

CITY OF HOMER

**ADOPTED BUDGET
By Homer City Council
December 5, 2016**

**FOR
FISCAL YEAR JANUARY 1, 2017 - DECEMBER 31, 2017**

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	Zak, Bryan
Council Members	Aderhold, Donna Lewis, David Reynolds, Catriona Smith, Heath Stroozas, Tom Erickson, Shelly

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

Jo Johnson
Jenna deLumeau - Acting
Bob Painter
Andrea Browning
Nick Poolos
Ann Dixon
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud



City of Homer Departments & Divisions

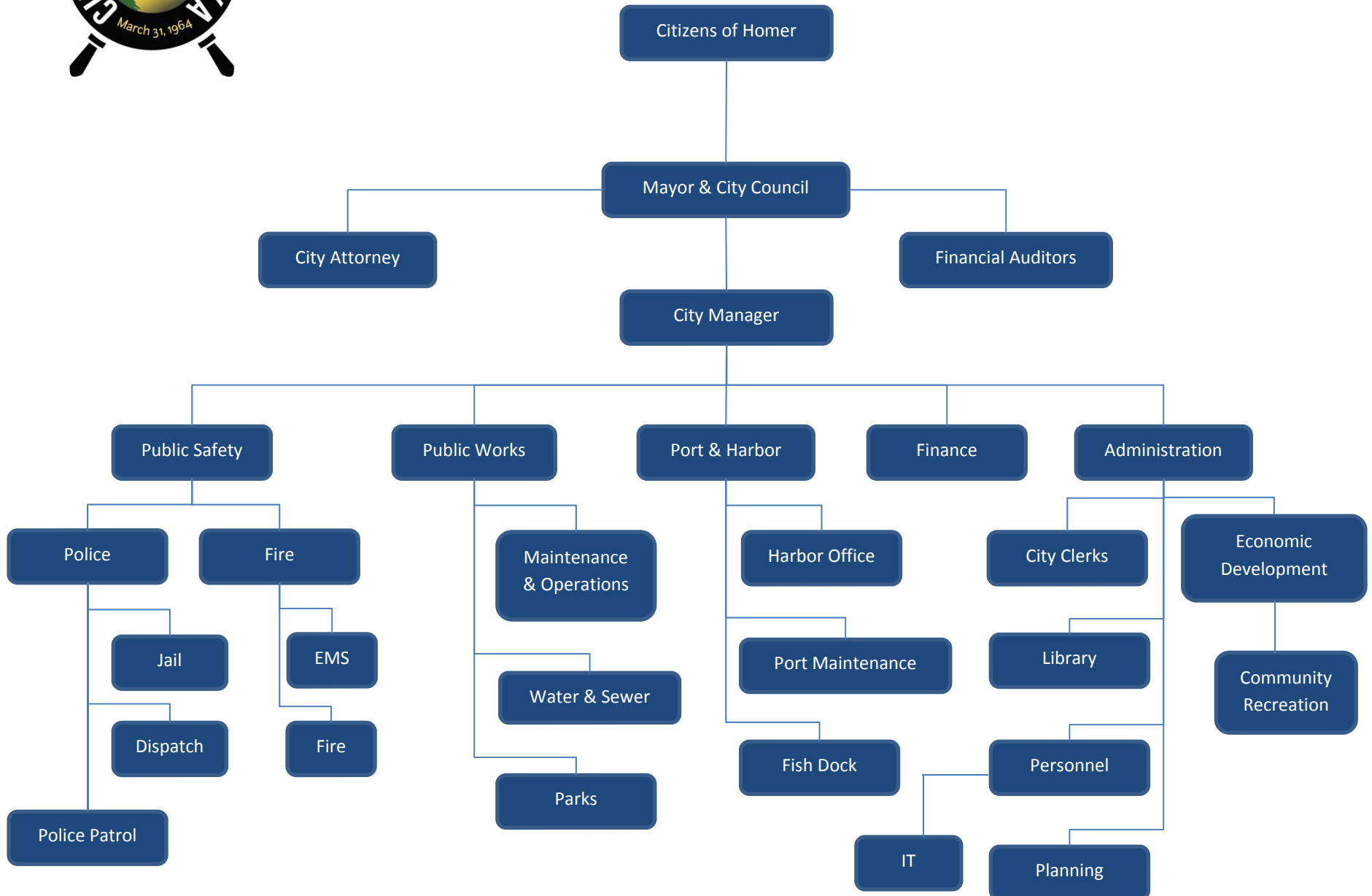


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2017 FINAL BUDGET MESSAGE

Fiscal Year 2017

Introduction

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

The City of Homer has been impacted by the down turn in the price of oil, the ensuing State revenue shortfall, and the overall contraction of the statewide economy. After years of tight budgets with no transfers to reserves, the City of Homer faced a \$1.2 million shortfall in the 2016 budget cycle. This projected budget shortfall prompted widespread conversations with the City Council, the community and staff regarding budget cuts and revenue potential. The City Council authorized a special election on December 1, 2015 asking the voters to suspend a dedicated sales tax (0.75%) that goes to roads and trails – Homer Accelerated Roads and Trails (HART) for 3 years. Voter's approved the suspension of HART by a 3 to 1 margin allowing the Council to pass a balanced budget without wholesale reductions in services. Nevertheless, the budget that passed was a \$725,000 reduction from the FY2015 budget and included 6.5 less personnel. 2017 marks the beginning of year two of the suspension of HART, leaving the community of Homer just one more year to find a permanent solution to City budget shortfalls.

General Fund

Increased Revenue

The budget contains revenue projections that we consider to be realistic and conservative. The projections are based on numbers from Fiscal Year 2015 and revenue received year-to-date for Fiscal Year 2016. This data is supplemented with tax, property valuation, and economic projections provided by the Borough and the State. Finally, we take into consideration information about economic trends provided by local and state sources. We have projected, based on the information available to us, that revenues will increase over last year. We project that including the suspension of HART, total General Fund Revenues in 2017 (\$12,207,070) will increase by \$534,974 or 4.6% over the 2016 Adopted Budget.

Sales Tax. Sales tax makes up over 50% of general fund revenue. We project that sales tax will increase by \$331,540 or 5.4% over the 2016 Adopted budget. Sales tax returns for the first two quarters of 2016 were robust. There are significant increases in dining, lodging, and guiding, often considered a proxy for the visitor industry. The low price of fuel has stimulated more travel with airfare prices and gasoline at historic lows. This combined with the uncertainty of foreign travel, and the lure of Alaska as an exotic destination, has resulted in a strong year for our visitor industry. The General Fund (GF) benefits more

from strong sales tax returns than in previous years with the suspension of HART which means any increase in taxable sales equates to proportionately more revenue being directed to GF.

Property Taxes. Property Taxes make up over ¼ of general fund revenue and are predicted to increase by \$76,067 or 2.4% over the 2016 approved budget. Property taxes are dependent on assessed value by the Borough.

Airport Revenue. The City of Homer runs the Homer Airport building and leases space to businesses. Although operation of the airport is still subsidized by tax payers, revenue is up \$40,000 due to a new lease at the facility.

Charges for Services. The FY2016 budget included increases in our fee schedule and charges for services including ambulance billing and campground fees, among others. We have experienced about a \$20,000 increase in charges for services due to those changes, which is reflected in the FY2017 budget.

Decreased Expenses

Insurance. The FY2017 budget contains an almost \$160,000 in savings from the adopted FY2016 budget the City was able to experience by renegotiating liability/ property and workman's compensation insurance coverage with Alaska Joint Municipal League Joint Insurance Association (AMLJIA).

Street Sweeper. \$97,000 was included in the 2016 operating budget to cover the third and final payment of the new street sweeper for Public Works. Now that acquisition has been paid off, it is no longer included as a mandatory transfer.

Lobbying. The 2017 budget zeros out the line item for contract lobbying services, \$22,000 in the General Fund Mayor/Council budget and \$22,000 from Port and Harbor. Given the difficult fiscal times, the City Lobbyist, Anderson Group, withdrew their contract proposal for 2017. With decreased paid representation in Juneau, City Councilmembers committed to doubling down on their efforts to stay abreast of issues, travel to Juneau and advocate for the City.

Overtime. A three-year average of actual dollars spent is used to predict overtime expenses in the budget. This resulted in some significant increases in overtime budget, especially in Police Dispatch and Public Works. Council passed a 15% unallocated reduction in General Fund overtime. Departments will place renewed focus on reducing overtime hours during 2017.

Increased Expenses

Health Insurance. Healthcare costs continue to rapidly escalate nationwide, and for the City of Homer. We are a small group and unfortunately, according to Premera our claims have outpaced contributions for two years running. In November of 2016 market trends and early renewal information indicated a potential 20% increase in health insurance costs. Wells Fargo Insurance solicited proposals on behalf of the City for Health Insurance for the upcoming year. Thankfully, the city was able to stay with Premera with only a 10.4% premium increase. Nevertheless, health insurance is a large part of the City budget and increasing at an unsustainable rate. In an effort to mitigate such increases, Council placed \$94,000

in savings from renegotiated liability, property and workman's compensation insurance in the health insurance fund during 2016 midyear budget amendments. In addition to drawing on the health insurance fund to help cover this increase, the 2017 budget increases the per head amount included in the operating budget from \$1,200 a month to \$1,250 and increases employee contributions commiserate to the increase in premium amount the City is charged. It is my hope that by splitting the cost of increases we will be able to keep enough in the health insurance fund to help absorb the pain of increases for the next two fiscal years (projected balance of \$200,000 after the 2017 budget).

Administration and the Council have made an effort to keep employee contributions low, with the City paying for the bulk of coverage. On average, the City pays for 90% of the premium, and the employee pays for just under 10%. As healthcare costs continue to increase, it is reasonable that employee premium increases are proportionate to the overall increase the City. Gradual increases safeguard against potential large spikes in employee contribution rates. They also emphasize the importance of wellness programs and other measures employees can take to decrease overall claims. Employee contribution rates went up by 10.4% in the 2017 budget.

Personnel. The City's biggest expense, and largest asset, is the employees that provide City services. In addition to modest merit increases that are awarded based on performance, the draft budget includes a 1.5% COLA for all employees. Over the last 7 years the employees have received one COLA in 2014 (2%). As a comparison, the Anchorage CPI has increased by a cumulative 12.5% over the same time period.

A COLA helps employees keep up with inflation and offsets the rising employee health insurance contributions. COLAs also allow the City to keep a competitive wage scale – which in turn helps with recruitment and employee retention. The City's compensation value is decreased every year we do not provide a COLA. With budget cuts we are asking our employees to do more with less and many are stretched thin. As an employer, a COLA is a small way we can recognize that just as the City of Homer expenses increase, so do their household expenses. A 1.5% COLA is the smallest COLA the City has ever given out and represents anywhere from \$14-\$60 a pay period per employee, depending on where they fall on the wage scale. The cost to the City is \$130,636 with \$88,820 allocated to General Fund.

Positions. The 2016 budget included 6.5 position cuts. The City has struggled to make due with those reductions, some places more successfully than others. My budget proposes two modest personnel increases: reinstating the City Manager Administrative Assistant position to full time and hiring a temporary part time building maintenance tech. These positions have a cumulative \$27,000 effect on the General Fund operating budget. The budget also reflects the Assistant Fire Chief position as an expense. That amount is offset by revenue from the SAFER grant.

There is more than enough work to justify a full time administrative assistant position in the City Manager's office. Not only does this person help with Council packets, scheduling and leases, it provides administrative support for the entire Administration Department. When the 2016 budget passed, we budgeted for an Assistant City Manager position. By transitioning that position back to a Special Projects/ Communications coordinator the Administration budget has experienced significant savings to help offset the cost of a full time administrative assistant position.

There has been no increase in building maintenance staff in over 10 years. In the meantime, the City has constructed a new Library, expanded City Hall, built five new restrooms, and a new Harbor Master's office. We have significantly increased square feet of building without expanding our capacity to take care of the additional square footage. New facilities come with updated technology that often requires more maintenance than simpler systems of the past. Public Works has requested two full-time positions in this budget: building maintenance tech and a janitor. Unfortunately, the current budget situation cannot handle such increases, but a seasonal, temporary, part time building maintenance tech could help ease some of the pressure, deal with unexpected issues, longer term maintenance projects, and cover employee absences.

Animal Control. This budget contains just shy of a \$50,000 increase in the animal control contract. Long-time contractor, Coastal Animal Care, decided not to bid on a contract for animal control services. The City has worked with Coastal Animal Care for many years at a great rate for City taxpayers. Though the new company, Alaska Mindful Paws, came in almost 30% more than Coastal Animal Care, it would cost up to an additional \$30,000 for the City to manage the shelter in house.

Capital Projects/ Transfers to Reserves

HCC 3.05.045 requires that the City Budget must be balanced. The 2017 Adopted Budget projects \$12,207,070 in revenue and \$12,207,070 in expenses. Of that, mandatory transfers include \$10,000 to the Seawall Reserve and \$180,956 to Water Fund to cover fire hydrant maintenance. The remaining \$1,016,878 represented much needed transfers to various reserves listed in the Capital Projects section below.

Capital Projects. The FY2017 General Fund budget includes \$194,000 in recommended capital projects. The only non-rolling stock items are \$20,000 for emergency ventilators for the Fire Department and \$10,000 for signage to implement and educate the public on parks policy changes. The City of Homer fleet is aging and we have reached the point where in some cases either replacement parts are not available or repairs cost more than the vehicles are worth. The capital request includes a new building maintenance van, 2 used light duty pickup trucks for Public Works and two new patrol vehicles for the Homer Police Department. Two new patrol vehicles will put the Police Department on a reasonable vehicle replacement schedule. Officers spend almost half their time in their patrol cars and they deserve a safe, comfortable and reliable ride. The budget funds 25 new public use computers at the Homer Public Library (\$20,000) and a \$12,723 in books outside the General Fund budget through the Library Donation Fund. The remaining General Fund projects will be funded through transfers to reserve accounts (listed below).

Transfers to Reserves. The FY2016 budget included \$622,131 in non-mandatory transfers to general fund reserve accounts. I am pleased that the FY2017 budget can exceed that with \$815,243 in proposed non-mandatory transfers to reserves. I believe that funding reserves is an obligatory part of operating the large and expansive infrastructure the City of Homer owns. Proposed transfers to reserves include:

Account	Amount	Justification
Library	\$60,000	With shy of \$15,000 in reserves, this multimillion dollar facility requires additional maintenance capacity and has a number of needed projects pending.
Parks	\$60,000	The Parks and Recreation Commission submitted a long list of requests this year. By setting aside some funding for reserves, we can have an identified funding source if matching funds or other opportunities become available (but would still require Council appropriation). Parks reserves were depleted with Hickerson Cemetery in the FY2016 budget.
City Hall	\$135,243	City Hall needs a new roof. I will be squirreling away funds every budget cycle to plan for this project, estimated at \$170,000.
Animal Shelter	\$20,000	It is possible that there will be larger maintenance projects found with new shelter management coming on board and the reserve balance is currently zero.
Fire	\$70,000	Fire reserves have been depleted with the public safety building project and needs rebuilding.
Police	\$200,000	Police reserves have been depleted with the public safety building project. With no new facility immediately on the horizon, this provides some seed money for plan B and/or a small amount to go towards potential repairs to the existing facility.
Police Fleet	\$90,000	Two new patrol cars (funded in draft budget).
PW Fleet	\$120,000	Public works has the largest rolling stock inventory in the City and many aging vehicles. (Van and light duty truck funded in 2017 budget).
IT	\$60,000	City facilities are in need of upgrades to the network that wirelessly connects all buildings. This is a large project that we will have to set money aside for over a few years
TOTAL	\$815,243	

The 2017 Budget is a lean budget, appropriate for the lean future the City of Homer is facing. I am pleased to be able to propose funding for a few of the most pressing capital needs, yet many remain unfunded. This may increase the amount of emergent requests that Council entertains during the year as new items pop up and longtime needs increase in priority. The just shy of \$700,000 that we were able to put into General Fund Reserve accounts is a step in the right direction towards those goals. Nevertheless, we are far short of the goal set by Council in 2006 to accumulate 40% of depreciable assets in General Fund and Water Sewer Reserves.

Budget Priorities

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

- **Personnel:** The 2016 budget proposed 6.5 full time equivalent cuts to personnel, even with small personnel changes in the FY2017 budget, revenue limitations and subsequent budget cuts have impacted our efficiency and responsiveness. These cuts have affected our ability to provide services and should be reinstated when the revenue picture allows. Priority staffing will be a jail officer at the police department and full time building maintenance tech.
- **Capital projects:** There are a number of well documented capital project needs. Chief among the priorities is a light tower for the Fire Department, air handler maintenance at the Library and a new roof for City Hall. These projects are justified and needed and I hope to be able to fund reserve accounts so they can be addressed in the near future.

Fiscal Policy Considerations

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

- **Continued Revenue Cuts from the State.** The FY2016 revenue shortfall was directly related to cuts from the State as they face their own revenue shortfall and go through the exercise of trimming their budget. The state has a long ways to go before revenue meets expenditures. I anticipate continued impact to municipalities from the state's fiscal situation. This could take the form of decreased PERS relief, further cuts to contracts such as community jails and road maintenance or defunding maintenance of Alaska Land Mobile Radio on behalf of municipalities. 2017 will continue to be a year of playing defense in Juneau for Alaskan municipalities.
- **Uncertainty from the State.** In addition to cuts to municipalities from the State, much uncertainty remains regarding how the State of Alaska is going to close their significant fiscal gap and how that will impact local taxpayers and the overall economy. Any combination of income tax, suspension of the permanent fund dividend, and state sales tax has been discussed by policymakers, though there does not appear to be any consensus towards immediate action.
- **Core Programs.** In the face of looming revenue shortfalls, the Council and the public has engaged in a productive and thoughtful discussion about what the public values and core services. During the 2016 budget cycle the public was very engaged in debate surrounding core services, level of service and funding solutions. Suspending the Homer Accelerated Roads and Trails program for three years was approved by the voters as a temporary solution that has allowed City services to remain intact. The debate on how to address the revenue shortfall after the suspension of HART in 2019 will continue.
- **The Cliff.** The suspension of Homer Accelerated Road and Trails (HART) ends in 2019. At that time, the ¾% sales tax diversion to the general fund will return to the HART fund where it can only be used for major road and trail projects. This represents over \$1 million in lost revenue to the general fund that the community of Homer will have to come up with in revenue or in cuts. There has been

a lot of productive conversation by the Council and the community regarding potential options and the prioritization of services. It is imperative that this debate and problem solving continue so that the City can face 2019 with a plan and not 'fall off the cliff.'

- Maintenance: Every time you turn around there is a new project proposed, a new trail, road or pavilion. There continues to be a huge disconnect between what the public wants and what we can afford. Everyone loves capital projects. There is no shortage of ideas about new programs, new services, and new infrastructure. City staff has done an excellent job of increasing efficiency and "doing more with less." However, we are at the limit of our ability to maintain current infrastructure. All projects have an associated maintenance cost that we are not budgeting for. Long- term impacts and maintenance cost should be part of every conversation the City has when approving new projects.

Port and Harbor Enterprise Fund

The Draft FY 2017 Budget projects revenues of \$4,782,246, which is about \$93,517 more than the 2016 budget. This is due to inflationary increased use at the harbor, particularly with the transient fleet.

The projected revenues are sufficient to cover basic maintenance and operations. The Enterprise Fund is balanced in the sense that expenditures do not exceed revenues. This Budget contains revenues of \$4,782,246 and expenditures of \$4,782,246. The budget contains a transfer to depreciation accounts of \$542,460, a mandatory transfer to the Bond Payment Reserve of \$300,000, and a \$63,648 loan payment to General Fund. Overhead Administration Cost Allocation comes in at \$560,062, down \$13,000 from FY2016.

We believe these numbers to be fairly conservative. After much study by the Port and Harbor Commission and support from Council, Harbor moorage rates were increased in 2015 by 5%. A predictable and long term increase tied to inflation was adopted in 2016. This will allow the enterprise to incrementally increase revenue and plan for long term maintenance and replacement. We do not project an increase in activity at the Deep Water Dock and Pioneer Dock due to a slowdown in oil and gas exploration in the Inlet related to the low price of oil. Transfers to the reserves for fiscal year 2016 reflect the effort to keep customer costs as low as possible but still build a reserve that will meet our long term goals.

Expenditures have changed very little from last year. Total expenditures (\$4,782,246) represent a 2.0% increase. The Port and Harbor staff has been very frugal and efficient when it comes to costs that are within their control. Overall, the Enterprise Fund is in pretty good shape. This year's Port and Harbor draft budget is largely a status quo budget with the exception of funding a harbor officer position and number of badly needed capital projects. We believe that the other port related rates are competitive at the current levels and don't recommend any increases. The Port and Harbor spent 2016 reviewing and reevaluate the rate structure for the Fish Dock, and will present changes necessary to make changes to encourage sales in December. The draft FY2017 budget contains \$295,000 in capital expenditures that will improve safety, operations, and service delivery to Port and Harbor customers. There are still many outstanding needs for major maintenance projects, such as refurbishment of Fish Dock Crane #4

that remain on the to-do list. See the capital budget section of the budget document for project justification and detail.

Capital Requests

Project	Amount
Connex Storage Unit	\$10,000
Upgrade Pioneer Dock Lighting to LED	\$25,000
Parking Pay Stations Ramp 1, 2 & 3	\$30,000
Manlift Replacement	\$30,000
Harbor Piling Cathodic Protection	\$200,000
TOTAL	\$295,000

Budget Priorities

If the revenue picture were to change in a positive way, I would recommend increasing funding of depreciation and considering funding some of the outstanding capital projects requested by the Port and Harbor but not funded in this draft budget, such as refurbishment of Crane #4 and a Harbor Fire Cart. The depreciation account fund balance is insufficient for the amount of assets the Port and Harbor owns and maintains. Transfers to this account are far below what is recommended by the auditors.

Budget Policy Considerations

- Depreciation: The depreciation fund balance remains insufficient given the assets of the Port and Harbor. The Port and Harbor Commission has spent two years working on rate study recommendations. Recommendations contained in the rate study, as amended by the Port and Harbor Commission and Council, should be implemented as soon as possible.
- Revenues for Operations: Fees were increased in 2014 to cover anticipated bond payments. However, the need remains for additional revenue to cover increasing maintenance and operations costs and grow the depreciation reserves. The City recently received the rate study it commissioned from Northern Economics. The study addresses maintenance and operations and the level of revenues that are needed to make the enterprise fund sustainable. An automatic fee increase tied to the inflation index has been adopted by Council and became effective January 1, 2016.
- 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. It will be important to monitor these changes and their potential impacts upon the revenues and business model of the Port and Harbor. We are also working hard at developing new revenue streams for the Harbor Enterprise such as vessel haul out and repair, increasing uplands use by developing new long term leases that bring new business into the Port and Harbor, and actively advertising for new vessels to come and use Homer's port and harbor and associated trades. Increased demand is reflected in our stall wait list with over 200 names on the list for 2016, an all-time high. We believe that the increased use of the harbor facilities is due to the improvements that have been made over the last 5 years to better serve the customer. Almost every user group benefited from an

improvement: new floats, Ramp 3, System 5 electrical and water, potable water, the Load and Launch Ramp, new walking trails, restrooms, and Deep Water Dock improvements.

