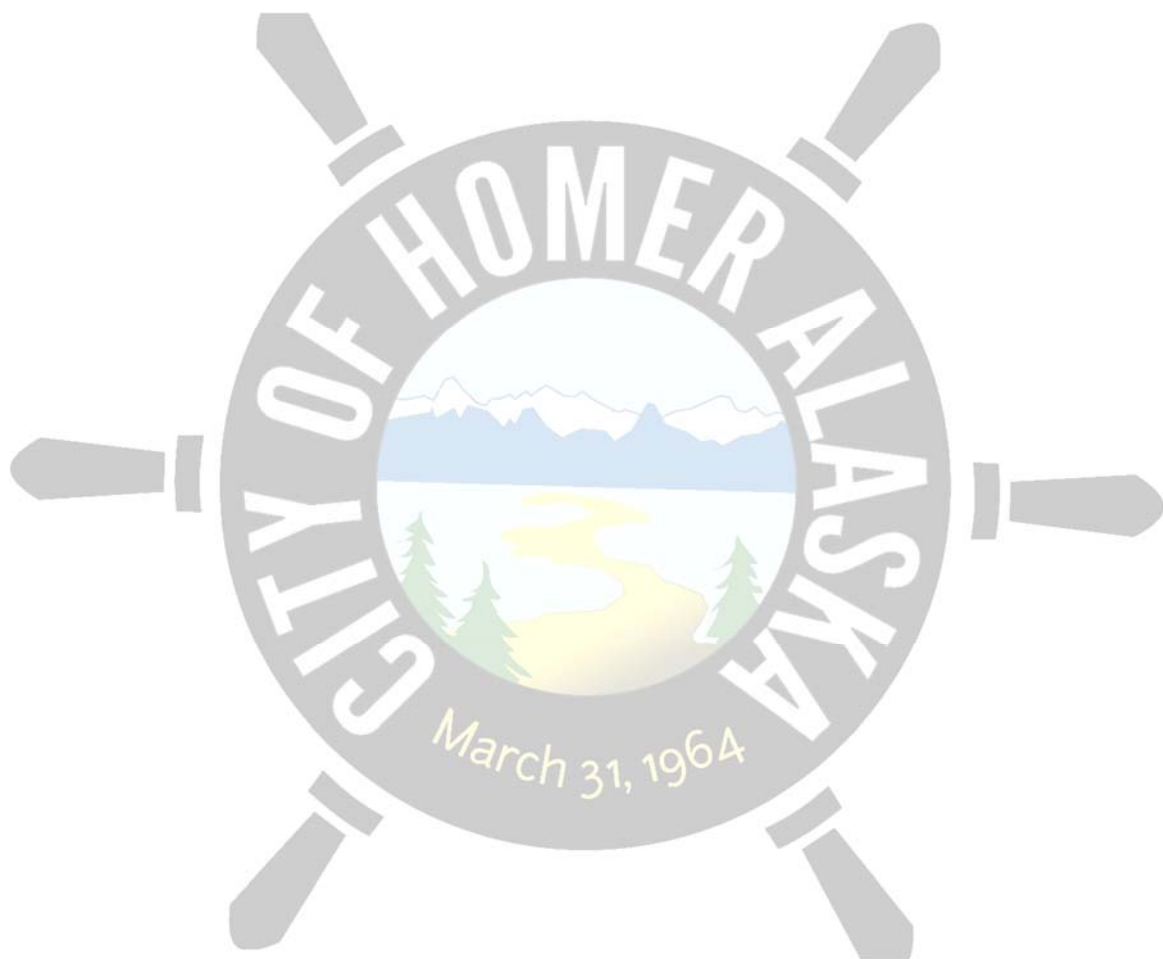
TAX RATE - The level at which taxes are levied

TAX LEVY - The total dollar amount of tax that optimally could/should be collected based on tax rates and assessed values of personal and real properties.

TESHIO, JAPAN - This is our Japanese Sister City.

YELISOVO, RUSSIA - This is our Russian Sister City.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”