Water and Sewer Special Revenue Fund

2017 anticipates a \$264,126 transfer to Water Reserves, which is comparable to 2016 budgeted amount and a \$335,840 transfer to Sewer Reserves, which represents a significant increase from the 2016 budgeted amount. This includes the minimum required contribution of \$200,000 (\$100,000 from each of water and sewer funds) to depreciation. This budget projects that combined water and sewer revenues will be \$3,812,524 in 2017. This represents an increase of \$80,775 or 2.2% in revenues from the FY 2016 budget. The water and sewer fund continues to benefit from the rate restructuring implemented in 2015 and Public Works and water and sewer reorganization (personnel reallocation). The Water and Sewer Fund is balanced in the sense that expenditures do not exceed revenues. It is always hard to project water and sewer revenue. Based on 2015 experience, water surplus exceeds sewer. This could be due to 2015 being a second unseasonable warm summer. The 6.5% sewer rate increase adopted by Council helped with 2016 sewer revenue.

Capital Requests

The draft budget contains \$382,290 in capital projects which will come out of depreciation and fleet reserve accounts. These expenditures include phase one of replacing sewer plant control computers, replacing the sewer and air handling system that is over 25 years old at the sewer treatment plant, and a new raw water pump.

Policy Considerations

- Increasing Customers through Infill: This has been discussed many times before. One of the fundamental flaws that needs to be addressed is that we have 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 as with those new customers comes increased miles of pipe to maintain.

Respectfully Submitted,



Katie Koester
City Manager

City of Homer

City of Homer

Budget Description

DOCUMENT

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

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

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

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

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

City of Homer

Budget Description

PROCESS

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

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

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

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

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

FUND

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

Examples of different types of funds:

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

City of Homer

Budget Description

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

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

Governmental Funds

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

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

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

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

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

City of Homer

Budget Description

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

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

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

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

Proprietary Funds

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

City of Homer

Budget Description

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

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

Fiduciary Funds

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

Library Contributions Fund: This includes funds received by the Homer Public Library, Inc. until such time as disbursements are requested.

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

City of Homer

Budget Description

FINANCIAL POLICIES

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

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

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

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

City of Homer

Budget Description

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

Prudent budgeting and effective budgetary control

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

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

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

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

Efficient safeguarding of City assets

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

City of Homer

Budget Description

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

Manageable debt administration

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

Maintenance of a sound investment policy of City monies

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

Chapter 3.05

BUDGET

Sections:

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

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

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

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

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

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

e. The budget shall include in separate sections:

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

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

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

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

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

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

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

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

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

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

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

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

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

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

3.05.035 Lapse of appropriation at end of year.

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

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

3.05.040 Equipment replacement reserve fund.

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

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

3.05.042 Alternative Funding for Depreciation.

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

3.05.043 Health Insurance Reserve Fund.

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

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

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

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

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

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

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

CITY OF HOMER – FACT SHEET

Government

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

History

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

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

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

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

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

CITY OF HOMER – FACT SHEET

Homer prides itself on being an ambitious, forward-thinking community that embraces responsible economic development. **Major goals for the next decade** include building a new public safety building, developing 30 acres in the heart of Homer as a new and vibrant “Town Center,” expanding the Deep Water Dock, adding the East Boat Harbor, and improving City infrastructure to meet the needs of a growing population.

Homer is also gaining recognition for its **emphasis on sustainability**. It was the first community in Alaska to adopt a Climate Action Plan (2007). The City of Homer has followed up with an employee sustainability guidebook and a program to improve energy efficiency and conservation in all City buildings and facilities, and with the addition of natural gas now in the City it has made it more economical to heat homes and buildings.

Tax rates in Homer

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

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

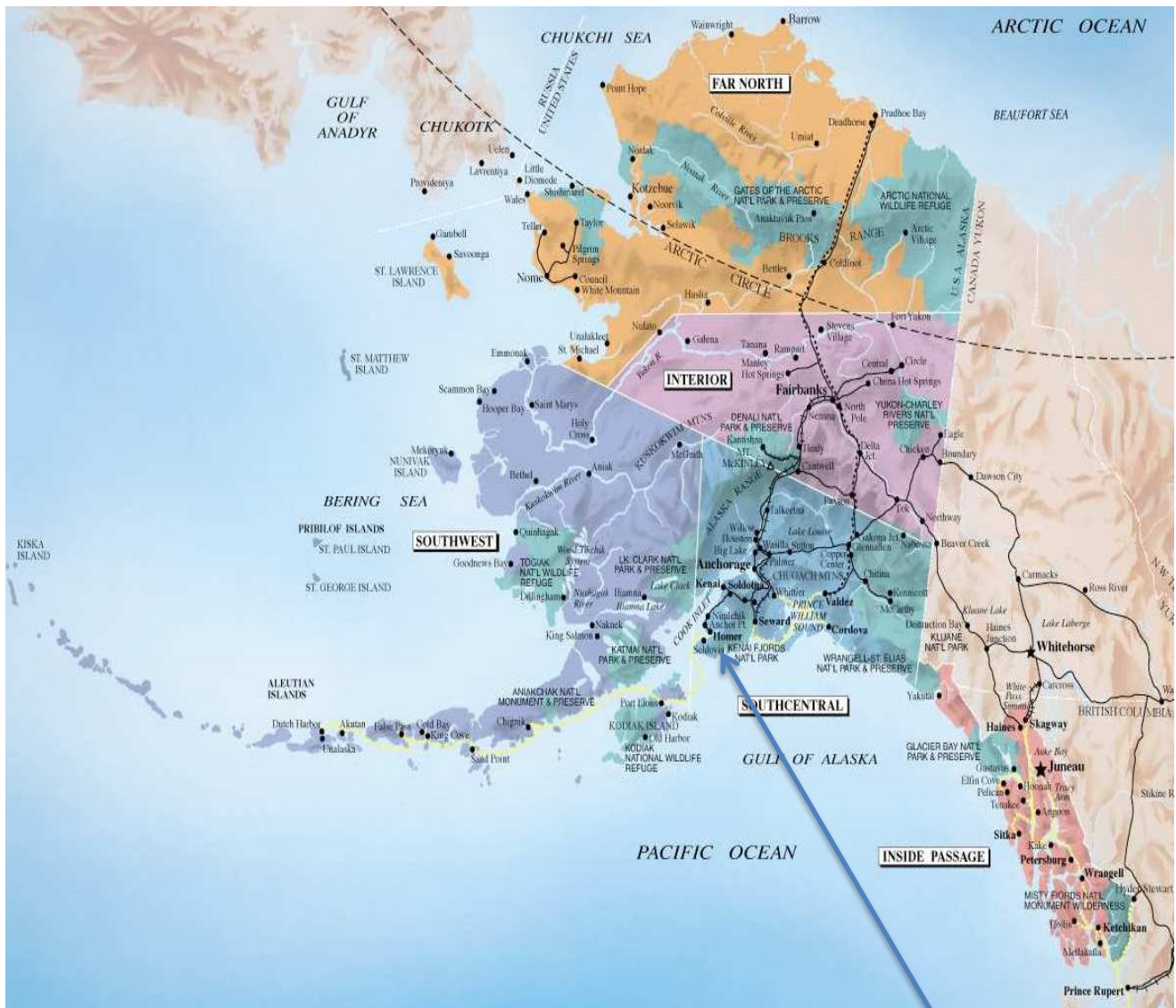
Water and sewer service

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

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

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

ALASKA – KENAI PENINSULA – CITY OF HOMER



City of Homer

Land Area

15 square miles of land and 10.5 square miles of water

Location

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

CITY OF HOMER – CITY LIMITS



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

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 16-54

AN ORDINANCE OF THE HOMER CITY COUNCIL
APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2017 FOR
THE GENERAL FUND, THE WATER FUND, THE SEWER FUND,
THE PORT/HARBOR FUND, CAPITAL PROJECTS, AND
INTERNAL SERVICE FUNDS.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the calendar year ending December 2017:

General Fund	\$12,207,070
Water Fund	\$ 2,070,627
Sewer Fund	\$ 1,741,897
Port/Harbor Fund	\$ 4,782,246
Capital Projects	<u>\$ 959,013</u>
Total Expenditures	\$21,760,853
Internal Service Funds	\$2,222,914

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

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

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

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

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

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

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

Section 7. The property tax mill levy is set at 4.5 mills for 2017.

Section 8. This Ordinance is limited to approval of the Budget and appropriations for Calendar Year 2017, is a non code Ordinance and shall become effective January 1, 2017.

ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 12th day of December, 2016.

CITY OF HOMER

BRYAN ZAK, MAYOR

ATTEST:

MELISSA JACOBSEN, MMC, CITY CLERK

AYES:

NOES:

ABSTAIN:

ABSENT:

First Reading:

Public Hearing:

Second Reading:

Effective Date:

Reviewed and approved as to form:

90 _____
91 Mary K. Koester, City Manager
92
93 Date: _____
94

Holly C. Wells, City Attorney

Date: _____

City of Homer 2017 Operating Budget



OVERVIEW

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

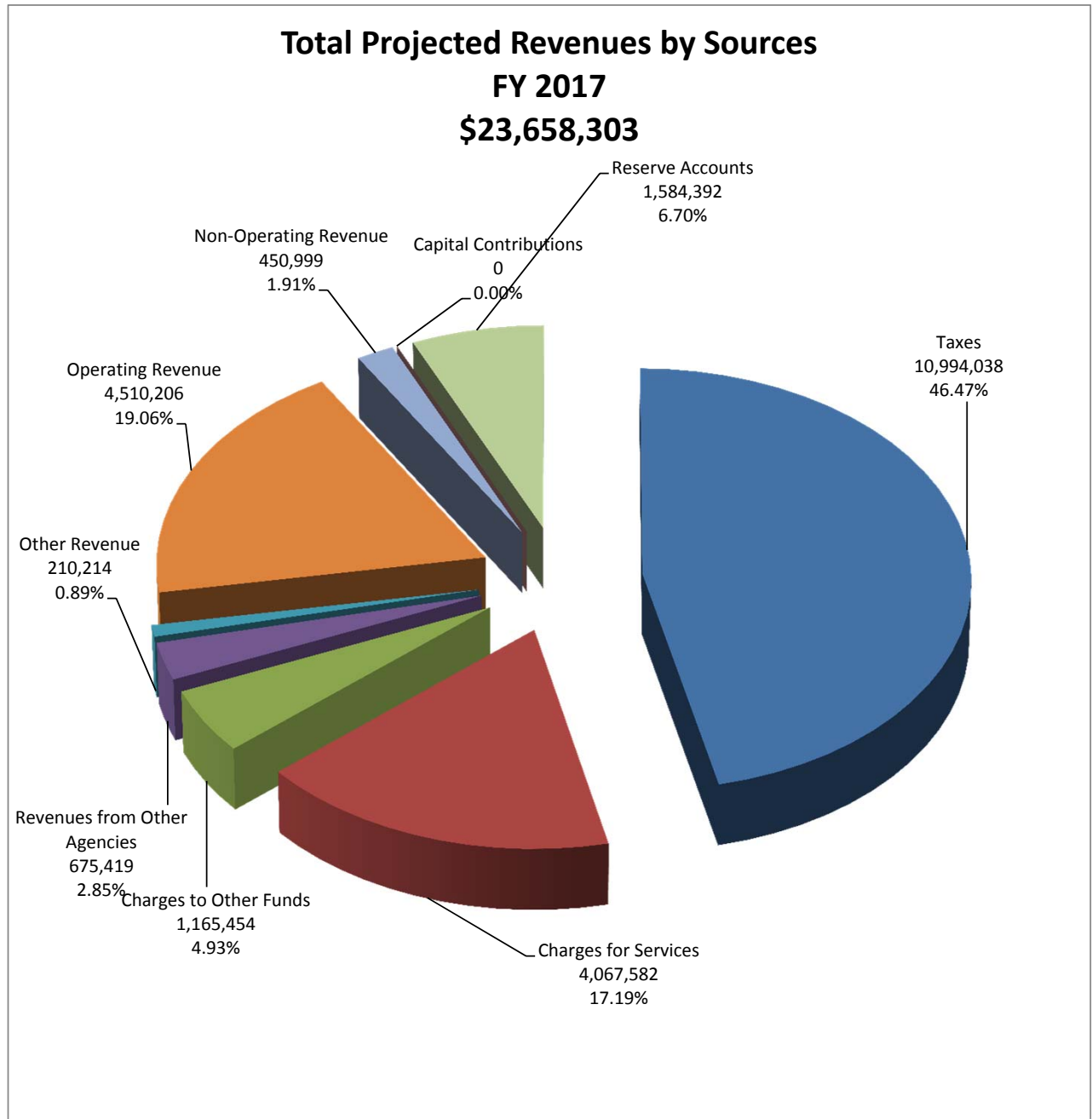
This section of the budget includes:

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

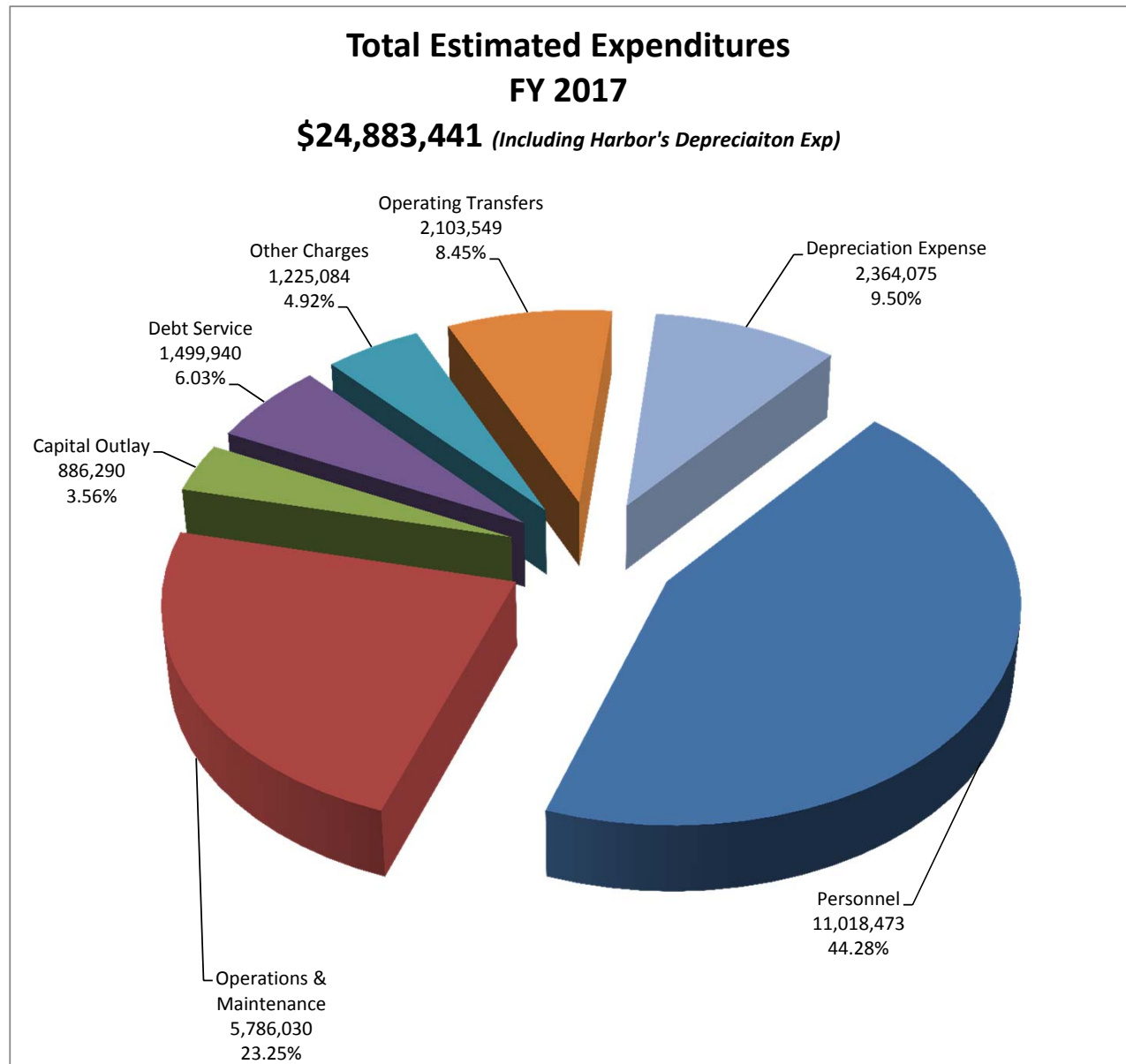
City of Homer
2017 Operating Budget

COMBINED REVENUES AND APPROPRIATIONS						
ALL FUND TYPES						
	General Fund	Special Revenue: Water & Sewer	Enterprise Fund: Port & Harbor	Capital Projects Fund	Total	Internal Service Funds
Revenues:						
Taxes	9,709,966			1,284,071	10,994,038	
Charges for Services	446,017	3,621,565			4,067,582	
Charges to Other Funds	1,165,454				1,165,454	2,106,027
Revenues from Other Agencies	675,419				675,419	
Other Revenue	210,214				210,214	
Operating Revenue			4,510,206		4,510,206	
Non-Operating Revenue		190,959	260,040		450,999	
Capital Contributions					0	
Reserve Accounts				1,584,392	1,584,392	
Total Revenues	12,207,070	3,812,524	4,770,246	2,868,463	23,658,303	2,106,027
Expenditure/Expenses						
Personnel	7,558,430	1,603,369	1,856,674		11,018,473	
Operations & Maintenance	3,323,463	1,102,957	1,359,610		5,786,030	2,222,914
Capital Outlay				886,290	886,290	
Debt Service	99,824		363,648	1,036,468	1,499,940	
Other Charges		535,305	554,922	134,857	1,225,084	
Operating Transfers	1,225,353	556,568	321,629		2,103,549	
Depreciation Expense			2,364,075		2,364,075	
Total Expenditures/Expenses	12,207,070	3,798,199	6,820,557	2,057,615	24,883,441	2,222,914
Change in Fund Balance/Net Earnings	0	14,326	(2,050,311)	810,847	(1,225,138)	(116,888)

City of Homer
2017 Operating Budget



City of Homer
2017 Operating Budget



City of Homer
Insurance Distribution - 2017

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Under- ground Tanks 5223	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$79,361	\$450	\$39,107	\$56,948	\$47,236	\$33,819	\$0	\$10,260	\$0	\$223,342	\$490,523

Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										223,342	223,342
Mayor/ Council	-	-	783	-	-	-	-	-	-	-	783
Clerk	-	-	938	-	-	-	-	-	-	-	938
Manager	-	-	610	-	-	-	-	-	-	-	610
Personnel	-	-	407	-	-	-	-	-	-	-	407
Community Recreation			330								330
Information System		-	689	-	-	-	-	-	-	-	689
HERC Building	1,632	-	121	-	-	-	-	-	-	-	1,753
Finance	-	-	2,045	-	-	-	-	-	-	-	2,045
Planning	-	-	1,110	-	-	-	-	-	-	-	1,110
City Hall	1,858	450	385	430	-	-	-	-	-	-	3,123
Library	3,927	-	2,273	-	-	-	-	-	-	-	6,200
Airport	1,817	-	577	-	-	-	-	-	-	-	2,394
Fire	1,400	-	2,491	10,043	-	-	-	-	-	-	13,934
Police-Admin	1,052	-	-	11,858	12,236	-	-	-	-	-	25,146
Police-Jail	-	-	-	-	35,000	-	-	-	-	-	35,000
Police-Animal	500	-	410	-	-	-	-	-	-	-	910
PW	1,915	-	6,243	8,335	-	-	-	10,260	-	-	26,753
Water	11,316	-	4,681	8,335	-	-	-	-	-	-	24,332
Sewer	5,283	-	4,217	8,335	-	-	-	-	-	-	17,835
Port	48,661	-	10,797	9,612	-	33,819	-	-	-	-	102,889
Seawall	-										-
Ins. Allocation	79,361	450	39,107	56,948	47,236	33,819	-	10,260	-	223,342	490,523

2016 Budget	85,368	450	87,401	82,288	104,171	33,905	-	10,139	-	247,790	651,512
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% increase (decrease)	-7.04%	0.00%	-55.26%	-30.79%	-54.66%	-0.25%	0.00%	1.19%	0.00%	-9.87%	-24.71%
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**City of Homer
2017 Operating Budget**

Overhead Allocation:

Department	FY 2017
	Allocatable Costs
Mayor & Council	350,819
City Clerk	394,109
City Manager	250,653
Economic Development	162,172
Personnel	160,869
Information Technology	284,729
Finance	653,580
City Hall Complex	117,323
Janitorial	165,384
Public Works Admin.	157,511
Public Works Building \$10,000	
Total Amount To be Allocated	2,697,150

*** Total General Fund Budget 12,207,070

- 1. Allocation:** It is the process of splitting certain expenses between funds and/or Cost Centers (departments or divisions including General Fund itself).
- 2. Purposes** to allocate certain General Fund expenses to other Funds (Port & harbor and Water & Sewer):
 - It is to report the true financial performance of each fund or program, which receives DIRECT interdepartmental or inter-fund administrative services.
 - It serves as a Cost Recovery mechanism for General Fund to be reimbursed for the services provided.
- 3. Methodology:**
 - A **fixed percentage** of the total amount [to be allocated] is applied to for HART [Road and Trail] & HAWSP. The percentages are developed based on historical data and it will be reviewed periodically to assess its appropriateness.
 - The **FOUR funds** share the remaining balance of the total amount to be allocated based on the size of each fund's **Operating Budget (excluding: PERS Relief, Transfers to Depreciation Reserves, Capital Projects, and the amount to be allocated itself)**.
 - * HART Fund admin fees waived for FY 2016, 2017, and 2018.

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

	General Fund	Water	Sewer	Port & Harbor	Total Base
Calculated Operating Budget Base	8,184,743	1,528,663	1,177,663	3,216,284	14,107,353
Sharing Ratio	58.0%	10.8%	8.3%	22.8%	100.0%

	General Fund	Water	Sewer	Port & Harbor	HART - Road*	HART - Trail*	HAWSP	Total
2017 % of Total Allocated Amount	57.2%	9.8%	7.5%	20.5%			5.0%	100.0%
2017 Amount Allocated to each fund	1,678,054	263,035	202,639	553,422			134,857	2,697,150
2016 Amount Allocated to each fund	1,423,763	270,328	227,617	573,691			138,289	2,633,688
2015 Amount Allocated to each fund	1,501,385	274,210	214,191	605,925	115,365	28,841	144,206	2,884,123

City of Homer
2017 Operating Budget

<u>Fund Description</u>	<u>Fund</u>	<u>Dept./ Proj.</u>	<u>Object</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	233,451.00	
Water Admin	200	0400	5106	LEAVE CASH OUT	12,361.00	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	23,872.00	
PH Admin	400	0600	5106	LEAVE CASH OUT	68,519.00	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		233,451.00
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		12,361.00
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		23,872.00
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		68,519.00
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	337,080.46	
PH Harbor	400	0615	5990	TRANSFERS TO	46,354.00	
PH Pioneer Dock	400	0602	5990	TRANSFERS TO	100,000.00	
PH Fish Dock	400	0603	5990	TRANSFERS TO	80,000.00	
PH Deep Water Dock	400	0604	5990	TRANSFERS TO	300,000.00	
PH Outfall Line	400	0605	5990	TRANSFERS TO	3,000.00	
PH Fish Grinder	400	0606	5990	TRANSFERS TO	7,300.00	
PH Admin	400	0601	5607	Principal Payment to GF	57,648.00	
PH Admin	400	0601	5608	Interest Payment to GF	6,000.00	
General Fund	100	0025	4801	Loan Int. PMT from Harbor		6,000.00
General Fund	100	0000	1152	Loan Prin. PMT from Harbor		57,648.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		493,569.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		520.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		46,354.00
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		300,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		3,291.46
Water Admin	200	0400	5990	TRANSFERS TO	264,126.00	
Sewer Admin	200	0500	5990	TRANSFERS TO	335,840.00	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		246,259.00
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		310,309.00
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		33,398.00
Mayor/Council	100	0100	5990	TRANSFERS TO	981,199.00	
Airport Terminal	100	0149	5990	TRANSFERS TO	10,571.73	
PW-Admin	100	0170	5990	TRANSFERS TO	131.36	
Water Admin	200	0407	4992	TRANSFERS(OPERT		180,956.00
Animal Shelter Reserves	156	0370	4992	TRANSFERS(OPERT		20,000.00
City - Hall Reserves	156	0384	4992	TRANSFERS(OPERT		110,243.00
Police Fleet Reserve	152	0382	4992	TRANSFERS(OPERT		90,000.00
Fire Reserve	156	0393	4992	TRANSFERS(OPERT		70,000.00
PW Fleet Reserve	152	0383	4992	TRANSFERS(OPERT		120,000.00
Police Reserve	156	0394	4992	TRANSFERS(OPERT		200,000.00
Information Tech Reserve	156	0398	4992	TRANSFERS(OPERT		60,000.00
Parks & Rec Reserves	156	0385	4992	TRANSFERS(OPERT		60,000.00
Library Reserve	156	0390	4992	TRANSFERS(OPERT		60,000.00
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		10,703.09
Water Admin	200	0400	5241	TRANSFERS TO	263,035.00	
Sewer Admin	200	0500	5241	TRANSFERS TO	202,639.00	
PH Admin	400	0600	5241	TRANSFERS TO	553,422.00	
HART-Road	160	0766	5241	TRANSFERS TO	0.00	
HART-Trail	165	0375	5241	TRANSFERS TO	0.00	
HAWSP	205	0375	5241	TRANSFERS TO	134,857.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		263,035.00
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		202,639.00
G/F Admin Service	100	0099	4983	TRANSFERS from PH		553,422.00
G/F Admin Service	100	0099	4984	TRANSFERS from HART		0.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		134,857.00

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2017 Operating Budget**

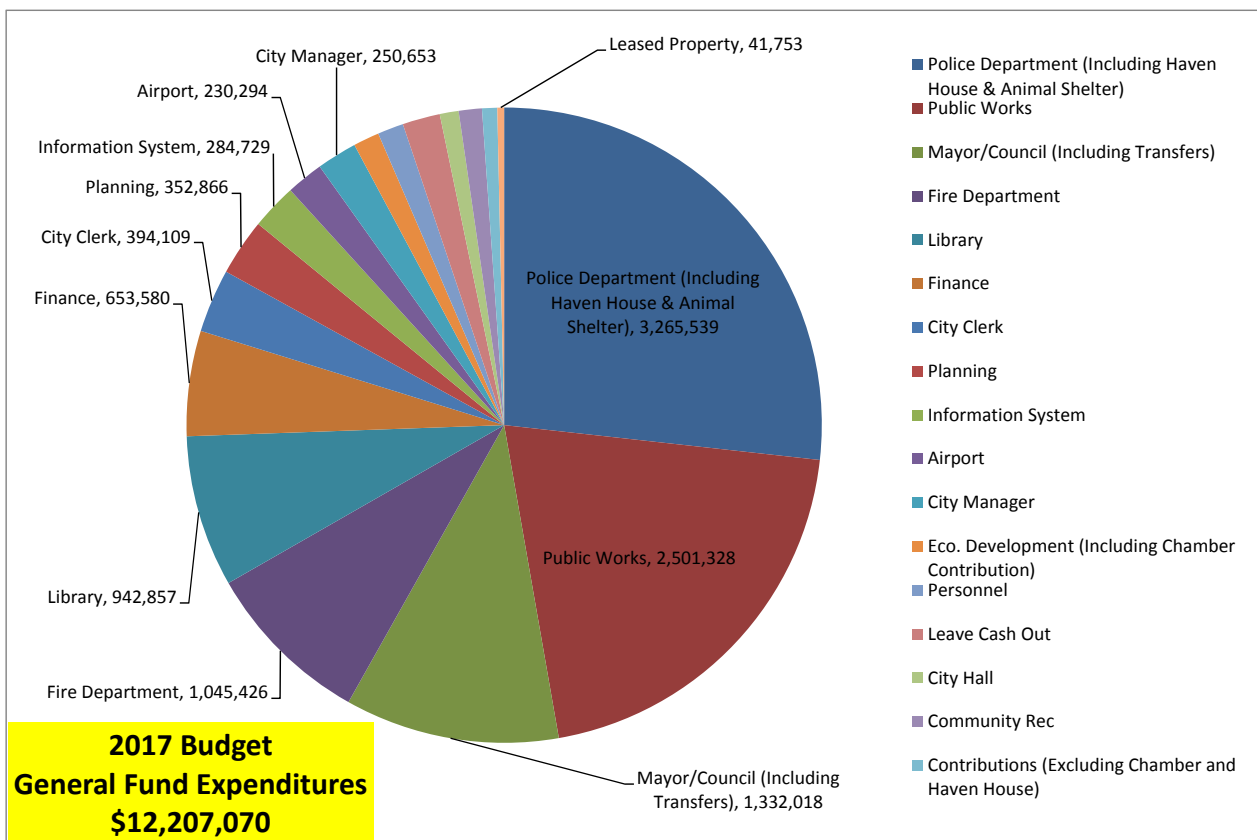
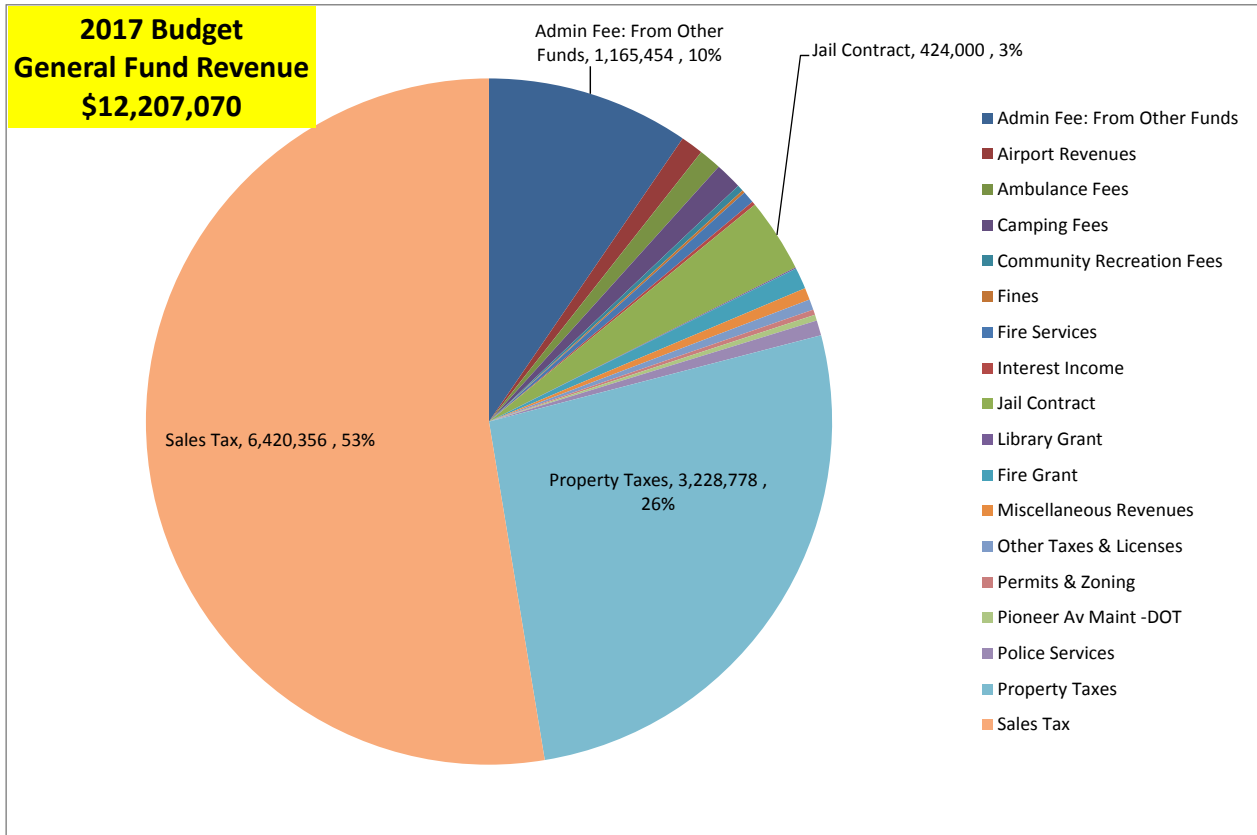


General Fund

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

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

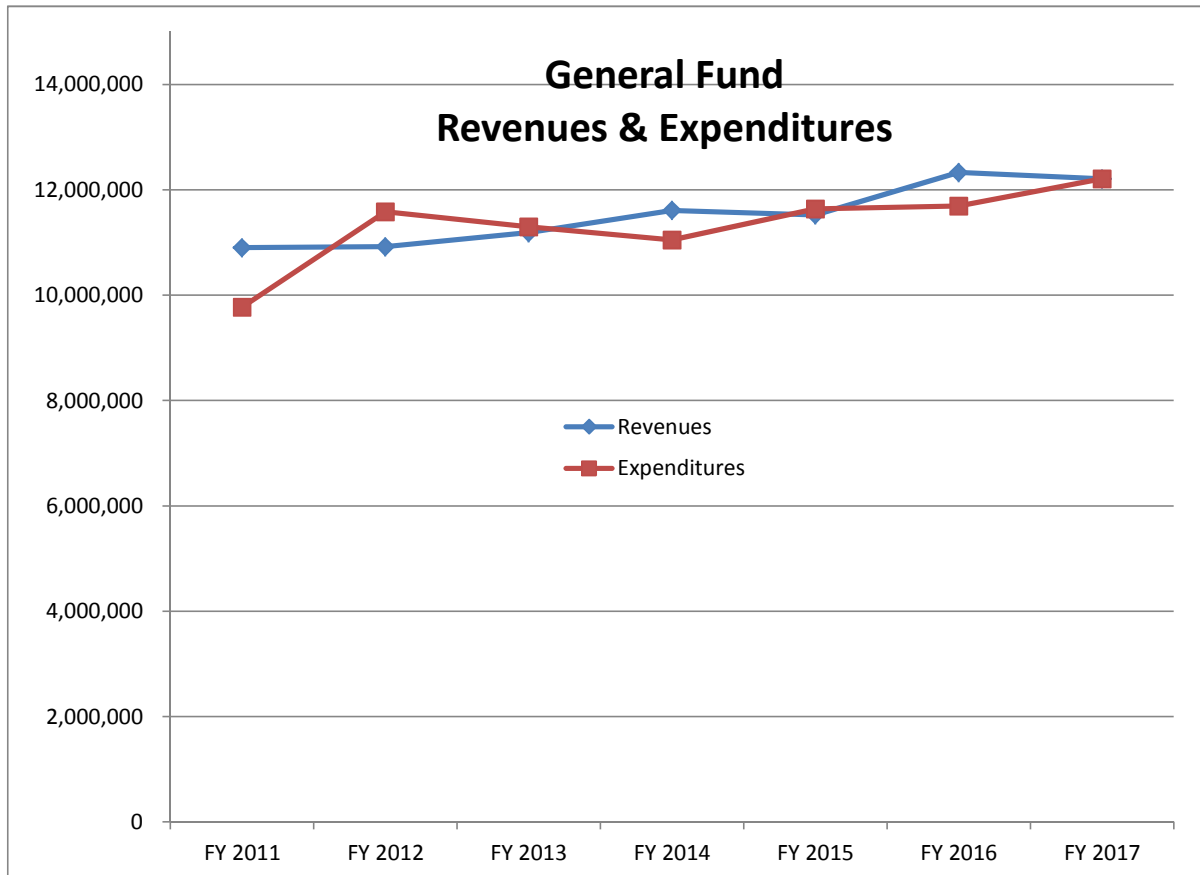
**City of Homer
2017 Operating Budget**



**City of Homer
2017 Operating Budget**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Actual	Actual	Actual Unaudited	Budget Adopted
Revenues	10,901,118	10,922,700	11,189,940	11,610,535	11,525,603	12,331,856	12,207,070
Expenditures	9,775,222	11,583,373	11,296,375	11,050,477	11,640,456	11,690,639	12,207,070
Rev - Exp	1,125,896	(660,673)	(106,435)	560,058	(114,853)	641,217	0

<i>Excluded PERS</i>	432,061	563,877	630,058	1,253,205	1,227,364	0	0
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**City of Homer
2017 Operating Budget**

Fund Balances - Total

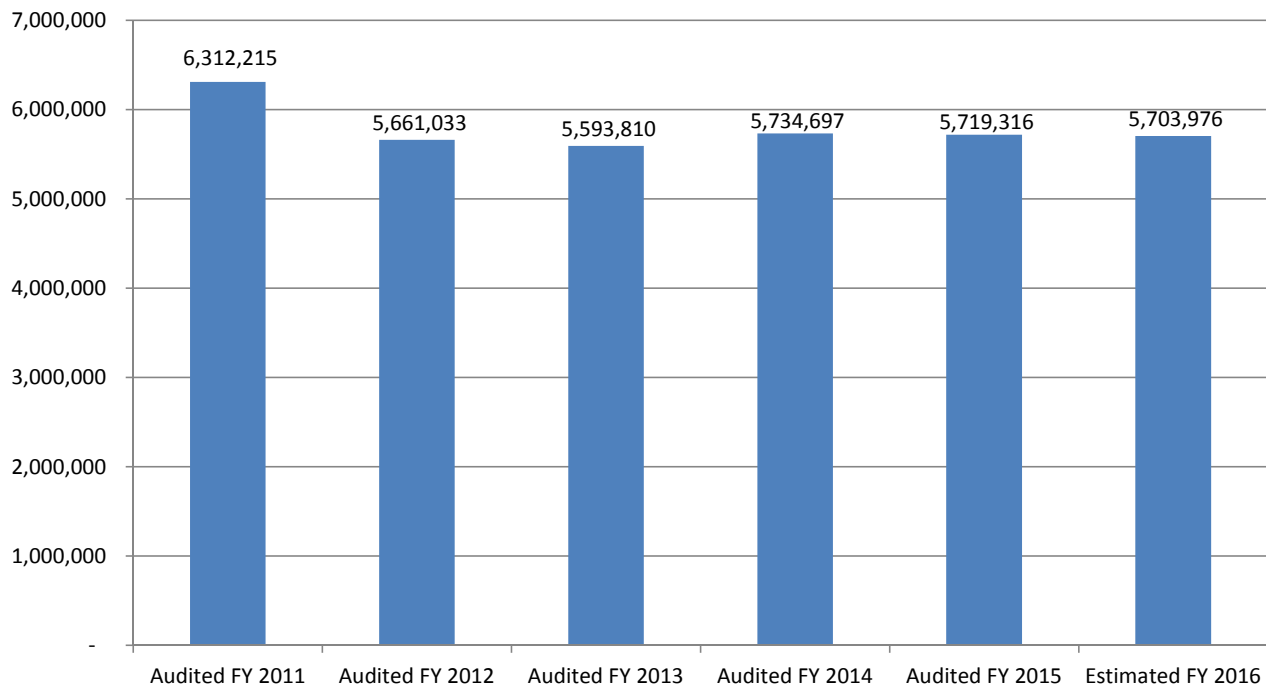
Major Funds

FY Ending					Nonmajor		CAFR ref.
	General	Utility Special Revenue	City Facilities Capital Projects	HART - Roads Capital Projects	(including HART Trails)	Total Gov. Funds	
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

General Fund Balance - Unassigned

Audited FY 2011	Audited FY 2012	Audited FY 2013	Audited FY 2014	Audited FY 2015	Estimated FY 2016
6,312,215	5,661,033	5,593,810	5,734,697	5,719,316	5,703,976

General Fund, "Unassigned" Fund Balance



City of Homer
2017 Operating Budget

FUND 100						
GENERAL FUND COMBINED STATEMENT				Adopted	Amended	Adopted
	12/31/13	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17
	Actual	Actual	Actual	Budget	Budget	Budget
REVENUE:						
Property Taxes	3,220,859	3,085,931	3,184,660	3,152,711	3,152,711	3,228,778
Sales & Use Taxes	4,944,776	5,045,136	5,074,268	6,144,316	6,144,316	6,481,188
Permits & Licenses	35,706	27,931	27,625	35,600	35,600	30,421
Fines & Forfeitures	10,469	20,142	28,291	10,000	10,000	15,508
Use of Money & Property	(109,384)	29,815	36,424	20,000	20,000	20,980
Revenues from Other Agencies	1,124,713	1,276,149	1,649,686	551,950	551,950	675,419
<i>PERS Revenue</i>	<i>630,058</i>	<i>1,253,205</i>	<i>630,058</i>	<i>0</i>	<i>0</i>	<i>0</i>
Charges for Services	491,468	514,435	488,305	426,800	426,800	446,017
Other Revenue	13,201	1,495	119,091	13,000	13,000	13,000
Airport	138,227	126,774	131,820	90,000	90,000	130,305
Total General Fund Revenue	10,500,093	11,381,015	11,370,229	10,444,377	10,444,377	11,041,616
Total Transfer from other Funds	1,319,905	1,482,726	1,382,738	1,213,719	1,227,719	1,165,454
Total Revenues & Transfers (W/O PERS Relief)	11,189,940	11,610,535	12,122,909	11,658,096	11,672,096	12,207,070
EXPENDITURES:						
Personnel (W/O PERS Relief)	7,131,494	7,370,592	8,723,844	7,251,662	7,251,662	7,558,430
Operations & Maintenance	3,045,003	3,244,265	3,257,035	3,366,741	3,380,741	3,323,463
Debt Service	99,824	99,824	99,824	99,824	99,824	99,824
Total Operating Expenditures	10,276,321	10,714,681	12,080,704	10,718,227	10,732,227	10,981,717
Operating Surplus/Deficit before Transfers	913,619	895,854	42,205	939,869	939,869	1,225,353
Operating Transfers To:						
Eliminate Negative Balances					114,428	
Police Fleet Reserve	15,000				85,000	90,000
PW Fleet Reserve	52,140				75,000	120,000
PW Fleet Reserve (Encumbered)					97,000	
Fire Fleet Reserve	15,000				50,000	
City Hall Reserve					170,000	110,243
Planning Reserve					10,000	
Information Tech Reserve	10,000				67,500	60,000
Public Arts Reserve			5,000			
Seawall Maintenance Reserve	10,000	10,000	10,000	10,000	10,000	10,000
Animal Shelter Reserve					29,158	20,000
Parks & Recreation Reserve						60,000
Fire Reserve						70,000
Police Reserve						200,000
Library Reserve						60,000
Other Transfers	765,555					
Transfer to Water Hydrants		180,499	174,101		170,246	180,956
Revolving Energy Fund Repayment	10,703	10,703	10,703	10,703	10,703	10,703
Leave Cash Out Bank	141,655	0	0	0	0	233,451
Total Operating Transfers:	1,020,053	201,202	199,804	20,703	889,035	1,225,353
Total Expenditures & Operating Transfers		10,915,883	12,280,507	10,738,930	11,621,262	12,207,070
Total Deficit/Surplus		694,652	(157,598)	919,166	50,834	0

City of Homer
2017 Operating Budget

General Fund (100) Revenue Detail		Actual		Budget			Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/2014	12/31/2015	Adopted 12/31/2016	Amended 12/31/2016	Adopted 12/31/2017	vs. Prior Yr	Amended
							\$	%
4101	Real Prop Tax	2,794,940	2,888,902	2,855,317	2,855,317	2,914,354	59,037	2.1%
4102	Per Prop Tax	198,901	207,959	203,277	203,277	221,084	17,807	8.8%
4103	Motr Vehicle Tx	53,100	50,034	54,268	54,268	53,192	(1,076)	-2.0%
4104	Prior Years Taxes	37,483	32,957	38,308	38,308	35,037	(3,271)	-8.5%
4105	Pen/Int Prop Tx	1,508	4,808	1,541	1,541	5,111	3,570	231.7%
4107	Oil Tax	0	0	0	0	0	0	0.0%
	Total Property Taxes	3,085,931	3,184,660	3,152,711	3,152,711	3,228,778	76,067	2.4%
4201	Sales Tax	4,989,941	5,022,763	6,088,816	6,088,816	6,420,356	331,540	5.4%
4202	Cooperative Tax	26,845	25,306	27,000	27,000	33,831	6,831	25.3%
4203	Liquor License	24,350	23,200	24,500	24,500	23,333	(1,167)	-4.8%
4205	Sales Tax Comm	4,000	3,000	4,000	4,000	3,667	(333)	-8.3%
	Total Sales and Use Taxes	5,045,136	5,074,268	6,144,316	6,144,316	6,481,188	336,872	5.5%
4301	Driveway Permit	2,045	1,470	1,300	1,300	1,613	313	24.1%
4302	Sign Permits	650	500	300	300	483	183	61.1%
4303	Building Permit	13,950	13,150	12,700	12,700	13,267	567	4.5%
4304	Peddler Permits	2,176	310	1,800	1,800	1,439	(361)	-20.1%
4308	Zoning Fees	6,800	7,650	18,300	18,300	10,933	(7,367)	-40.3%
4309	Row Permit	810	645	0	0	485	485	0.0%
4314	Taxi/chauffeurs/safety Inspec	1,500	3,900	1,200	1,200	2,200	1,000	83.3%
	Total Permits and Licenses	27,931	27,625	35,600	35,600	30,421	(5,179)	-14.5%
4401	Fines/Forfeit	11,282	20,723	10,000	10,000	10,000	0	0.0%
4402	Non Moving Fine	8,860	7,568	0	0	5,508	5,508	0.0%
	Total Fines and Forfeitures	20,142	28,291	10,000	10,000	15,508	5,508	55.1%
4801	Interest Income	29,815	36,424	20,000	20,000	20,980	980	4.9%
	Total Use of Money	29,815	36,424	20,000	20,000	20,980	980	4.9%
4501	Ak Shared Rev ***	341,037	322,339	0	0	0	0	0.0%
4503	Prisoner Care	762,233	597,568	424,000	424,000	424,000	0	0.0%
4504	Borough 911	51,840	52,320	51,300	51,300	51,300	0	0.0%
4505	Police Sp Serv	45,000	36,000	36,000	36,000	36,000	0	0.0%
4507	Library Grt Ak	7,558	10,154	6,650	6,650	6,900	250	3.8%
XXXX	Assistant fire chief					123,219		
4511	Pioner Av Maint	68,000	34,000	34,000	34,000	34,000	0	0.0%
4527	PERS Revenue ***	1,253,205	1,227,364	0	0	0	0	0.0%
4909	Restitution	482	0	0	0	0	0	0.0%
	Total Intergovernmental	2,529,355	2,279,744	551,950	551,950	675,419	123,469	22.4%
4311	Library Cards	172	1	0	0	183	183	0.0%
4315	Project Administration Fee	0	0	0	0	0	0	0.0%
4316	Lid Application Fee	100	200	100	100	133	33	33.3%
4317	Lid Yearly Bill	1,656	10,597	1,200	1,200	4,449	3,249	270.8%
4516	Pw Equip & Serv	2,388	36,647	2,300	2,300	10,859	8,559	372.1%
4599	Pioneer Beautif	445	495	500	500	498	(2)	-0.3%
4601	Ambulance Fees	203,253	109,054	130,000	130,000	130,000	0	0.0%
4602	Fire Contr Kes	0	0	0	0	0	0	0.0%
4603	Fire Contr Kachemack City	68,681	70,512	67,000	67,000	68,655	1,655	2.5%
4604	HVF Class Fees	1,535	2,075	1,000	1,000	1,495	495	49.5%
4607	Other Services	27,521	28,899	26,400	26,400	27,619	1,219	4.6%
4608	City Campground	23,276	22,168	23,000	23,000	21,718	(1,282)	-5.6%
4609	Animal Care Fee	6,162	7,700	6,000	6,000	6,630	630	10.5%
4610	Plans & Specs	0	75	0	0	0	0	0.0%

City of Homer
2017 Operating Budget

General Fund (100) Revenue Detail		Actual		Budget			Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/2014	12/31/2015	Adopted 12/31/2016	Amended 12/31/2016	Adopted 12/31/2017	vs. Prior Yr Amended	
							\$	%
4611	City Clerk Fees	1,420	17,248	1,000	1,000	2,104	1,104	110.4%
4612	Publication Fee	20	5	0	0	0	0	0.0%
4613	Cemetery Plots	4,200	2,000	2,000	2,000	2,000	0	0.0%
4614	Community Recreation Fees	39,980	34,058	35,000	35,000	35,401	401	1.1%
4650	Rents & Leases	30	0	0	0	0	0	0.0%
4654	Spit Camping	133,298	143,860	131,000	131,000	132,803	1,803	1.4%
4660	Advertising - Community School	300	2,710	300	300	1,470	1,170	390.0%
4907	Old School Fees	0	0	0	0	0	0	0.0%
	Total Charges for Services	514,435	488,305	426,800	426,800	446,017	19,217	4.5%
4901	Surplus Prop	0	5,831	0	0	0	0	0.0%
4902	Other Revenue	305	92,991	13,000	13,000	13,000	0	0.0%
4905	Donations/Gifts	350	0	0	0	0	0	0.0%
4512	REIMBURSEMENTS	840				0	0	0.0%
4906	Proc Law Suits	0	20,268	0	0	0	0	0.0%
	Total Other Revenues	1,495	119,091	13,000	13,000	13,000	0	0.0%
4655	Airline Leases	62,236	63,053	30,000	30,000	63,519	33,519	111.7%
4656	Concessions	833	1,983	800	800	867	67	8.4%
4657	Car Rental	27,240	27,712	24,200	24,200	29,492	5,292	21.9%
4658	Parking Fees	36,465	36,000	35,000	35,000	36,427	1,427	4.1%
4660	Advertising	0	3,072	0	0	0	0	0.0%
	Total Airport	126,774	131,820	90,000	90,000	130,305	40,305	44.8%
	Total Before Operating Transfers	11,381,015	11,370,229	10,444,377	10,444,377	11,041,616	597,239	5.7%
4981	G/F Admin Water	330,646	274,210	270,328	270,328	263,035	(7,293)	-2.7%
4982	G/F Admin Sewer	342,409	214,191	227,617	227,617	202,639	(24,978)	-11.0%
4983	G/F Admin P & H	601,112	605,925	567,485	567,485	554,922	(12,563)	-2.2%
4984	G/F ADMIN HART	93,476	144,206	0	0	0	0	0.0%
4985	G/F Admin Hawsp	104,697	144,206	138,289	138,289	134,857	(3,432)	-2.5%
4987	G/F ADMIN HART -TRAILS	10,386	0	0	0	0	0	0.0%
4990	Other Transfer	0	0	10,000	24,000	10,000	(14,000)	-58.3%
		1,482,726	1,382,738	1,213,719	1,227,719	1,165,454	(62,265)	-5.1%
	Grand Total	12,863,741	12,752,967	11,658,096	11,672,096	12,207,070	534,974	4.6%
	Grand Total (Adj) ***	11,269,498	11,203,264	11,658,096	11,672,096	12,207,070	534,974	4.6%

City Of Homer
2017 Operating Budget

100 General Fund Expenditures - Combined			Adopted	Amended	Adopted	Δ %	
A/C	Expenditure Categories	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17	vs. Prior Yr Amended
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$ %
<u>Salaries and Benefits</u>							
5101	Salary and Wages	4,177,889	4,471,215	4,236,810	4,236,810	4,451,962	215,152 5.1%
5102	Fringe Benefits	2,527,057	2,467,555	2,314,153	2,314,153	2,420,839	106,686 4.6%
5103	Part-time Wages	279,875	229,400	302,692	302,692	297,742	(4,950) -1.6%
5104	Part-time Benefits	44,360	84,406	87,105	87,105	78,952	(8,153) -9.4%
5105	Overtime	335,119	233,651	299,072	299,072	296,471	(2,601) -0.9%
5107	Part-time Overtime	6,292	5,407	11,830	11,830	12,464	634 5.4%
5108	Unemployment Benefits	0	4,848	0	0	0	0 0.0%
5112	PERS Relief	1,253,205	1,227,364	0	0	0	0 0.0%
<u>Total Salaries and Benefits</u>		8,623,798	8,723,844	7,251,662	7,251,662	7,558,430	306,768 4.2%
	w/o PERS	7,370,592	7,496,481	7,251,662	7,251,662	7,558,430	
<u>Maintenance and Operations</u>							
5201	Office Supplies	43,182	44,208	46,150	46,150	46,200	50 0.1%
5202	Operating Supplies	184,654	190,306	217,020	217,020	214,720	(2,300) -1.1%
5203	Fuel and Lube	248,996	186,618	261,836	261,836	234,950	(26,886) -10.3%
5204	Chemicals	80,105	85,766	107,000	107,000	114,600	7,600 7.1%
5205	Ammunition	20,394	14,638	18,000	18,000	20,000	2,000 11.1%
5206	Food and Staples	39,489	37,044	32,900	32,900	32,900	0 0.0%
5207	Vehicle and Boat Maintenance	232,642	211,069	210,500	210,500	211,000	500 0.2%
5208	Equipment Maintenance	21,442	31,802	32,250	32,250	33,820	1,570 4.9%
5209	Building & Grounds Maintenance	66,969	90,623	71,750	71,750	69,750	(2,000) -2.8%
5210	Professional Services	692,904	672,105	695,260	703,060	741,575	38,515 5.5%
5211	Audit Services	42,171	46,058	51,000	51,000	64,680	13,680 26.8%
5213	Survey and Appraisal	468	3,264	4,000	4,000	4,000	0 0.0%
5214	Rents & Leases	93,024	98,120	97,750	97,750	100,250	2,500 2.6%
5215	Communications	132,824	149,428	136,300	136,300	123,300	(13,000) -9.5%
5216	Freight and Postage	22,219	26,176	25,300	25,300	23,200	(2,100) -8.3%
5217	Electricity	242,567	236,539	236,750	236,750	231,750	(5,000) -2.1%
5218	Water	32,094	35,252	34,470	34,470	39,470	5,000 14.5%
5219	Sewer	46,108	51,442	50,140	50,140	60,240	10,100 20.1%
5220	Refuse and Disposal	5,056	5,095	7,300	7,300	7,450	150 2.1%
5221	Property Insurance	19,255	19,266	18,470	18,470	15,924	(2,546) -13.8%
5222	Auto Insurance	45,630	45,557	47,644	47,644	30,666	(16,978) -35.6%
5223	Liability Insurance	157,075	156,342	150,092	150,092	76,908	(73,184) -48.8%
5224	Fidelity Bond	450	450	450	450	450	0 0.0%
5227	Advertising	61,961	28,882	37,350	37,350	38,600	1,250 3.3%
5228	Books	51,486	56,628	34,550	34,550	34,800	250 0.7%
5229	Periodicals	9,243	10,422	9,000	9,000	8,700	(300) -3.3%
5230	Audio Visual	16,172	17,884	15,000	15,000	15,000	0 0.0%
5231	Tools and Equipment	80,220	87,636	91,150	93,650	98,400	4,750 5.1%
5233	Computer Related Items	24,251	35,807	34,078	34,078	26,528	(7,550) -22.2%
5234	Record and Permits	1,175	630	1,500	1,500	1,500	0 0.0%
5235	Membership Dues	16,748	21,960	19,675	19,675	19,735	60 0.3%
5236	Transportation	38,156	46,190	41,200	41,200	44,950	3,750 9.1%
5237	Subsistence	11,276	15,448	18,150	18,150	19,850	1,700 9.4%
5238	Printing and Binding	5,073	8,413	9,750	9,750	11,050	1,300 13.3%
5240	Political Activities	0	2,583	0	0	0	0 0.0%
5242	Janitorial	42	15	75	75	675	600 800.0%
5244	Snow Removal	25,560	27,005	21,500	21,500	24,000	2,500 11.6%
5248	Lobbying	20,321	20,270	22,000	22,000	0	(22,000) -100.0%
5251	Pioneer Beautification	758	922	750	750	750	0 0.0%
5252	Credit Card Expenses	394	1,053	392	392	392	0 0.0%
5254	Over and Short	(27)	(10)	81	81	342	261 322.2%
5259	To Be Reimbursed	9,061	0	0	0	0	0 0.0%
5280	Volunteer Incentives	31,577	27,232	30,000	30,000	30,000	0 0.0%

City Of Homer
2017 Operating Budget

100 General Fund Expenditures - Combined				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
5282	City Hall Building Maintenance	9,812	7,736	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	15,254	26,310	16,000	16,000	16,000	0	0.0%
5284	Police Building Maintenance	2,043	1,674	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	1,123	2,586	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,245	1,036	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	743	862	1,500	1,500	1,500	0	0.0%
5292	City Hall Motor Pool	44	0	500	500	500	0	0.0%
5293	Police Motor Pool	29,442	45,735	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	12,265	11,791	15,500	15,500	15,500	0	0.0%
5601	Uniform	31,807	21,700	29,800	29,800	30,800	1,000	3.4%
5602	Safety Equipment	27,196	24,160	34,450	34,450	34,200	(250)	-0.7%
5603	Employee Training	84,548	83,823	105,020	108,720	110,400	1,680	1.5%
5604	Public Education	1,433	539	2,000	2,000	2,000	0	0.0%
5611	ADA Compliance	105	2,000	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,763	2,444	2,738	2,738	2,738	0	0.0%
5621	Unidentified Credit Card Expenses	8,236	5,804	0	0	0	0	0.0%
5625	Impound Costs	2,700	1,695	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	10,127	8,795	6,700	6,700	6,700	0	0.0%
5630	Haven House	12,350	14,000	14,000	14,000	14,000	0	0.0%
5632	Wellness Program	19,838	24,253	20,000	20,000	20,000	0	0.0%
5633	Phones	506	914	8,000	8,000	8,000	0	0.0%
5634	Networking	3,235	1,894	3,500	3,500	3,500	0	0.0%
5635	Software	1,540	6,910	26,500	26,500	34,050	7,550	28.5%
5636	Servers	3,798	420	4,000	4,000	4,000	0	0.0%
5801	Pratt Museum	69,000	69,000	66,500	66,500	69,000	2,500	3.8%
5814	Homer Hockey Association	0	14,000	0	0	0	0	0.0%
5815	Parks & Recreation Board	944	1,818	1,000	1,000	1,000	0	0.0%
5823	Fish Stocking	0	0	0	0	0	0	0.0%
5829	Homer Senior Center	0	10,000	0	0	0	0	0.0%
5830	Homer Foundation	19,000	19,000	19,000	19,000	25,000	6,000	31.6%
	Total Maint. and Operations	3,244,265	3,257,035	3,366,741	3,380,741	3,323,463	(57,278)	-1.7%
	Capital Outlay, Transfers and Reserves							
5901	C/O Buildings	835	0	0	0	0	0	0.0%
5106	Leave Cash Out	0	0	0	0	233,451	233,451	0.0%
5990	Transfers To	334,961	787,116	939,869	939,869	991,902	52,033	5.5%
	Total C/O, Transfers & Reserves	335,796	787,116	939,869	939,869	1,225,353	285,484	30.4%
5607	Debt Repayment	45,149	47,012	41,478	41,478	50,970	9,492	22.9%
5608	Interest Exp	54,675	52,812	58,346	58,346	48,854	(9,492)	-16.3%
	Total Debt Repayment	99,824	99,824	99,824	99,824	99,824	0	0.0%
	Total General Fund Expenses	12,303,683	12,867,820	11,658,096	11,672,096	12,207,070	534,974	4.6%
	General Fund Expenses w/o PERS	11,050,477	11,640,456	11,658,096	11,672,096	12,207,070		

City of Homer
2017 Operating Budget



GENERAL FUND – MAYOR, COUNCIL

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

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

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

City Of Homer
2017 Operating Budget

0100 MAYOR - COUNCIL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	4,527	11,074	13,000	13,000	13,000	0	0.0%
5102	Fringe Benefits	665	856	1,056	1,056	1,056	0	0.0%
5103	Part-time Wages	0	0	0	0		0	0.0%
5104	Part-time Benefits	0	0	0	0		0	0.0%
5105	Overtime	0	0	0	0		0	0.0%
5107	Part-time Overtime	0	0	0	0		0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>5,191</u>	<u>11,930</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	317	819	1,000	1,000	1,000	0	0.0%
5206	Food and Staples	1,462	416	1,600	1,600	1,600	0	0.0%
5209	Building & Grounds Maintenance	0	24,690	0	0	0	0	0.0%
5210	Professional Services	246,058	238,967	250,000	250,000	250,000	0	0.0%
5211	Audit Services	42,171	46,058	51,000	51,000	64,680	13,680	26.8%
5215	Communications	183	12,703	0	0	0	0	0.0%
5223	Liability Insurance	2,492	1,431	1,745	1,745	783	(962)	-55.1%
5227	Advertising	31,740	75	0	0	0	0	0.0%
5233	Computer Related Items	662	0	500	500	500	0	0.0%
5235	Membership Dues	6,111	6,043	7,200	7,200	6,500	(700)	-9.7%
5236	Transportation	2,307	2,738	4,500	4,500	6,000	1,500	33.3%
5237	Subsistence	1,140	1,782	2,500	2,500	4,000	1,500	60.0%
5240	Political Activities	0	2,583	0	0	0	0	0.0%
5248	Lobbying	20,321	20,000	22,000	22,000	0	(22,000)	-100.0%
5280	Volunteer Incentives	6,765	0	0	0	0	0	0.0%
5603	Employee Training	1,150	525	500	500	1,700	1,200	240.0%
	<u>Total Maint. and Operations</u>	<u>362,879</u>	<u>358,830</u>	<u>342,545</u>	<u>342,545</u>	<u>336,763</u>	<u>(5,782)</u>	<u>-1.7%</u>
5990	<u>Transfers To</u>	<u>212,380</u>	<u>636,891</u>	<u>684,674</u>	<u>684,674</u>	<u>981,199</u>	<u>296,525</u>	<u>43.3%</u>
	<u>Total</u>	<u>580,450</u>	<u>1,007,651</u>	<u>1,041,275</u>	<u>1,041,275</u>	<u>1,332,018</u>	<u>290,743</u>	<u>27.9%</u>

Budget Notes:

5211: Audit Fee will increase due the GASB 68 requirements and the increased complexity of audit.

5235: Adjusted based on actual history.

5603: Anticipated new Council training.

5990: (1) Seawall \$10,000, (2) Water Hydrants \$180,956, (3) City Hall \$110,243,
(4) Animal Shelter \$20,000, (4) Park \$60,000, (5) Library \$60,000, (6) Police \$ 200,000,
(7) Police Fleet \$90,000, (8) IT \$60,000, (9) PW Fleet \$120,000, (10) Fire \$70,000

City of Homer
2017 Operating Budget



GENERAL FUND – CITY CLERK

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

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

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

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

City Of Homer
2017 Operating Budget

0101 CITY CLERK				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	201,859	210,983	213,659	213,659	219,559	5,900	2.8%
5102	Fringe Benefits	115,033	109,104	108,054	108,054	111,513	3,459	3.2%
5103	Part-time Wages	369	0	0	0	-	0	0.0%
5104	Part-time Benefits	30	0	0	0	-	0	0.0%
5105	Overtime	8,053	9,212	8,000	8,000	10,000	2,000	25.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	50,128	58,060	0	0	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>375,472</u>	<u>387,358</u>	<u>329,713</u>	<u>329,713</u>	<u>341,073</u>	<u>11,360</u>	<u>3.4%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,071	3,134	3,000	3,000	3,000	0	0.0%
5206	Food and Staples	19	0	0	0	0	0	0.0%
5208	Equipment Maintenance	1,314	3,491	1,500	1,500	1,500	0	0.0%
5209	Building & Grounds Maintenance	0	0	0	0	0	0	0.0%
5210	Professional Services	16,958	27,619	8,500	8,500	8,500	0	0.0%
5215	Communications	548	568	650	650	800	150	23.1%
5216	Freight and Postage	53	244	500	500	500	0	0.0%
5223	Liability Insurance	805	1,668	1,690	1,690	938	(752)	-44.5%
5227	Advertising	8,969	7,584	11,000	11,000	11,000	0	0.0%
5231	Tools and Equipment	0	0	1,000	1,000	1,000	0	0.0%
5233	Computer Related Items	620	61	1,000	1,000	1,000	0	0.0%
5234	Record and Permits	1,175	630	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	889	900	1,000	1,000	1,000	0	0.0%
5236	Transportation	3,714	4,107	4,500	4,500	4,500	0	0.0%
5237	Subsistence	612	2,929	3,000	3,000	3,000	0	0.0%
5238	Printing and Binding	0	990	500	500	500	0	0.0%
5252	Credit Card Expenses	50	15	50	50	50	0	0.0%
5603	Employee Training	3,272	2,982	3,500	3,500	3,500	0	0.0%
5621	Unidentified Credit Card Expenses	2,967	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>44,036</u>	<u>56,923</u>	<u>42,890</u>	<u>42,890</u>	<u>42,288</u>	<u>(602)</u>	<u>-1.4%</u>
<u>Total</u>		<u>419,509</u>	<u>444,281</u>	<u>372,603</u>	<u>372,603</u>	<u>383,361</u>	<u>10,758</u>	<u>2.9%</u>

Budget Notes:

5105:OT Increases are due to additional meetings Public Safety Building, Cannabis advisory, ADA Compliance Committee

City Of Homer
2017 Operating Budget

0102 CITY ELECTIONS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	43	0	0	-	0	0.0%
5102	Fringe Benefits	1	1	0	0	-	0	0.0%
5103	Part-time Wages	815	1,997	1,682	1,682	1,707	25	1.5%
5104	Part-time Benefits	6	10	137	137	142	5	3.3%
5105	Overtime	0	0	26	26	-	(26)	-100.0%
5107	Part-time Overtime	821	1,830	1,700	1,700	1,700	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief							
	<u>Total Salaries and Benefits</u>	<u>1,642</u>	<u>3,881</u>	<u>3,545</u>	<u>3,545</u>	<u>3,549</u>	<u>4</u>	<u>0.1%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	0	18	100	100	600	500	500.0%
5206	Food and Staples	187	496	400	400	400	0	0.0%
5208	Equipment Maintenance	0	5,892	0	0	0	0	0.0%
5210	Professional Services	0	200	0	0	0	0	0.0%
5216	Freight and Postage	0	1,076	0	0	0	0	0.0%
5227	Advertising	646	1,475	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	2,149	3,625	4,400	4,400	4,700	300	6.8%
5901	C/O Equipment	835	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>3,817</u>	<u>12,782</u>	<u>6,400</u>	<u>6,400</u>	<u>7,200</u>	<u>800</u>	<u>12.5%</u>
<u>Total</u>		<u>5,459</u>	<u>16,663</u>	<u>9,945</u>	<u>9,945</u>	<u>10,749</u>	<u>804</u>	<u>8.1%</u>

Budget Notes:

5201: Increases due to one time purchase of envelopes for absentee ballots

5238: Touch screen

City of Homer
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GENERAL FUND – CITY MANAGER

The City of Homer strives to provide quality services to all its citizens; to operate in the most appropriate, transparent and fiscally responsible manner possible; and to actively engage citizens in local government.

Services the City of Homer provides include police, fire, emergency medical services, parks, community recreation, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

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

The FY 2016 budget reflects a real team effort on the part of all City of Homer staff to provide the highest possible level of services within the significant constraints of declining revenue. Consideration was given to balance short-term needs with long-term goals.

City Of Homer
2017 Operating Budget

0110 CITY MANAGER				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	130,892	68,810	106,864	106,864	154,127	47,263	44.2%
5102	Fringe Benefits	68,505	44,019	46,838	46,838	71,441	24,603	52.5%
5103	Part-time Wages	0	32,956	17,524	17,524	-	(17,524)	-100.0%
5104	Part-time Benefits	0	2,686	10,788	10,788	-	(10,788)	-100.0%
5105	Overtime	42	21	375	375	375	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits					0	0	0.0%
5112	PERS Relief	62,660	18,936	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>262,099</u>	<u>167,428</u>	<u>182,389</u>	<u>182,389</u>	<u>225,943</u>	<u>43,554</u>	<u>23.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,071	973	1,000	1,000	1,000	0	0.0%
5206	Food and Staples	3,038	4,039	3,500	3,500	3,500	0	0.0%
5208	Equipment Maintenance	70	0	100	100	100	0	0.0%
5210	Professional Services	8	2,789	3,000	3,000	3,000	0	0.0%
5215	Communications	1,788	1,777	2,000	2,000	2,000	0	0.0%
5216	Freight and Postage	85	0	200	200	200	0	0.0%
5223	Liability Insurance	1,168	1,442	1,099	1,099	610	(489)	-44.5%
5227	Advertising	1,178	604	1,500	1,500	2,500	1,000	66.7%
5229	Periodicals	40	58	500	500	200	(300)	-60.0%
5231	Tools and Equipment	3,563	632	1,000	1,000	1,000	0	0.0%
5235	Membership Dues	429	1,366	1,000	1,000	1,600	600	60.0%
5236	Transportation	3,254	380	3,000	3,000	3,000	0	0.0%
5237	Subsistence	389	873	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	504	552	1,000	1,000	2,000	1,000	100.0%
5248	Lobbying	0	270	0	0	0	0	0.0%
5252	Credit Card Expenses	35	15	0	0	0	0	0.0%
5603	Employee Training	3,753	1,400	3,000	3,000	3,000	0	0.0%
5621	Unidentified Credit Card Expenses	0	(189)	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>20,373</u>	<u>16,980</u>	<u>22,899</u>	<u>22,899</u>	<u>24,710</u>	<u>1,811</u>	<u>7.9%</u>
	<u>Total</u>	<u>282,472</u>	<u>184,408</u>	<u>205,288</u>	<u>205,288</u>	<u>250,653</u>	<u>45,365</u>	<u>22.1%</u>

Budget Notes:

5235: ICMA Membership

5101 & 5102: FY 2015 New City Manager's salary and benefit remained in the Economic Development Budget.

5101 & 5102: FY 2017 A full time (1 FTE) Executive Administrative Assistant is budgeted based on 2016 experiences (0.6 FTE). This position is 25% funded by Harbor Administration.

5227 & 5238: Annual Report inserts on local newspaper



GENERAL FUND – PERSONNEL

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

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

City Of Homer
2017 Operating Budget

0111 PERSONNEL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	49,525	68,474	69,631	69,631	74,610	4,979	7.2%
5102	Fringe Benefits	32,799	36,432	35,536	35,536	37,602	2,066	5.8%
5103	Part-time Wages	11,453	0	0	0	-	0	0.0%
5104	Part-time Benefits	941	25	0	0	-	0	0.0%
5105	Overtime	4	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	37,596	18,843	0	0	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>132,317</u>	<u>123,774</u>	<u>105,167</u>	<u>105,167</u>	<u>112,212</u>	<u>7,045</u>	<u>6.7%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	764	1,841	1,000	1,000	1,000	0	0.0%
5210	Professional Services	4,653	5,281	6,000	6,000	6,000	0	0.0%
5215	Communications	143	173	500	500	500	0	0.0%
5223	Liability Insurance	780	686	733	733	407	(326)	-44.5%
5227	Advertising	2,762	4,271	5,000	5,000	5,000	0	0.0%
5229	Periodicals	969	2,045	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	2,515	1,562	1,500	1,500	1,500	0	0.0%
5233	Computer Related Items	1,726	0	0	0	0	0	0.0%
5235	Membership Dues	469	274	250	250	250	0	0.0%
5236	Transportation	6,129	9,708	3,000	3,000	3,000	0	0.0%
5237	Subsistence	1,441	2,768	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	0	58	0	0	0	0	0.0%
5603	Employee Training	3,290	5,631	8,000	8,000	8,000	0	0.0%
5611	ADA Compliance	105	2,000	1,000	1,000	1,000	0	0.0%
5632	Wellness Program	19,838	24,253	20,000	20,000	20,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>45,583</u>	<u>60,551</u>	<u>48,983</u>	<u>48,983</u>	<u>48,657</u>	<u>(326)</u>	<u>-0.7%</u>
<u>Total</u>		<u>177,900</u>	<u>184,325</u>	<u>154,150</u>	<u>154,150</u>	<u>160,869</u>	<u>6,719</u>	<u>4.4%</u>

Budget Notes:

City of Homer
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GENERAL FUND – ECONOMIC DEVELOPMENT

Goal: To provide funds for economic development initiatives and other tasks assigned to the Special Projects & Communications Coordinator.

FY 2017 Objectives:

1. City Liaison to community and government organizations
2. Provide support for the City of Homer Economic Development Commission and other advisory bodies as assigned to the Special Projects & Communications Coordinator
3. Provides marketing for the City and Port & Harbor
4. Assist the Homer Chamber of Commerce with its generic marketing efforts.
5. Compile information and produce the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report
6. Prepare grant applications as requested by City Manager.
7. Coordination of City's Communication Plan and oversight of Social Media Policy
8. Maintain City's website home page and assist departments with website use.
9. Collaborate with other groups on economic development and sustainability projects and events.

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0112 ECONOMIC DEVELOPMENT				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	73,598	95,160	77,330	77,330	60,975	(16,355)	-21.1%
5102	Fringe Benefits	40,084	43,190	37,873	37,873	33,472	(4,401)	-11.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	2,250	2,250	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	26,187	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>113,683</u>	<u>164,537</u>	<u>115,203</u>	<u>115,203</u>	<u>96,697</u>	<u>(18,506)</u>	<u>-16.1%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	296	167	200	200	200	0	0.0%
5206	Food and Staples	20	0	0	0	0	0	0.0%
5210	Professional Services	52,000	51,000	51,375	51,375	51,375	0	0.0%
5215	Communications	492	192	500	500	500	0	0.0%
5227	Advertising	9,219	8,144	8,000	8,000	8,250	250	3.1%
5231	Tools and Equipment	0	400	0	0	250	250	0.0%
5233	Computer Related Items	360	2,246	1,000	1,000	1,000	0	0.0%
5235	Membership Dues	0	314	200	200	200	0	0.0%
5236	Transportation	1,646	1,733	2,500	2,500	2,000	(500)	-20.0%
5237	Subsistence	171	376	1,000	1,000	700	(300)	-30.0%
5603	Employee Training	250	1,449	1,120	1,120	1,000	(120)	-10.7%
5823	Fish Stocking	0	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>64,453</u>	<u>66,021</u>	<u>65,895</u>	<u>65,895</u>	<u>65,475</u>	<u>(420)</u>	<u>-0.6%</u>
	<u>Total</u>	<u>178,136</u>	<u>230,558</u>	<u>181,098</u>	<u>181,098</u>	<u>162,172</u>	<u>(18,926)</u>	<u>-10.5%</u>

Budget Notes:

5101 & 5102: FY 2015 New City Manager's salary and benefit remained in the Economic Development Budget.

5101 & 5102: Budget decreases due to changing position from assistant City Manager to Special Projects/Communication.

5105: Anticipated overtime due to required meeting attendance.



GENERAL FUND – INFORMATION TECHNOLOGY

The Narrative:

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

In FY2017 IT expects to support Finance and Port and Harbor as departments as they look to replace systems that have reached their end of life.

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0113 INFORMATION SYSTEMS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	117,459	121,744	122,737	122,737	129,056	6,319	5.1%
5102	Fringe Benefits	70,664	64,929	66,056	66,056	69,096	3,040	4.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	25,064	33,503	0	0	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>213,187</u>	<u>220,176</u>	<u>188,793</u>	<u>188,793</u>	<u>198,152</u>	<u>9,359</u>	<u>5.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	0	141	200	200	200	0	0.0%
5210	Professional Services	202	0	0	0	0	0	0.0%
5215	Communications	16,458	26,766	18,550	18,550	18,550	0	0.0%
5216	Freight and Postage	5	10	200	200	200	0	0.0%
5223	Liability Insurance	1,320	1,210	1,320	1,320	689	(631)	-47.8%
5231	Tools and Equipment	463	9,054	1,500	1,500	1,500	0	0.0%
5233	Computer Related Items	20,428	25,537	20,000	20,000	20,000	0	0.0%
5236	Transportation	0	332	0	0	0	0	0.0%
5237	Subsistence	0	60	0	0	0	0	0.0%
5252	Credit Card Expenses	53	0	0	0	0	0	0.0%
5603	Employee Training	45	507	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,438	2,156	2,438	2,438	2,438	0	0.0%
5621	Unidentified Credit Card Expenses	1,434	5,402	0	0	0	0	0.0%
5633	Phones	506	914	8,000	8,000	8,000	0	0.0%
5634	Networking	3,235	1,894	3,500	3,500	3,500	0	0.0%
5635	Software	1,540	6,910	26,500	26,500	26,500	0	0.0%
5636	Servers	3,798	420	4,000	4,000	4,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>51,925</u>	<u>81,314</u>	<u>87,208</u>	<u>87,208</u>	<u>86,577</u>	<u>(631)</u>	<u>-0.7%</u>
<u>Total</u>		<u>265,112</u>	<u>301,490</u>	<u>276,001</u>	<u>276,001</u>	<u>284,729</u>	<u>8,728</u>	<u>3.2%</u>

Budget Notes:

5635: IT needs to maintain the Software line item to complete license aquisition and migration to Office 2016

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GENERAL FUND – COMMUNITY RECREATION

The City of Homer Community Recreation program is a division with the Administration Department and is administered by the Recreation Manager, Mike Illg. The Community Recreation program continues to be very popular service for our community members. Our activities are provided through a partnership between the City of Homer and the Kenai Peninsula Borough School District with programs and activities located at Homer High School, Homer Middle School, West Homer Elementary and the city owned HERC building. The program offers approximately 90 programs that range from pick-up basketball, dance classes, Introduction to Spanish to youth wrestling.

Our mission statement is:

“The City of Homer Community Recreation will promote community involvement and life-long learning through educational and recreational opportunities for people of all ages. This will be accomplished through maximizing usage of all community facilities and resources while utilizing, expanding and uniting local business, school resources and expertise. Our program shall be designed to recognize cultural diversity and to address social and community concerns.”

Recent 2015 accomplishments

- There were 50 individual volunteers who have donated 4,626 volunteer hours and this equates to a monetary value of \$121,067 (\$26.59/hour).
- Offered 98 events and programs.
- There were 30 individual contracted instructors generated approximately \$21,000 in revenue that are essentially part time jobs contributing to the local community.
- There were an estimated 4,500 individual participants and over 27,000 repeat visits within the program.
- Partnered and maintained a key leadership role in the annual Safe & Healthy Kids Fair and Bike Rodeo that served hundreds of local youths.
- Hosted the 14th Annual Telluride Mountainfilm Festival that was attended by hundreds of participants.
- Hosted the 2015 state wide Alaska Parks & Recreation Association Annual Conference that was attended by over 125 individuals including Governor Bill Walker and First Lady Donna Walker.
- Program manager received state recognition with Alaska Parks & Recreation Association’s “Professional Award” designation.

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FY 2017 Objectives:

- Offer educational, recreational and leisure opportunities for Homer in a safe, cost effective manner.
- Seek alternate revenue sources such as advertisements, sponsorships, grants and donations.
- Continue to build partnership with other recreational partners such as SPARC, SPROUT, local schools and non-profits.
- Recruit and provide volunteer opportunities for community members who would like to support the Community Recreation program.
- Coordinate, promote and partner with local organizations to assist with offering recreational activities such as running races, tennis and soccer during the summer months.
- Maintain agreement with KPBSD regarding facility use agreement that includes using and scheduling the artificial turf and fields for Community Recreation programs and the general public.
- Seek alternate locations for programs when school facilities are unavailable.
- Research and pursue new programs such as new classes, programs, sports and education.
- Recruit new contracted instructors.
- Promote our pickleball program on a national level to entice visitors to participate when visiting Alaska.
- Work with the Chamber of Commerce to assist with promoting local sporting events such as youth wrestling tournaments and high school regional tournaments.

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0115 COMMUNITY RECREATION PROGRAM				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	61,318	67,194	69,210	69,210	71,309	2,099	3.0%
5102	Fringe Benefits	34,524	32,731	33,680	33,680	38,774	5,094	15.1%
5103	Part-time Wages	6,103	5,657	7,117	7,117	7,224	107	1.5%
5104	Part-time Benefits	583	474	580	580	1,002	422	72.7%
5105	Overtime	0	0	28	28	28	0	1.3%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	18,491	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>102,529</u>	<u>124,547</u>	<u>110,615</u>	<u>110,615</u>	<u>118,338</u>	<u>7,723</u>	<u>7.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	77	250	250	250	250	0	0.0%
5202	Operating Supplies	2,457	1,170	2,000	2,000	2,000	0	0.0%
5208	Equipment Maintenance	30	380	250	250	500	250	100.0%
5210	Professional Services	14,439	20,227	14,500	14,500	16,000	1,500	10.3%
5215	Communications	1,768	2,625	1,950	1,950	1,950	0	0.0%
5216	Freight and Postage	49	0	50	50	50	0	0.0%
5223	Liability Insurance	928	715	600	600	330	(270)	-45.0%
5227	Advertising	990	800	800	800	800	0	0.0%
5235	Membership Dues	159	2,665	175	175	185	10	5.7%
5236	Transportation	790	1,457	0	0	750	750	100.0%
5237	Subsistence	0	260	0	0	250	250	100.0%
5238	Printing and Binding	802	1,027	1,800	1,800	1,800	0	0.0%
5603	Employee Training	199	570	0	0	600	600	100.0%
5614	Car Allowance	325	288	300	300	300	0	0.0%
	<u>Total Maint. and Operations</u>	<u>23,013</u>	<u>32,433</u>	<u>22,675</u>	<u>22,675</u>	<u>25,765</u>	<u>3,090</u>	<u>13.6%</u>
<u>Total</u>		<u>125,542</u>	<u>156,980</u>	<u>133,290</u>	<u>133,290</u>	<u>144,103</u>	<u>10,813</u>	<u>8.1%</u>

Budget Notes:

5208- Increase for updated printer
5210- Increase for additional cost for basketball, wrestling referees and tournament expenses.
5236- To attend professional development (Alaska Parks & Recreation Conf.)
5237- For professional development.
5603- For professional training.

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GENERAL FUND – FINANCE

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

The Finance Department is responsible for all the City's financial functions that include financial controls and compliance, accounting and financial reporting in accordance with Generally Accepted Accounting Principles of government and various state and local government administrative codes.

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

- General Accounting & Reporting
- Accounts Receivables and Accounts Payable
- Payroll
- Grant Reporting and Management
- Customer Services
- Treasury Management
- Budget

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0120 FINANCE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	465,288	432,418	362,182	362,182	368,179	5,997	1.7%
5102	Fringe Benefits	264,866	232,795	196,337	196,337	201,536	5,199	2.6%
5103	Part-time Wages	0	2,228	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	10,181	5,751	12,220	12,220	12,220	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	125,321	118,996	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>865,655</u>	<u>792,188</u>	<u>570,739</u>	<u>570,739</u>	<u>581,935</u>	<u>11,196</u>	<u>2.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	6,975	5,066	6,000	6,000	6,000	0	0.0%
5202	Operating Supplies	62	215	0	0	0	0	0.0%
5210	Professional Services	20,362	18,959	35,000	42,800	42,800	0	0.0%
5211	Audit Services	0	0	0	0	0	0	0.0%
5215	Communications	2,102	1,891	1,000	1,000	1,200	200	20.0%
5216	Freight and Postage	84	17	0	0	0	0	0.0%
5223	Liability Insurance	3,919	3,487	3,636	3,636	2,045	(1,591)	-43.8%
5227	Advertising	0	2,116	0	0	0	0	0.0%
5231	Tools and Equipment	2,108	4,113	2,500	2,500	2,500	0	0.0%
5235	Membership Dues	1,375	2,521	1,600	1,600	2,000	400	25.0%
5236	Transportation	6,436	3,868	4,000	4,000	6,000	2,000	50.0%
5237	Subsistence	1,101	236	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	0	1,000	300	300	300	0	0.0%
5252	Credit Card Expenses	24	774	100	100	100	0	0.0%
5603	Employee Training	5,033	4,169	4,000	7,700	7,700	0	0.0%
5614	Car Allowance	0	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>49,581</u>	<u>48,432</u>	<u>59,136</u>	<u>70,636</u>	<u>71,645</u>	<u>1,009</u>	<u>1.4%</u>
<u>Total</u>		<u>915,236</u>	<u>840,621</u>	<u>629,875</u>	<u>641,375</u>	<u>653,580</u>	<u>12,205</u>	<u>1.9%</u>

Budget Notes:

5235 & 5236: This is part of employee training cost. Finance has gone through significant changes. The overall cost has been decreasing for the past two years. Adequate training is vital to maintain the efficiency and the equality of the deliverables of the Finance Department.

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GENERAL FUND – PLANNING & ZONING

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

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

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

Projects for FY17 include implementation and review of the Comprehensive Plan and continuing to forward changes to title 21 such as map amendments and text changes supporting the recently amended comprehensive plan.

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0130 PLANNING & ZONING				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	252,699	236,332	220,545	220,545	215,336	(5,209)	-2.4%
5102	Fringe Benefits	148,092	128,436	110,144	110,144	110,234	90	0.1%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	1,923	1,784	3,000	3,000	3,000	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	62,660	65,036	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>465,374</u>	<u>431,587</u>	<u>333,689</u>	<u>333,689</u>	<u>328,570</u>	<u>(5,119)</u>	<u>-1.5%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,049	1,780	1,500	1,500	1,500	0	0.0%
5206	Food and Staples	453	369	400	400	400	0	0.0%
5208	Equipment Maintenance	1,539	1,450	1,700	1,700	1,700	0	0.0%
5210	Professional Services	0	2,400	2,000	2,000	2,000	0	0.0%
5213	Survey and Appraisal	250	1,500	1,500	1,500	1,500	0	0.0%
5215	Communications	897	737	700	700	700	0	0.0%
5216	Freight and Postage	8	23	150	150	150	0	0.0%
5223	Liability Insurance	2,126	1,915	2,000	2,000	1,110	(890)	-44.5%
5227	Advertising	2,484	1,885	3,000	3,000	3,000	0	0.0%
5228	Books	985	348	900	900	900	0	0.0%
5231	Tools and Equipment	3,233	0	600	600	600	0	0.0%
5235	Membership Dues	2,094	2,242	2,200	2,200	2,200	0	0.0%
5236	Transportation	3,652	6,731	4,500	4,500	4,500	0	0.0%
5237	Subsistence	358	(44)	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	708	500	500	500	500	0	0.0%
5252	Credit Card Expenses	35	15	36	36	36	0	0.0%
5603	Employee Training	2,389	2,319	2,500	2,500	2,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>22,260</u>	<u>24,170</u>	<u>25,186</u>	<u>25,186</u>	<u>24,296</u>	<u>(890)</u>	<u>-3.5%</u>
	<u>Total</u>	<u>487,634</u>	<u>455,757</u>	<u>358,875</u>	<u>358,875</u>	<u>352,866</u>	<u>(6,009)</u>	<u>-1.7%</u>

Budget Notes:

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GENERAL FUND – LIBRARY

The Homer Public Library serves the diverse needs of our community members by providing access to information, promoting literacy, and facilitating lifelong learning.

We foster education, personal well-being, cultural creativity, community engagement, and economic development. Our resources are offered without charge to people of all ages and abilities within our service area.

FY 2017 OBJECTIVES:

The main objective of the library staff in 2017 will be to meet community needs by continuing to improve services in the following areas:

1. Maintain and update the library's collection of books, audios, videos, and other information resources.
2. Continue to provide excellent services to children, families, and caregivers through early learning storytimes, innovative after-school and summer reading programs, resources for caregivers, and collaboration with community partners to promote literacy.
3. Improve public access to technology by replacing aged-out computers for public use.
4. Continue working with community groups and stakeholders to promote beneficial use of Library's resources and facilities.

FY 2015 Accomplishments:

1. Circulated 142,284 items, a 9% increase over 2014 and 38% increase since 2010. Overall library attendance increased by 5%, with 135,957 patrons served.
2. Improved patron access to materials despite substantial budget cuts by obtaining a \$23,691 Rasmuson grant to update and expand book, audio, and video collections; and by improving access to digital materials through subscriptions to e-magazines.
3. Provided access to technology for visitors and community members: 49,406 computer/Internet sessions; Ethernet ports added to all study rooms and carrels to provide a more secure and stable connection for personal devices; offered assistance with devices and software, as well as free monthly "tech help" classes; and proctored 36 exams.
4. 3,851 caregivers and children attended 80 early literacy storytimes; 150 children got a new library card; and 35,775 children's books, audiobooks, CDs, learning toys & magazines were checked out.
5. 845 kids participated in 23 summer reading program events during the 10-week Summer Reading Program.

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6. Applied for and received a Curiosity Creates! grant from the Association for Library Service to Children for an after-school maker club program focusing on STEM activities; and piloted a volunteer-run after-school tutoring program. 321 school-age kids attended after-school programs.
7. Applied for and received a \$114,300 grant from Homeland Security to install an emergency back-up generator at the Library so our facility and equipment can be utilized during a natural disaster or civil emergency.
8. Improved library security by upgrading security camera server and replaced broken equipment so that all cameras now function; and by working with Friends of Homer Library (FHL) to clear the Library's western lot for improved visibility and safety.
9. Implemented two major reading programs for adults: 15 in 15', led by library staff, and The Big Read, organized by FHL.
10. Implemented new civic engagement programs/events: Lunch with a Councilmember; two candidate forums; How to Facilitate Community Conversations; and Alaska's Fiscal Crunch: Challenging Opportunity and Choices.

GENERAL FUND – Library State Grants

To account for the matching grant provided by the State for funds clearly attributable to Public library services and operations. The library received \$6650 in 2016 and is approved for \$6900 in 2017.

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0145 LIBRARY				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	279,484	302,706	301,728	301,728	314,769	13,041	4.3%
5102	Fringe Benefits	207,559	173,256	177,986	177,986	185,356	7,370	4.1%
5103	Part-time Wages	76,543	69,660	96,229	96,229	99,992	3,763	3.9%
5104	Part-time Benefits	5,718	45,288	51,043	51,043	53,293	2,250	4.4%
5105	Overtime	277	42	1,000	1,000	1,000	0	0.0%
5107	Part-time Overtime	0	72	0	0	24	24	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	75,192	83,301	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>644,773</u>	<u>674,325</u>	<u>627,986</u>	<u>627,986</u>	<u>654,434</u>	<u>26,448</u>	<u>4.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	10,748	9,596	9,000	9,000	9,000	0	0.0%
5202	Operating Supplies	1,315	1,112	1,270	1,270	1,270	0	0.0%
5203	Fuel and Lube	14,218	8,621	18,886	18,886	16,000	(2,886)	-15.3%
5208	Equipment Maintenance	2,148	2,361	2,400	2,400	2,420	20	0.8%
5209	Building & Grounds Maintenance	250	0	250	250	250	0	0.0%
5210	Professional Services	14,645	7,367	8,246	8,246	8,450	204	2.5%
5214	Rents & Leases	4,957	3,663	4,000	4,000	4,000	0	0.0%
5215	Communications	3,316	7,335	6,500	6,500	7,350	850	13.1%
5216	Freight and Postage	4,512	4,035	4,300	4,300	3,200	(1,100)	-25.6%
5217	Electricity	35,197	34,671	35,000	35,000	35,000	0	0.0%
5218	Water	1,218	1,261	1,320	1,320	1,320	0	0.0%
5219	Sewer	1,335	1,394	1,440	1,440	1,440	0	0.0%
5221	Property Insurance	5,912	5,476	5,750	5,750	5,750	0	0.0%
5223	Liability Insurance	4,356	3,926	4,096	4,096	2,273	(1,823)	-44.5%
5227	Advertising	0	0	400	400	400	0	0.0%
5228	Books	42,944	46,126	27,000	27,000	27,000	0	0.0%
5229	Periodicals	8,235	8,320	7,500	7,500	7,500	0	0.0%
5230	Audio Visual	16,172	17,884	15,000	15,000	15,000	0	0.0%
5231	Tools and Equipment	9,157	2,526	3,000	5,500	3,000	(2,500)	-45.5%
5233	Computer Related Items	120	7,519	10,428	10,428	2,878	(7,550)	-72.4%
5235	Membership Dues	904	1,364	1,250	1,250	1,250	0	0.0%
5236	Transportation	1,473	4,185	4,000	4,000	4,000	0	0.0%
5237	Subsistence	830	564	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	420	510	500	500	500	0	0.0%
5242	Janitorial	42	15	75	75	75	0	0.0%
5244	Snow Removal	8,460	5,760	10,000	10,000	10,000	0	0.0%
5252	Credit Card Expenses	35	15	31	31	31	0	0.0%
5254	Over and Short	0	(0)	31	31	31	0	0.0%
5603	Employee Training	2,407	1,644	3,000	3,000	3,000	0	0.0%
5635	Software	0	0	0	0	7,550	7,550	0.0%
	<u>Total Maint. and Operations</u>	<u>195,325</u>	<u>187,250</u>	<u>186,173</u>	<u>188,673</u>	<u>181,438</u>	<u>(7,235)</u>	<u>-3.8%</u>
<u>Debt Services</u>								
5607	Debt Repayment - Principal	45,149	47,012	41,478	41,478	50,970		
5608	Debt Repayment - Interest	54,675	52,812	58,346	58,346	48,854		
	<u>Total Debt Services</u>	<u>99,824</u>	<u>99,824</u>	<u>99,824</u>	<u>99,824</u>	<u>99,824</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>939,921</u>	<u>961,399</u>	<u>913,983</u>	<u>916,483</u>	<u>935,696</u>	<u>19,213</u>	<u>2.1%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0146 LIBRARY GRANT				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	Total Salaries and Benefits	0	0	0	0	0	0	0.0%
Maintenance and Operations								
5104	Part-time Benefits	0	0	0	0		0	0.0%
5227	Advertising	0	0	0	0		0	0.0%
5228	Books	7,558	10,154	6,650	6,650	6,900	250	3.8%
5229	Periodicals	0	0	0	0		0	0.0%
5230	Audio Visual	0	0	0	0		0	0.0%
5236	Transportation	0	0	0	0		0	0.0%
5603	Employee Training	0	0	0	0		0	0.0%
5635	Software	0	0	0	0		0	0.0%
5901	C/O Equipment	0	0	0	0		0	0.0%
	Total Maint. and Operations	7,558	10,154	6,650	6,650	6,900	250	3.8%
Total		7,558	10,154	6,650	6,650	6,900	250	3.8%

Budget Notes:

City Of Homer
2017 Operating Budget

0114 HERC BUILDING				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	0	0	0	0		0	0.0%
5203	Fuel and Lube	23,748	23,376	32,000	32,000	21,000	(11,000)	-34.4%
5208	Equipment Maintenance	6	0	0	0	-	0	0.0%
5209	Building & Grounds Maintenance	3,687	1,763	4,000	4,000	3,000	(1,000)	-25.0%
5210	Professional Services	3,559	3,449	3,600	3,600	1,500	(2,100)	-58.3%
5215	Communications	633	375	700	700	500	(200)	-28.6%
5216	Freight and Postage	0	0	0	0	-	0	0.0%
5217	Electricity	14,106	16,146	15,000	15,000	12,000	(3,000)	-20.0%
5218	Water	795	738	1,000	1,000	1,000	0	0.0%
5219	Sewer	457	381	1,000	1,000	1,000	0	0.0%
5220	Refuse and Disposal	0	0	0	0		0	0.0%
5221	Property Insurance	2,171	2,262	2,375	2,375	1,632	(743)	-31.3%
5223	Liability Insurance	(62)	81	87	87	121	34	39.1%
5227	Advertising	0	0	0	0		0	0.0%
	<u>Total Maint. and Operations</u>	<u>49,100</u>	<u>48,571</u>	<u>59,762</u>	<u>59,762</u>	<u>41,753</u>	<u>(18,009)</u>	<u>-30.1%</u>
<u>Total</u>		<u>49,100</u>	<u>48,571</u>	<u>59,762</u>	<u>59,762</u>	<u>41,753</u>	<u>(18,009)</u>	<u>-30.1%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0140 CITY HALL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,856	3,800	5,000	5,000	5,000	0	0.0%
5202	Operating Supplies	2,745	4,240	4,000	4,000	2,000	(2,000)	-50.0%
5203	Fuel and Lube	6,729	4,063	7,000	7,000	6,000	(1,000)	-14.3%
5208	Equipment Maintenance	0	0	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	2,530	2,760	3,000	3,000	3,000	0	0.0%
5210	Professional Services	4,761	4,526	6,000	6,000	3,000	(3,000)	-50.0%
5214	Rents & Leases	32,474	37,448	33,000	33,000	35,500	2,500	7.6%
5215	Communications	25,480	26,136	27,000	27,000	15,000	(12,000)	-44.4%
5216	Freight and Postage	12,983	14,986	14,000	14,000	13,000	(1,000)	-7.1%
5217	Electricity	19,489	21,937	21,000	21,000	21,000	0	0.0%
5218	Water	925	872	1,000	1,000	1,000	0	0.0%
5219	Sewer	939	869	1,000	1,000	1,000	0	0.0%
5220	Refuse and Disposal	640	580	700	700	700	0	0.0%
5221	Property Insurance	2,795	2,668	2,746	2,746	1,858	(888)	-32.3%
5222	Auto Insurance	844	844	885	885	430	(455)	-51.4%
5223	Liability Insurance	738	614	595	595	385	(210)	-35.3%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	0	0	0	0	0	0	0.0%
5231	Tools and Equipment	3,120	0	0	0	0	0	0.0%
5244	Snow Removal	8,460	12,965	7,500	7,500	7,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>128,957</u>	<u>139,756</u>	<u>135,376</u>	<u>135,376</u>	<u>117,323</u>	<u>(18,053)</u>	<u>-13.3%</u>
<u>Total</u>		<u>128,957</u>	<u>139,756</u>	<u>135,376</u>	<u>135,376</u>	<u>117,323</u>	<u>(18,053)</u>	<u>-13.3%</u>

Budget Notes:

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

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0149 AIRPORT FACILITIES				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	31,320	30,461	24,766	24,766	32,257	7,491	30.2%
5102	Fringe Benefits	24,706	19,707	16,080	16,080	20,013	3,933	24.5%
5103	Part-time Wages	12,997	3,342	16,586	16,586	18,512	1,926	11.6%
5104	Part-time Benefits	1,854	799	3,652	3,652	2,126	(1,526)	-41.8%
5105	Overtime	4,471	2,831	4,135	4,135	4,135	0	0.0%
5107	Part-time Overtime	1,284	138	1,784	1,784	1,784	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	12,532	8,383	0	0		0	0.0%
	Total Salaries and Benefits	89,164	65,661	67,003	67,003	78,828	11,825	17.6%
Maintenance and Operations								
5202	Operating Supplies	8,462	5,001	3,000	3,000	3,000	0	0.0%
5203	Fuel and Lube	11,833	7,356	13,000	13,000	9,000	(4,000)	-30.8%
5208	Equipment Maintenance	4,100	1,348	4,100	4,100	4,100	0	0.0%
5209	Building & Grounds Maintenance	11,610	6,813	11,500	11,500	11,500	0	0.0%
5210	Professional Services	6,399	2,845	4,300	4,300	4,300	0	0.0%
5214	Rents & Leases	20,034	20,034	20,050	20,050	20,050	0	0.0%
5215	Communications	1,605	1,694	1,550	1,550	1,550	0	0.0%
5217	Electricity	34,346	37,969	40,000	40,000	38,000	(2,000)	-5.0%
5218	Water	9,639	11,837	10,000	10,000	15,000	5,000	50.0%
5219	Sewer	18,598	23,121	19,900	19,900	30,000	10,100	50.8%
5220	Refuse and Disposal	654	614	900	900	900	0	0.0%
5221	Property Insurance	2,497	2,602	2,778	2,778	1,817	(961)	-34.6%
5223	Liability Insurance	1,106	956	1,041	1,041	577	(464)	-44.6%
5231	Tools and Equipment	1,255	1,179	1,100	1,100	1,100	0	0.0%
	Total Maint. and Operations	132,138	123,368	133,219	133,219	140,894	7,675	5.8%
5990	Transfers To	10,572	10,572	10,572	10,572	10,572	0	0.0%
	Total	231,874	199,600	210,794	210,794	230,294	19,500	9.3%

Budget Notes:
5203 - reduction due to conversion to natural gas
5218 & 5219: Due to increased Sewer Rate & Water usage.

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0350 NON-DEPARTMENTAL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5801	Pratt Museum	69,000	69,000	66,500	66,500	69,000	2,500	3.8%
5804	Homer Chamber of Commerce	0	0	0	0		0	0.0%
5812	Community Schools	0	0	0	0		0	0.0%
5813	North Pacific Fisheries	0	0	0	0		0	0.0%
5814	Homer Hockey Association	0	14,000	0	0		0	0.0%
5829	Homer Senior Center	0	10,000	0	0		0	0.0%
xxxb	Park/Rec Picnic Shelter	0	0	0	0			
5830	Homer Foundation	19,000	19,000	19,000	19,000	25,000	6,000	31.6%
5990	Transfers To	0	0	0	0		0	0.0%
	<u>Total Maint. and Operations</u>	<u>88,000</u>	<u>112,000</u>	<u>85,500</u>	<u>85,500</u>	<u>94,000</u>	<u>8,500</u>	<u>9.9%</u>
	<u>Total</u>	<u>88,000</u>	<u>112,000</u>	<u>85,500</u>	<u>85,500</u>	<u>94,000</u>	<u>8,500</u>	<u>9.9%</u>

Budget Notes:
5801 - Increase Pratt \$2,500 for snow plowing
5830 - Increase Homer Foundation \$6,000

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0360 LEAVE CASH OUT - ISF				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	Total Salaries and Benefits	0	0	0	0	0	0	0.0%
Maintenance and Operations								
5106	Leave Cash Out	0	0	0	0	233,451	233,451	0.0%
5990	Transfers To	111,878	139,522	147,492	147,492	0	(147,492)	-100.0%
	Total Maint. and Operations	111,878	139,522	147,492	147,492	233,451	85,959	58.3%
	Total	111,878	139,522	147,492	147,492	233,451	85,959	58.3%

Budget Notes:

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FIRE ADMINISTRATION (100-0150)

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

FY 2017 OBJECTIVES:

- Provide essential training to members to maintain current certifications.
- Provide adequate volunteer incentives and staff support to retain trained members.

FY 2016 Accomplishments:

- Coordinated the refurbishment of Tanker 2.
- Provided adequate volunteer incentives and staff support to retain trained members.
- Updated the Fire Department Strategic Plan.
- Coordinated Application of the SAFER grant to hire a new Asst. Fire Chief
- Managed the acquisition of a new ambulance through the Code Blue Grant process.
- Coordinated delivery of the Biennial Homer Public Disaster Preparedness Conference.

FIRE SERVICES (100-0151)

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

FY 2017 OBJECTIVES:

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

FY 2016 Accomplishments:

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- Collaborated with Anchor Point, KESA, Ninilchik and CES to deliver a Firefighter I Recruit class.
- Provided on-going training to firefighters to enhance and improve their capabilities.
- Conducted all required hose testing, and pump testing to NFPA standards.

Emergency Medical Services (100-0152)

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

FY 2017 OBJECTIVES:

- Provide training opportunities to EMS members to enhance patient care practices and procedures.
- Conduct a joint EMT-1 Recruit Class for volunteers.

FY 2016 Accomplishments:

- Conducted a joint EMT-2 Class with Anchor Point Fire Department to train new Advanced Life Support Providers.
- Provided continuing medical education courses to providers.
- Placed a new ambulance in service.
- Purchased and trained on a new advanced patient simulator (SimMan).

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FIRE - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	391,830	436,422	390,101	390,101	456,656	66,555	17.1%
5102	Fringe Benefits	234,284	239,151	220,590	220,590	254,643	34,053	15.4%
5103	Part-time Wages	31,421	0	29,354	29,354	19,293	(10,061)	-34.3%
5104	Part-time Benefits	4,714	0	4,544	4,544	2,711	(1,833)	-40.3%
5105	Overtime	19,515	22,011	25,964	25,964	25,964	0	0.0%
5107	Part-time Overtime	380	0	130	130	130	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	125,321	120,098	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>807,465</u>	<u>817,682</u>	<u>670,683</u>	<u>670,683</u>	<u>759,397</u>	<u>88,714</u>	<u>13.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,305	3,726	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	18,984	22,506	26,500	26,500	27,500	1,000	3.8%
5203	Fuel and Lube	9,256	9,241	10,000	10,000	10,000	0	0.0%
5206	Food and Staples	4,752	4,892	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	8,583	975	5,000	5,000	5,500	500	10.0%
5208	Equipment Maintenance	5,432	2,563	5,000	5,000	5,500	500	10.0%
5209	Building & Grounds Maintenance	3,055	5,469	4,000	4,000	4,000	0	0.0%
5210	Professional Services	34,903	33,571	40,000	40,000	40,000	0	0.0%
5214	Rents & Leases	7,603	5,983	7,000	7,000	7,000	0	0.0%
5215	Communications	14,225	11,222	14,000	14,000	14,000	0	0.0%
5216	Freight and Postage	558	1,197	1,000	1,000	1,000	0	0.0%
5217	Electricity	24,439	26,804	23,000	23,000	23,000	0	0.0%
5218	Water	1,526	1,558	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,699	1,486	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	1,109	921	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,858	2,834	2,068	2,068	1,400	(668)	-32.3%
5222	Auto Insurance	17,588	17,635	18,517	18,517	10,043	(8,474)	-45.8%
5223	Liability Insurance	4,773	4,258	4,489	4,489	2,491	(1,998)	-44.5%
5227	Advertising	817	297	1,500	1,500	1,500	0	0.0%
5231	Tools and Equipment	11,739	15,257	17,000	17,000	19,000	2,000	11.8%
5235	Membership Dues	3,200	2,682	2,800	2,800	2,550	(250)	-8.9%
5236	Transportation	3,379	1,820	4,000	4,000	4,000	0	0.0%
5237	Subsistence	2,794	1,043	3,750	3,750	4,000	250	6.7%
5244	Snow Removal	0	2,520	0	0	0	0	0.0%
5252	Credit Card Expenses	35	17	45	45	45	0	0.0%
5280	Volunteer Incentives	24,813	27,232	30,000	30,000	30,000	0	0.0%
5601	Uniform	1,179	1,990	2,500	2,500	3,000	500	20.0%
5602	Safety Equipment	17,709	18,296	25,000	25,000	25,000	0	0.0%
5603	Employee Training	23,931	26,986	30,000	30,000	30,000	0	0.0%
5604	Public Education	1,433	539	2,000	2,000	2,000	0	0.0%
5621	Unidentified Credit Card Expenses	999	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>254,677</u>	<u>255,520</u>	<u>292,669</u>	<u>292,669</u>	<u>286,029</u>	<u>(6,640)</u>	<u>-2.3%</u>
<u>C/O and Transfers</u>								
5990	Transfers To	0	0	0	0	0	0	0.0%
	<u>Total</u>	<u>1,062,142</u>	<u>1,073,202</u>	<u>963,352</u>	<u>963,352</u>	<u>1,045,426</u>	<u>82,074</u>	<u>8.5%</u>

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0150 FIRE - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	133,547	133,586	136,527	136,527	108,357	(28,170)	-20.6%
5102	Fringe Benefits	75,603	77,142	74,996	74,996	63,067	(11,929)	-15.9%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	11,183	9,698	11,070	11,070	11,070	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	125,321	36,761	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>345,653</u>	<u>257,187</u>	<u>222,593</u>	<u>222,593</u>	<u>182,494</u>	<u>(40,099)</u>	<u>-18.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,305	3,726	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	1,572	2,322	3,500	3,500	3,500	0	0.0%
5203	Fuel and Lube	9,256	9,241	10,000	10,000	10,000	0	0.0%
5206	Food and Staples	4,752	4,892	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	8,583	975	5,000	5,000	5,500	500	10.0%
5208	Equipment Maintenance	5,432	2,563	5,000	5,000	5,500	500	10.0%
5209	Building & Grounds Maintenance	3,055	5,469	4,000	4,000	4,000	0	0.0%
5210	Professional Services	13,872	12,391	14,000	14,000	14,000	0	0.0%
5214	Rents & Leases	7,603	5,983	7,000	7,000	7,000	0	0.0%
5215	Communications	14,225	11,222	14,000	14,000	14,000	0	0.0%
5216	Freight and Postage	558	1,197	1,000	1,000	1,000	0	0.0%
5217	Electricity	24,439	26,804	23,000	23,000	23,000	0	0.0%
5218	Water	1,526	1,558	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,699	1,486	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	1,109	921	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,858	2,834	2,068	2,068	1,400	(668)	-32.3%
5222	Auto Insurance	17,588	17,635	18,517	18,517	10,043	(8,474)	-45.8%
5223	Liability Insurance	4,773	4,258	4,489	4,489	2,491	(1,998)	-44.5%
5227	Advertising	817	297	1,500	1,500	1,500	0	0.0%
5231	Tools and Equipment	475	5,263	6,000	6,000	8,000	2,000	33.3%
5235	Membership Dues	2,009	1,308	1,500	1,500	1,250	(250)	-16.7%
5236	Transportation	3,379	1,820	1,500	1,500	1,500	0	0.0%
5237	Subsistence	2,794	1,043	1,250	1,250	1,500	250	20.0%
5244	Snow Removal	0	2,520	0	0	0	0	0.0%
5252	Credit Card Expenses	35	17	45	45	45	0	0.0%
5280	Volunteer Incentives	24,813	27,232	30,000	30,000	30,000	0	0.0%
5601	Uniform	0	746	500	500	1,000	500	100.0%
5602	Safety Equipment	0	0	0	0	0	0	0.0%
5603	Employee Training	1,767	2,616	2,500	2,500	2,500	0	0.0%
5604	Public Education	45	110	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	999	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>161,337</u>	<u>158,449</u>	<u>169,869</u>	<u>169,869</u>	<u>162,229</u>	<u>(7,640)</u>	<u>-4.5%</u>
5990	Transfers To	0	0	0	0	0	0	0.0%
<u>Total</u>		<u>506,990</u>	<u>415,637</u>	<u>392,462</u>	<u>392,462</u>	<u>344,723</u>	<u>(47,739)</u>	<u>-12.2%</u>

Budget Notes:

5101 & 5102: Due to Service Coordinator retirement and new Hire started at lower level.

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

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0151 FIRE SERVICES				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	129,142	138,811	126,787	126,787	132,480	5,693	4.5%
5102	Fringe Benefits	79,341	79,054	72,797	72,797	73,264	467	0.6%
5103	Part-time Wages	0	0	14,677	14,677	9,646	(5,031)	-34.3%
5104	Part-time Benefits	0	0	2,272	2,272	1,356	(916)	-40.3%
5105	Overtime	4,166	6,156	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	38,199	0	0		0	0.0%
<u>Total Salaries and Benefits</u>		<u>212,649</u>	<u>262,221</u>	<u>223,980</u>	<u>223,980</u>	<u>224,193</u>	<u>213</u>	<u>0.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,821	3,142	7,000	7,000	7,000	0	0.0%
5210	Professional Services	15,587	15,698	20,000	20,000	20,000	0	0.0%
5231	Tools and Equipment	8,557	8,249	8,000	8,000	8,000	0	0.0%
5235	Membership Dues	1,166	1,350	1,200	1,200	1,200	0	0.0%
5236	Transportation	0	0	2,500	2,500	2,500	0	0.0%
5237	Subsistence	0	0	2,500	2,500	2,500	0	0.0%
5601	Uniform	962	824	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	15,085	15,963	20,000	20,000	20,000	0	0.0%
5603	Employee Training	8,531	8,049	12,500	12,500	12,500	0	0.0%
5604	Public Education	856	133	1,500	1,500	1,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>53,565</u>	<u>53,408</u>	<u>76,200</u>	<u>76,200</u>	<u>76,200</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>266,214</u>	<u>315,628</u>	<u>300,180</u>	<u>300,180</u>	<u>300,393</u>	<u>213</u>	<u>0.1%</u>

Budget Notes:

5103 & 5104: Reduced hours for two seasonal ESS I in anticipation of the Grant Funded Assistant Chief

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0152 EMERGENCY MEDICAL SERVICES				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	129,141	164,025	126,787	126,787	132,480	5,693	4.5%
5102	Fringe Benefits	79,340	82,955	72,797	72,797	73,264	467	0.6%
5103	Part-time Wages	31,421	0	14,677	14,677	9,646	(5,031)	-34.3%
5104	Part-time Benefits	4,714	0	2,272	2,272	1,356	(916)	-40.3%
5105	Overtime	4,166	6,156	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	380	0	130	130	130	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	45,138	0	0	0	0	0.0%
Total Salaries and Benefits		249,163	298,274	224,110	224,110	224,323	213	0.1%
Maintenance and Operations								
5202	Operating Supplies	14,591	17,042	16,000	16,000	17,000	1,000	6.3%
5210	Professional Services	5,444	5,482	6,000	6,000	6,000	0	0.0%
5231	Tools and Equipment	2,708	1,745	3,000	3,000	3,000	0	0.0%
5235	Membership Dues	25	25	100	100	100	0	0.0%
5601	Uniform	217	420	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	2,624	2,333	5,000	5,000	5,000	0	0.0%
5603	Employee Training	13,633	16,320	15,000	15,000	15,000	0	0.0%
5604	Public Education	532	296	500	500	500	0	0.0%
Total Maint. and Operations		39,775	43,663	46,600	46,600	47,600	1,000	2.1%
Total		288,938	341,937	270,710	270,710	271,923	1,213	0.4%

Budget Notes:

5103 & 5104: Reduced hours for two seasonal ESS I in anticipation of the Grant Funded Assistant Chief

City Of Homer
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0153 FIRE GRANT - ASSISTANT CHIEF				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	0	0	0	0	83,339	83,339	0.0%
5102	Fringe Benefits	0	0	0	0	45,047	45,047	0.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	Total Salaries and Benefits	0	0	0	0	128,386	128,386	0.0%
Maintenance and Operations								
5201	Office Supplies	0	0	0	0	0	0	0.0%
5206	Food and Staples	0	0	0	0	0	0	0.0%
5208	Equipment Maintenance	0	0	0	0	0	0	0.0%
5210	Professional Services	0	0	0	0	0	0	0.0%
5215	Communications	0	0	0	0	0	0	0.0%
5216	Freight and Postage	0	0	0	0	0	0	0.0%
5223	Liability Insurance	0	0	0	0	0	0	0.0%
5227	Advertising	0	0	0	0	0	0	0.0%
5229	Periodicals	0	0	0	0	0	0	0.0%
5231	Tools and Equipment	0	0	0	0	0	0	0.0%
5235	Membership Dues	0	0	0	0	0	0	0.0%
5236	Transportation	0	0	0	0	0	0	0.0%
5237	Subsistence	0	0	0	0	0	0	0.0%
5238	Printing and Binding	0	0	0	0	0	0	0.0%
5248	Lobbying	0	0	0	0	0	0	0.0%
5252	Credit Card Expenses	0	0	0	0	0	0	0.0%
5603	Employee Training	0	0	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	-	-	-	-	-	0	0.0%
Total		-	-	-	-	128,386	128,386	0.0%

Budget Notes:

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POLICE ADMINISTRATION (100-0160)

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

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

POLICE DISPATCH (100-0161)

The police department dispatch personnel are responsible for dispatching police, fire and EMS calls for both routine and emergency calls for citizens that reside in the Homer city limits, as well as some of the outlying areas. The unit staffs 7 full time public safety dispatchers after losing one to budget cuts in 2015. The dispatch personnel are additionally responsible for all clerical duties associated with the police department and are required to monitor prisoners in the Homer Jail.

POLICE INVESTIGATION (100-0162)

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

POLICE PATROL (100-0163)

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

JAIL (100-0164)

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

ANIMAL CONTROL (100-0165)

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

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Police - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	1,426,270	1,593,562	1,495,579	1,495,579	1,549,256	53,677	3.6%
5102	Fringe Benefits	832,978	866,442	784,954	784,954	813,433	28,479	3.6%
5103	Part-time Wages	34,919	30,172	46,594	46,594	35,584	(11,010)	-23.6%
5104	Part-time Benefits	3,971	3,497	3,798	3,798	3,981	183	4.8%
5105	Overtime	253,067	170,542	200,207	200,207	201,397	1,190	0.6%
5107	Part-time Overtime	2,546	1,619	7,308	7,308	7,533	225	3.1%
5108	Unemployment Benefits	0	4,152	0	0	0	0	0.0%
5112	PERS Relief	426,090	438,528	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>2,979,840</u>	<u>3,108,514</u>	<u>2,538,440</u>	<u>2,538,440</u>	<u>2,611,183</u>	<u>72,743</u>	<u>2.9%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	8,481	10,586	11,000	11,000	10,500	(500)	-4.5%
5202	Operating Supplies	17,676	12,988	21,600	21,600	21,000	(600)	-2.8%
5203	Fuel and Lube	57,667	43,234	50,200	50,200	43,200	(7,000)	-13.9%
5205	Ammunition	20,394	14,638	18,000	18,000	20,000	2,000	11.1%
5206	Food and Staples	29,558	26,831	22,000	22,000	22,000	0	0.0%
5207	Vehicle and Boat Maintenance	2,648	3,094	5,500	5,500	5,500	0	0.0%
5208	Equipment Maintenance	4,105	8,070	8,500	8,500	9,500	1,000	11.8%
5209	Building & Grounds Maintenance	12,332	13,338	14,500	14,500	13,500	(1,000)	-6.9%
5210	Professional Services	179,059	162,573	167,339	167,339	214,250	46,911	28.0%
5214	Rents & Leases	13,605	16,051	13,500	13,500	13,500	0	0.0%
5215	Communications	36,682	34,408	37,200	37,200	37,200	0	0.0%
5216	Freight and Postage	2,769	3,520	3,900	3,900	3,900	0	0.0%
5217	Electricity	38,013	38,154	36,750	36,750	36,750	0	0.0%
5218	Water	3,171	2,707	3,650	3,650	3,650	0	0.0%
5219	Sewer	3,329	2,943	3,700	3,700	3,700	0	0.0%
5220	Refuse and Disposal	1,307	1,192	2,000	2,000	2,000	0	0.0%
5221	Property Insurance	2,163	2,206	2,315	2,315	1,552	(763)	-33.0%
5222	Auto Insurance	14,809	13,757	15,155	15,155	11,858	(3,297)	-21.8%
5223	Liability Insurance	110,402	111,777	115,373	115,373	47,646	(67,727)	-58.7%
5227	Advertising	2,832	1,556	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	16,136	32,052	30,000	30,000	32,000	2,000	6.7%
5235	Membership Dues	868	1,267	1,250	1,250	1,250	0	0.0%
5236	Transportation	2,652	6,710	4,400	4,400	4,400	0	0.0%
5237	Subsistence	1,742	3,484	2,100	2,100	2,100	0	0.0%
5242	Janitorial	0	0	0	0	600	600	0.0%
5244	Snow Removal	8,640	5,760	4,000	4,000	6,500	2,500	62.5%
5252	Credit Card Expenses	35	15	50	50	50	0	0.0%
5254	Over and Short	(10)	(9)	50	50	50	0	0.0%
5601	Uniform	24,188	12,095	20,500	20,500	21,000	500	2.4%
5602	Safety Equipment	0	0	0	0	0	0	0.0%
5603	Employee Training	35,726	31,344	39,000	39,000	39,000	0	0.0%
5621	Unidentified Credit Card Expenses	(613)	113	0	0	0	0	0.0%
5625	Impound Costs	2,700	1,695	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	10,127	8,795	6,700	6,700	6,700	0	0.0%
5630	Haven House	12,350	14,000	14,000	14,000	14,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>675,543</u>	<u>640,942</u>	<u>679,732</u>	<u>679,732</u>	<u>654,356</u>	<u>(25,376)</u>	<u>-3.7%</u>
<u>Others</u>								
5990	Transfers To	0	0	0	0	0	0	0.0%
	<u>Total Others</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>3,655,383</u>	<u>3,749,456</u>	<u>3,218,172</u>	<u>3,218,172</u>	<u>3,265,539</u>	<u>47,367</u>	<u>1.5%</u>

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0160 POLICE - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	94,738	95,193	99,966	99,966	101,466	1,500	1.5%
5102	Fringe Benefits	9,273	26,536	28,065	28,065	28,748	683	2.4%
5103	Part-time Wages	1,976	0	0	0	-	0	0.0%
5104	Part-time Benefits	160	0	0	0	-	0	0.0%
5105	Overtime	451	368	1,500	1,500	1,500	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	426,090	26,196	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>532,687</u>	<u>148,293</u>	<u>129,531</u>	<u>129,531</u>	<u>131,714</u>	<u>2,183</u>	<u>1.7%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	649	994	1,000	1,000	1,500	500	50.0%
5202	Operating Supplies	5,724	5,583	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	49,241	34,139	35,000	35,000	30,000	(5,000)	-14.3%
5205	Ammunition	20,394	14,638	18,000	18,000	20,000	2,000	11.1%
5206	Food and Staples	1,929	1,566	1,500	1,500	1,500	0	0.0%
5207	Vehicle and Boat Maintenance	2,640	3,094	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	4,105	7,825	8,500	8,500	8,500	0	0.0%
5209	Building & Grounds Maintenance	4,521	5,837	5,000	5,000	5,000	0	0.0%
5210	Professional Services	12,318	12,035	17,600	17,600	17,000	(600)	-3.4%
5214	Rents & Leases	7,252	9,092	6,500	6,500	6,500	0	0.0%
5215	Communications	36,389	33,407	36,000	36,000	36,000	0	0.0%
5216	Freight and Postage	126	487	400	400	400	0	0.0%
5217	Electricity	21,022	19,515	20,000	20,000	20,000	0	0.0%
5218	Water	1,558	1,577	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,713	1,880	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	987	905	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,414	1,496	1,570	1,570	1,052	(518)	-33.0%
5222	Auto Insurance	14,809	13,757	15,155	15,155	11,858	(3,297)	-21.8%
5223	Liability Insurance	32,550	31,392	32,690	32,690	12,236	(20,454)	-62.6%
5227	Advertising	2,832	1,556	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	6,498	13,700	10,500	10,500	12,500	2,000	19.0%
5235	Membership Dues	868	1,130	1,000	1,000	1,000	0	0.0%
5236	Transportation	943	2,505	2,000	2,000	2,000	0	0.0%
5237	Subsistence	1,263	1,879	1,000	1,000	1,000	0	0.0%
5242	Janitorial	0	0	0	0	600	600	0.0%
5244	Snow Removal	8,640	5,760	4,000	4,000	4,000	0	0.0%
5252	Credit Card Expenses	35	15	50	50	50	0	0.0%
5254	Over and Short	(10)	(9)	50	50	50	0	0.0%
5601	Uniform	7,859	2,189	6,000	6,000	6,000	0	0.0%
5603	Employee Training	26,570	21,856	25,000	25,000	25,000	0	0.0%
5621	Unidentified Credit Card Expenses	(613)	113	0	0	0	0	0.0%
5625	Impound Costs	2,700	1,695	2,500	2,500	2,500	0	0.0%
5630	Haven House	12,350	14,000	14,000	14,000	14,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>289,276</u>	<u>265,609</u>	<u>285,515</u>	<u>285,515</u>	<u>260,746</u>	<u>(24,769)</u>	<u>-8.7%</u>
5990	Transfers To	0	0	0	0	0	0	0.0%
	<u>Total</u>	<u>821,963</u>	<u>413,902</u>	<u>415,046</u>	<u>415,046</u>	<u>392,460</u>	<u>(22,586)</u>	<u>-5.4%</u>

Budget Notes:

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

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0161 POLICE - DISPATCH				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	302,189	348,839	328,740	328,740	350,589	21,849	6.6%
5102	Fringe Benefits	156,038	208,540	190,506	190,506	200,707	10,201	5.4%
5103	Part-time Wages	0	4,131	19,778	19,778	-	(19,778)	-100.0%
5104	Part-time Benefits	0	435	1,612	1,612	-	(1,612)	-100.0%
5105	Overtime	121,425	38,617	50,000	50,000	50,000	(0)	0.0%
5107	Part-time Overtime	0	674	308	308	533	225	73.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	95,996	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>579,652</u>	<u>697,231</u>	<u>590,944</u>	<u>590,944</u>	<u>601,829</u>	<u>10,885</u>	<u>1.8%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	7,094	8,641	8,000	8,000	7,000	(1,000)	-12.5%
5202	Operating Supplies	2,035	1,349	3,100	3,100	2,500	(600)	-19.4%
5208	Equipment Maintenance	0	245	0	0	0	0	0.0%
5210	Professional Services	7,037	6,561	750	750	750	0	0.0%
5214	Rents & Leases	6,353	6,959	7,000	7,000	7,000	0	0.0%
5215	Communications	0	46	0	0	0	0	0.0%
5216	Freight and Postage	2,584	2,999	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	3,270	4,851	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	0	137	250	250	250	0	0.0%
5236	Transportation	202	2,122	0	0	0	0	0.0%
5237	Subsistence	0	978	0	0	0	0	0.0%
5601	Uniform	2,764	2,261	3,000	3,000	3,000	0	0.0%
5603	Employee Training	6,559	7,189	11,000	11,000	11,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>37,897</u>	<u>44,337</u>	<u>40,100</u>	<u>40,100</u>	<u>38,500</u>	<u>(1,600)</u>	<u>-4.0%</u>
<u>Total</u>		<u>617,549</u>	<u>741,568</u>	<u>631,044</u>	<u>631,044</u>	<u>640,329</u>	<u>9,285</u>	<u>1.5%</u>

Budget Notes:

City Of Homer
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0162 POLICE - INVESTIGATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	148,312	125,667	109,980	109,980	111,630	1,650	1.5%
5102	Fringe Benefits	90,501	72,672	54,194	54,194	55,334	1,140	2.1%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	17,764	19,352	20,259	20,259	20,531	272	1.3%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	34,582	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>256,577</u>	<u>252,273</u>	<u>184,433</u>	<u>184,433</u>	<u>187,494</u>	<u>3,061</u>	<u>1.7%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,888	2,994	7,000	7,000	7,000	0	0.0%
5210	Professional Services	24,971	13,790	13,000	13,000	13,000	0	0.0%
5231	Tools and Equipment	2,968	4,560	7,000	7,000	7,000	0	0.0%
5236	Transportation	1,292	1,853	1,500	1,500	1,500	0	0.0%
5237	Subsistence	449	337	600	600	600	0	0.0%
	<u>Total Maint. and Operations</u>	<u>35,568</u>	<u>23,534</u>	<u>29,100</u>	<u>29,100</u>	<u>29,100</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>292,145</u>	<u>275,807</u>	<u>213,533</u>	<u>213,533</u>	<u>216,594</u>	<u>3,061</u>	<u>1.4%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0163 POLICE - PATROL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	591,873	699,722	704,957	704,957	723,773	18,816	2.7%
5102	Fringe Benefits	375,457	359,067	370,532	370,532	381,559	11,027	3.0%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	68,247	84,866	82,144	82,144	83,062	918	1.1%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	192,555	0	0		0	0.0%
<u>Total Salaries and Benefits</u>		<u>1,035,578</u>	<u>1,336,210</u>	<u>1,157,633</u>	<u>1,157,633</u>	<u>1,188,393</u>	<u>30,760</u>	<u>2.7%</u>
<u>Maintenance and Operations</u>								
5601	Uniform	6,722	5,841	7,000	7,000	7,500	500	7.1%
5602	Safety Equipment	0	0	0	0	0	0	0.0%
5603	Employee Training	0	0	0	0	0	0	0.0%
<u>Total Maint. and Operations</u>		<u>6,722</u>	<u>5,841</u>	<u>7,000</u>	<u>7,000</u>	<u>7,500</u>	<u>500</u>	<u>7.1%</u>
<u>Total</u>		<u>1,042,299</u>	<u>1,342,050</u>	<u>1,164,633</u>	<u>1,164,633</u>	<u>1,195,893</u>	<u>31,260</u>	<u>2.7%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0164 JAIL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	289,157	324,141	251,936	251,936	261,798	9,862	3.9%
5102	Fringe Benefits	201,709	199,628	141,657	141,657	147,086	5,429	3.8%
5103	Part-time Wages	32,944	26,042	26,816	26,816	32,693	5,877	21.9%
5104	Part-time Benefits	3,811	3,061	2,186	2,186	3,741	1,555	71.2%
5105	Overtime	45,179	27,339	46,304	46,304	46,304	0	0.0%
5107	Part-time Overtime	2,546	945	7,000	7,000	7,000	0	0.0%
5108	Unemployment Benefits	0	4,152	0	0		0	0.0%
5112	PERS Relief	0	89,200	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>575,346</u>	<u>674,507</u>	<u>475,899</u>	<u>475,899</u>	<u>498,623</u>	<u>22,724</u>	<u>4.8%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	738	950	2,000	2,000	2,000	0	0.0%
5202	Operating Supplies	4,029	3,062	3,500	3,500	3,500	0	0.0%
5203	Fuel and Lube	47	145	2,000	2,000	2,000	0	0.0%
5206	Food and Staples	27,629	25,265	20,000	20,000	20,000	0	0.0%
5207	Vehicle and Boat Maintenance	8	0	1,500	1,500	1,500	0	0.0%
5209	Building & Grounds Maintenance	4,967	4,512	5,500	5,500	5,500	0	0.0%
5210	Professional Services	3,843	100	3,500	3,500	3,500	0	0.0%
5216	Freight and Postage	59	34	500	500	500	0	0.0%
5217	Electricity	10,469	11,075	11,000	11,000	11,000	0	0.0%
5218	Water	531	394	550	550	550	0	0.0%
5219	Sewer	464	470	500	500	500	0	0.0%
5223	Liability Insurance	77,066	79,697	81,944	81,944	35,000	(46,944)	-57.3%
5231	Tools and Equipment	3,401	8,941	8,500	8,500	8,500	0	0.0%
5236	Transportation	215	230	900	900	900	0	0.0%
5237	Subsistence	30	290	500	500	500	0	0.0%
5601	Uniform	6,844	1,805	4,500	4,500	4,500	0	0.0%
5603	Employee Training	2,597	2,299	3,000	3,000	3,000	0	0.0%
5626	Jail Laundry Services	10,127	8,795	6,700	6,700	6,700	0	0.0%
	<u>Total Maint. and Operations</u>	<u>153,063</u>	<u>148,063</u>	<u>156,594</u>	<u>156,594</u>	<u>109,650</u>	<u>(46,944)</u>	<u>-30.0%</u>
	<u>Total</u>	<u>728,409</u>	<u>822,571</u>	<u>632,493</u>	<u>632,493</u>	<u>608,273</u>	<u>(24,220)</u>	<u>-3.8%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0165 ANIMAL CONTROL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	2,890	2,890	0.0%
5104	Part-time Benefits	0	0	0	0	240	240	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	Total Salaries and Benefits	0	0	0	0	3,130	3,130	0.0%
Maintenance and Operations								
5202	Operating Supplies	0	0	0	0	0	0	0.0%
5203	Fuel and Lube	8,379	8,950	13,200	13,200	11,200	(2,000)	-15.2%
5206	Food and Staples	0	0	500	500	500	0	0.0%
5208	Equipment Maintenance	0	0	0	0	1,000	1,000	0.0%
5209	Building & Grounds Maintenance	2,844	2,989	4,000	4,000	3,000	(1,000)	-25.0%
5210	Professional Services	130,889	130,087	132,489	132,489	180,000	47,511	35.9%
5215	Communications	293	955	1,200	1,200	1,200	0	0.0%
5217	Electricity	6,522	7,564	5,750	5,750	5,750	0	0.0%
5218	Water	1,083	736	1,100	1,100	1,100	0	0.0%
5219	Sewer	1,152	592	1,200	1,200	1,200	0	0.0%
5220	Refuse and Disposal	320	286	500	500	500	0	0.0%
5221	Property Insurance	749	710	745	745	500	(245)	-32.9%
5223	Liability Insurance	786	688	739	739	410	(329)	-44.5%
5244	Snow Removal	0	0	0	0	2,500	2,500	0.0%
	Total Maint. and Operations	153,017	153,559	161,423	161,423	208,860	47,437	29.4%
Total		153,017	153,559	161,423	161,423	211,990	50,567	31.3%

Budget Notes:
5210: New (sole) Service Provider with a new contract

City of Homer
2017 Operating Budget



PUBLIC WORKS: ADMINISTRATION (0170)

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

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

PUBLIC WORKS GENERAL MAINTENANCE (0171)

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

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

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

PUBLIC WORKS GRAVEL ROADS (0172)

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

PUBLIC WORKS PAVED STREETS (0173)

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

PUBLIC WORKS SNOW REMOVAL (0174)

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

PUBLIC WORKS PARKS & RECREATION (0175)

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

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

PUBLIC WORKS MOTOR POOL (0176)

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

PUBLIC WORKS ENGINEERING/INSPECTION (0177)

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

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

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

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

PUBLIC WORKS JANITORIAL (0178)

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

City Of Homer
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PUBLIC WORKS - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	691,820	795,832	769,478	769,478	792,873	23,395	3.0%
5102	Fringe Benefits	452,298	476,507	478,969	478,969	472,669	(6,300)	-1.3%
5103	Part-time Wages	105,255	83,387	87,606	87,606	115,431	27,825	31.8%
5104	Part-time Benefits	26,544	31,627	12,563	12,563	15,697	3,134	24.9%
5105	Overtime	37,587	21,457	44,117	44,117	36,101	(8,016)	-18.2%
5107	Part-time Overtime	1,262	1,748	908	908	1,293	385	42.4%
5108	Unemployment Benefits	0	696	0	0	0	0	0.0%
5112	PERS Relief	250,641	219,003	0	0	0	0	0.0%
	Total Salaries and Benefits	1,565,407	1,630,257	1,393,641	1,393,641	1,434,064	40,423	2.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	6,173	2,311	3,900	3,900	3,950	50	1.3%
5202	Operating Supplies	132,952	143,074	158,650	158,650	157,950	(700)	-0.4%
5203	Fuel and Lube	125,545	90,727	130,750	130,750	129,750	(1,000)	-0.8%
5208	Equipment Maintenance	2,699	6,247	8,200	8,200	8,000	(200)	-2.4%
5207	Vehicle and Boat Maintenance	221,411	207,000	200,000	200,000	200,000	0	0.0%
5209	Building & Grounds maintenance	33,505	35,790	34,500	34,500	34,500	0	0.0%
5204	Chemicals	80,105	85,766	107,000	107,000	114,600	7,600	7.1%
5210	Professional Services	94,899	90,334	95,400	95,400	90,400	(5,000)	-5.2%
5214	Rents & Leases	14,351	14,941	20,200	20,200	20,200	0	0.0%
5215	Communications	26,505	20,825	23,500	23,500	21,500	(2,000)	-8.5%
5216	Freight and Postage	1,113	1,070	1,000	1,000	1,000	0	0.0%
5221	Property Insurance	1,859	1,218	438	438	1,915	1,477	337.2%
5222	Auto Insurance	12,389	13,320	13,087	13,087	8,335	(4,752)	-36.3%
5223	Liability Insurance	22,224	22,176	11,588	11,588	16,503	4,915	42.4%
5227	Advertising	325	74	1,650	1,650	1,650	0	0.0%
5217	Electricity	76,976	60,859	66,000	66,000	66,000	0	0.0%
5218	Water	14,821	16,279	15,500	15,500	15,500	0	0.0%
5219	Sewer	19,751	21,249	21,100	21,100	21,100	0	0.0%
5220	Refuse and Disposal	1,345	1,789	2,200	2,200	2,350	150	6.8%
5213	Survey and Appraisal	218	1,764	2,500	2,500	2,500	0	0.0%
5231	Tools and Equipment	26,933	20,860	31,950	31,950	34,950	3,000	9.4%
5233	Computer Related Items	334	443	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	250	321	750	750	750	0	0.0%
5236	Transportation	2,725	2,422	2,800	2,800	2,800	0	0.0%
5237	Subsistence	699	1,117	300	300	300	0	0.0%
5251	Pioneer Beautification	758	922	750	750	750	0	0.0%
5252	Credit Card Expenses	91	187	80	80	80	0	0.0%
5282	City Hall Building Maintenance	9,812	7,736	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	15,254	26,310	16,000	16,000	16,000	0	0.0%
5284	Police Building Maintenance	2,043	1,674	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	1,123	2,586	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,245	1,036	3,000	3,000	3,000	0	0.0%
5287	Animal Building Maintenance	743	862	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	490	151	750	750	750	0	0.0%
5602	Safety Equipment	9,487	5,864	9,450	9,450	9,200	(250)	-2.6%
5292	City Hall Motor Pool	44	0	500	500	500	0	0.0%
5293	Police Motor Pool	29,442	45,735	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	12,265	11,791	15,500	15,500	15,500	0	0.0%
5601	Uniform	6,441	7,615	6,800	6,800	6,800	0	0.0%
5603	Employee Training	3,102	4,297	9,400	9,400	9,400	0	0.0%
5254	Over and Short	(17)	0	0	0	0	0	0.0%
5259	To Be Reimbursed	9,061	0	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	3,449	477	0	0	0	0	0.0%
5815	Parks & Recreation Board	944	1,818	1,000	1,000	1,000	0	0.0%
	Total Maint. and Operations	1,025,881	981,037	1,063,843	1,063,843	1,067,133	3,290	0.3%
<u>C/O and Transfers</u>								
5990	Transfers To	131	131	97,131	97,131	131	(97,000)	-99.9%
	Total C/O and Transfers	131	131	97,131	97,131	131	(97,000)	-99.9%
	Total	2,591,419	2,611,425	2,554,615	2,554,615	2,501,328	(53,287)	-2.1%

Budget Notes:

5990: The reduction relative to last year's final budget is due to the \$97,000 one-time transfer to reserves in 2015 budget to fund the two capital leases (Dump Truck & the Sweeper).

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0170 PUBLIC WORKS - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	125,766	38,310	50,383	50,383	51,685	1,302	2.6%
5102	Fringe Benefits	52,614	22,251	31,581	31,581	28,613	(2,968)	-9.4%
5103	Part-time Wages	5,531	16,384	0	0	-	0	0.0%
5104	Part-time Benefits	422	14,704	0	0	-	0	0.0%
5105	Overtime	1,676	282	1,060	1,060	1,060	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	250,641	10,542	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>436,651</u>	<u>102,474</u>	<u>83,024</u>	<u>83,024</u>	<u>81,358</u>	<u>(1,666)</u>	<u>-2.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,317	1,740	2,150	2,150	2,200	50	2.3%
5202	Operating Supplies	4,128	3,450	4,100	4,100	3,900	(200)	-4.9%
5208	Equipment Maintenance	43	0	500	500	500	0	0.0%
5210	Professional Services	5,340	3,841	8,700	8,700	8,700	0	0.0%
5214	Rents & Leases	4,726	4,043	5,200	5,200	5,200	0	0.0%
5215	Communications	26,505	20,743	23,500	23,500	21,500	(2,000)	-8.5%
5216	Freight and Postage	1,113	1,070	1,000	1,000	1,000	0	0.0%
5221	Property Insurance	1,859	1,218	438	438	1,915	1,477	337.2%
5222	Auto Insurance	12,389	13,320	13,087	13,087	8,335	(4,752)	-36.3%
5223	Liability Insurance	22,224	22,176	11,588	11,588	16,503	4,915	42.4%
5227	Advertising	0	74	500	500	500	0	0.0%
5231	Tools and Equipment	2,010	106	2,100	2,100	2,100	0	0.0%
5235	Membership Dues	250	0	100	100	100	0	0.0%
5236	Transportation	1,022	542	900	900	900	0	0.0%
5237	Subsistence	699	1,117	300	300	300	0	0.0%
5252	Credit Card Expenses	35	15	0	0	0	0	0.0%
5254	Over and Short	(17)	0	0	0	0	0	0.0%
5259	To Be Reimbursed	9,061	0	0	0	0	0	0.0%
5602	Safety Equipment	1,140	409	1,200	1,200	1,200	0	0.0%
5603	Employee Training	651	1,980	1,300	1,300	1,300	0	0.0%
5621	Unidentified Credit Card Expenses	3,449	477	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>100,944</u>	<u>76,321</u>	<u>76,663</u>	<u>76,663</u>	<u>76,153</u>	<u>(510)</u>	<u>-0.7%</u>
5990	Transfers To	131	131	97,131	97,131	131	(97,000)	-99.9%
	<u>Total</u>	<u>537,726</u>	<u>178,926</u>	<u>256,818</u>	<u>256,818</u>	<u>157,642</u>	<u>(99,176)</u>	<u>-38.6%</u>

Budget Notes:

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

5990: The reduction relative to last year's final budget is due to the \$97,000 one-time transfer to reserves in 2015 budget to fund the two capital leases (Dump Truck & the Sweeper).

City Of Homer
2017 Operating Budget

0171 GENERAL MAINTENANCE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	107,826	116,001	106,592	106,592	112,118	5,526	5.2%
5102	Fringe Benefits	80,712	68,046	69,902	69,902	65,351	(4,551)	-6.5%
5103	Part-time Wages	6,819	1,056	5,953	5,953	22,634	16,681	280.2%
5104	Part-time Benefits	4,524	267	854	854	2,831	1,977	231.6%
5105	Overtime	5,913	6,430	4,372	4,372	5,143	771	17.6%
5107	Part-time Overtime	179	215	377	377	377	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	31,922	0	0	0	0	0.0%
Total Salaries and Benefits		205,974	223,937	188,050	188,050	208,454	20,404	10.9%
Maintenance and Operations								
5202	Operating Supplies	9,137	5,464	6,500	6,500	6,000	(500)	-7.7%
5203	Fuel and Lube	4,346	4,305	6,750	6,750	5,750	(1,000)	-14.8%
5208	Equipment Maintenance	1,660	4,538	4,200	4,200	4,000	(200)	-4.8%
5209	Building & Grounds Maintenance	15,260	15,842	14,500	14,500	14,500	0	0.0%
5210	Professional Services	7,134	4,649	8,000	8,000	5,500	(2,500)	-31.3%
5217	Electricity	26,664	29,980	30,000	30,000	30,000	0	0.0%
5218	Water	2,711	2,750	3,500	3,500	3,500	0	0.0%
5219	Sewer	3,349	3,402	3,600	3,600	3,600	0	0.0%
5220	Refuse and Disposal	1,345	1,789	2,200	2,200	2,350	150	6.8%
5231	Tools and Equipment	3,477	3,347	5,300	5,300	5,300	0	0.0%
5282	City Hall Building Maintenance	9,812	7,736	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	15,254	26,310	16,000	16,000	16,000	0	0.0%
5284	Police Building Maintenance	2,043	1,674	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	1,123	2,586	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,245	1,036	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	743	862	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	4,999	3,243	5,000	5,000	5,000	0	0.0%
5603	Employee Training	1,051	0	3,000	3,000	3,000	0	0.0%
Total Maint. and Operations		111,353	119,512	128,050	128,050	124,000	(4,050)	-3.2%
Total		317,327	343,449	316,100	316,100	332,454	16,354	5.2%

Budget Notes:
5202, 5203, 5208, & 5210 are reduced based on experiences

City Of Homer
2017 Operating Budget

0172 GRAVEL ROADS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	18,144	70,609	63,856	63,856	66,084	2,228	3.5%
5102	Fringe Benefits	12,653	40,639	36,845	36,845	37,775	930	2.5%
5103	Part-time Wages	0	1,866	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	329	335	344	344	344	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	19,431	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>31,126</u>	<u>132,879</u>	<u>101,045</u>	<u>101,045</u>	<u>104,203</u>	<u>3,158</u>	<u>3.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	29,690	40,632	48,000	48,000	48,000	0	0.0%
5204	Chemicals	39,936	39,124	49,000	49,000	52,500	3,500	7.1%
5210	Professional Services	3,717	4,565	4,000	4,000	4,000	0	0.0%
5231	Tools and Equipment	1,435	1,822	2,500	2,500	2,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>74,777</u>	<u>86,143</u>	<u>103,500</u>	<u>103,500</u>	<u>107,000</u>	<u>3,500</u>	<u>3.4%</u>
	<u>Total</u>	<u>105,903</u>	<u>219,022</u>	<u>204,545</u>	<u>204,545</u>	<u>211,203</u>	<u>6,658</u>	<u>3.3%</u>

Budget Notes:

5204 - 7% increase for purchase of Calcium Chloride (gravel road dust control)

City Of Homer
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0173 PAVED ROADS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	48,985	84,496	74,402	74,402	77,211	2,809	3.8%
5102	Fringe Benefits	34,619	49,195	43,674	43,674	44,638	964	2.2%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	841	252	941	941	941	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	23,252	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>84,445</u>	<u>157,196</u>	<u>119,017</u>	<u>119,017</u>	<u>122,790</u>	<u>3,773</u>	<u>3.2%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	25,828	25,459	30,000	30,000	30,000	0	0.0%
5210	Professional Services	10,994	8,721	9,000	9,000	9,000	0	0.0%
5217	Electricity	18,962	20,028	20,000	20,000	20,000	0	0.0%
5227	Advertising	325	0	400	400	400	0	0.0%
5231	Tools and Equipment	1,558	2,033	3,000	3,000	3,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>57,666</u>	<u>56,241</u>	<u>62,400</u>	<u>62,400</u>	<u>62,400</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>142,110</u>	<u>213,437</u>	<u>181,417</u>	<u>181,417</u>	<u>185,190</u>	<u>3,773</u>	<u>2.1%</u>

Budget Notes:

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0174 WINTER ROADS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	45,319	97,509	84,947	84,947	88,338	3,391	4.0%
5102	Fringe Benefits	37,445	59,607	50,190	50,190	51,500	1,310	2.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	13	0	0	-	0	0.0%
5105	Overtime	13,732	7,542	25,074	25,074	18,175	(6,899)	-27.5%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	26,833	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>96,496</u>	<u>191,504</u>	<u>160,211</u>	<u>160,211</u>	<u>158,013</u>	<u>(2,198)</u>	<u>-1.4%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	32,710	34,347	34,000	34,000	34,000	0	0.0%
5204	Chemicals	40,169	46,643	58,000	58,000	62,100	4,100	7.1%
5210	Professional Services	0	0	0	0	0	0	0.0%
5214	Rents & Leases	9,625	10,898	15,000	15,000	15,000	0	0.0%
5227	Advertising	0	0	350	350	350	0	0.0%
5231	Tools and Equipment	3,381	2,509	3,750	3,750	3,750	0	0.0%
5901	C/O Equipment	0	0	0	0	0	0	0.0%
5903	C/O Buildings	0	0	0	0	0	0	0.0%
	<u>Total Maint. and Operations</u>	<u>85,886</u>	<u>94,397</u>	<u>111,100</u>	<u>111,100</u>	<u>115,200</u>	<u>4,100</u>	<u>3.7%</u>
<u>Total</u>		<u>182,382</u>	<u>285,901</u>	<u>271,311</u>	<u>271,311</u>	<u>273,213</u>	<u>1,902</u>	<u>0.7%</u>

Budget Notes:

5204 - 7% increase for purchase of Calcium Chloride (added to sand)

5105 - Overtime reduction by City Council to encourage less use of overtime

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0175 PARKS - CEMETERY				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	94,067	123,002	114,427	114,427	120,055	5,628	4.9%
5102	Fringe Benefits	53,346	58,143	78,071	78,071	73,091	(4,980)	-6.4%
5103	Part-time Wages	79,893	51,434	81,653	81,653	92,798	11,145	13.6%
5104	Part-time Benefits	16,140	9,468	11,709	11,709	12,865	1,156	9.9%
5105	Overtime	343	182	1,520	1,520	1,520	0	0.0%
5107	Part-time Overtime	369	255	167	167	208	41	24.7%
5108	Unemployment Benefits	0	696	0	0	0	0	0.0%
5112	PERS Relief	0	33,849	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>244,158</u>	<u>277,030</u>	<u>287,547</u>	<u>287,547</u>	<u>300,538</u>	<u>12,991</u>	<u>4.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	17,528	15,911	19,800	19,800	19,800	0	0.0%
5203	Fuel and Lube	23,405	15,102	24,000	24,000	24,000	0	0.0%
5208	Equipment Maintenance	55	367	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	18,240	19,948	20,000	20,000	20,000	0	0.0%
5210	Professional Services	42,412	45,745	39,000	39,000	39,000	0	0.0%
5215	Communications	0	82	0	0	0	0	0.0%
5217	Electricity	31,351	10,851	16,000	16,000	16,000	0	0.0%
5218	Water	12,110	13,528	12,000	12,000	12,000	0	0.0%
5219	Sewer	16,402	17,848	17,500	17,500	17,500	0	0.0%
5227	Advertising	0	0	400	400	400	0	0.0%
5231	Tools and Equipment	1,387	2,043	2,500	2,500	2,500	0	0.0%
5235	Membership Dues	0	0	250	250	250	0	0.0%
5251	Pioneer Beautification	758	922	750	750	750	0	0.0%
5252	Credit Card Expenses	55	172	80	80	80	0	0.0%
5601	Uniform	300	0	300	300	300	0	0.0%
5603	Employee Training	100	200	900	900	900	0	0.0%
5815	Parks & Recreation Board	944	1,818	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>165,049</u>	<u>144,536</u>	<u>154,980</u>	<u>154,980</u>	<u>154,980</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>409,207</u>	<u>421,565</u>	<u>442,527</u>	<u>442,527</u>	<u>455,518</u>	<u>12,991</u>	<u>2.9%</u>

Budget Notes:

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0176 MOTOR POOL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	83,684	103,393	105,303	105,303	103,816	(1,487)	-1.4%
5102	Fringe Benefits	62,431	64,951	63,964	63,964	63,765	(199)	-0.3%
5103	Part-time Wages	13,011	1,154	0	0	-	0	0.0%
5104	Part-time Benefits	5,324	3,864	0	0	-	0	0.0%
5105	Overtime	3,569	1,593	1,791	1,791	1,904	113	6.3%
5107	Part-time Overtime	150	0	63	63	63	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	28,453	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>168,168</u>	<u>203,407</u>	<u>171,121</u>	<u>171,121</u>	<u>169,547</u>	<u>(1,574)</u>	<u>-0.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,210	1,005	1,250	1,250	1,250	0	0.0%
5203	Fuel and Lube	97,794	71,320	100,000	100,000	100,000	0	0.0%
5207	Vehicle and Boat Maintenance	221,411	207,000	200,000	200,000	200,000	0	0.0%
5209	Building & Grounds Maintenance	5	0	0	0	0	0	0.0%
5210	Professional Services	478	605	0	0	0	0	0.0%
5231	Tools and Equipment	12,282	8,521	11,000	11,000	14,000	3,000	27.3%
5292	City Hall Motor Pool	44	0	500	500	500	0	0.0%
5293	Police Motor Pool	29,442	45,735	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	12,265	11,791	15,500	15,500	15,500	0	0.0%
5601	Uniform	6,141	7,615	6,500	6,500	6,500	0	0.0%
5602	Safety Equipment	1,829	1,789	1,500	1,500	1,500	0	0.0%
5603	Employee Training	650	2,117	3,500	3,500	3,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>383,550</u>	<u>357,498</u>	<u>369,750</u>	<u>369,750</u>	<u>372,750</u>	<u>3,000</u>	<u>0.8%</u>
	<u>Total</u>	<u>551,719</u>	<u>560,905</u>	<u>540,871</u>	<u>540,871</u>	<u>542,297</u>	<u>1,426</u>	<u>0.3%</u>

Budget Notes:

5231: The drill press is over 40 years old and worn out. The old model also lack safety features required on the presses.

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0177 ENGINEERING INSPECTION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	89,193	102,895	104,177	104,177	105,899	1,722	1.7%
5102	Fringe Benefits	57,332	67,944	55,377	55,377	57,209	1,832	3.3%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	1,611	11	1,820	1,820	1,820	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	28,315	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>148,136</u>	<u>199,165</u>	<u>161,374</u>	<u>161,374</u>	<u>164,928</u>	<u>3,554</u>	<u>2.2%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,856	571	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	1,172	1,900	2,500	2,500	2,500	0	0.0%
5210	Professional Services	3,512	2,025	2,200	2,200	2,200	0	0.0%
5213	Survey and Appraisal	218	1,764	2,500	2,500	2,500	0	0.0%
5231	Tools and Equipment	432	81	800	800	800	0	0.0%
5233	Computer Related Items	334	443	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	0	321	400	400	400	0	0.0%
5238	Printing and Binding	490	151	750	750	750	0	0.0%
5602	Safety Equipment	718	0	1,000	1,000	750	(250)	-25.0%
5603	Employee Training	651	0	700	700	700	0	0.0%
	<u>Total Maint. and Operations</u>	<u>9,382</u>	<u>7,256</u>	<u>13,750</u>	<u>13,750</u>	<u>13,500</u>	<u>(250)</u>	<u>-1.8%</u>
<u>Total</u>		<u>157,518</u>	<u>206,421</u>	<u>175,124</u>	<u>175,124</u>	<u>178,428</u>	<u>3,304</u>	<u>1.9%</u>

Budget Notes:

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0178 JANITORIAL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	78,837	59,617	65,391	65,391	67,668	2,277	3.5%
5102	Fringe Benefits	61,145	45,730	49,365	49,365	50,727	1,362	2.8%
5103	Part-time Wages	0	11,492	0	0	-	0	0.0%
5104	Part-time Benefits	134	3,311	0	0	-	0	0.0%
5105	Overtime	9,572	4,830	7,195	7,195	5,195	(2,000)	-27.8%
5107	Part-time Overtime	564	1,278	301	301	645	344	114.2%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	16,406	0	0	0	0	0.0%
Total Salaries and Benefits		150,252	142,664	122,252	122,252	124,234	1,982	1.6%
Maintenance and Operations								
5202	Operating Supplies	11,547	14,905	12,500	12,500	12,500	0	0.0%
5208	Equipment Maintenance	941	1,342	3,000	3,000	3,000	0	0.0%
5210	Professional Services	21,313	20,183	24,500	24,500	22,000	(2,500)	-10.2%
5231	Tools and Equipment	971	399	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,702	1,880	1,900	1,900	1,900	0	0.0%
5602	Safety Equipment	801	424	750	750	750	0	0.0%
Total Maint. and Operations		37,276	39,133	43,650	43,650	41,150	(2,500)	-5.7%
Total		187,528	181,798	165,902	165,902	165,384	(518)	-0.3%

Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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SPECIAL REVENUE FUNDS

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

Utility Fund

- **WATER & SEWER:** This fund accounts for operations of the water and sewer system. User charges (water and sewer bills) are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements.
- **HAWSP (Homer Accelerated Water/Sewer Projects):** This Fund collects one sixth (16.67%) of total Sales Tax Revenues received by the City of Homer. New infrastructure is completed through this fund. LID's (Local Improvement District's) are set up when appropriate where the customer is responsible for a portion of the cost to have water/sewer lines extended on their behalf. A loan is taken out through Alaska Clean Water/Drinking Water through the ADEC. Low interest rates are obtained and the same rates and payment periods are passed onto our customers.
- **WATER & SEWER DEPRECIATION RESERVES:** This Fund is used to put resources aside for the replacement and repair of fixed assets. Two separate accounts are maintained for depreciation reserves for the Utility Fund, one is for Water Infrastructure and one is for Sewer Infrastructure. Transfers are made annually through the budget process.
- **WATER & SEWER PROJECTS:** This Fund is used as a pass-through fund. All projects that are Water / Sewer related that any kind of funding is to be received for have to be maintained separately for accounting purposes. This account allows for segregation of projects for reporting purposes. Designated internal sources for these projects could be either from HAWSP or Depreciation Reserves.

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Narratives:

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

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

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

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

- **Sewer Fund – Sewer Pumps/Lift Station (200-0503):** Provides for the operation and maintenance of the twelve lift stations on the sewer collection system. This includes wet well wash down, routine pumping system operation monitoring and repair as necessary. Flow conditions at lift stations are monitored utilizing land line telemetry whenever possible reducing the need for site visits and to allow for timely remote determination of any problems before sewer service is lost. All sewer lift station maintenance personnel are state certified.
- **Sewer Fund – Sewer Collection System (200-0504):** Provide for the operation and maintenance of the sewer collection system (56 miles of 8” – 24” sewer main). Work includes repair of broken lines, periodic flushing to remove suspended solids, 824 manholes are inspected and grouted to minimize infiltration and flows are monitored to identify inflow. Pressure force mains are pigged to eliminate plugging and insure reliable operation. Provides for the cost of maintain all equipment/vehicles necessary for water system maintenance and operations. All sewer collection system maintenance personnel are state certified.

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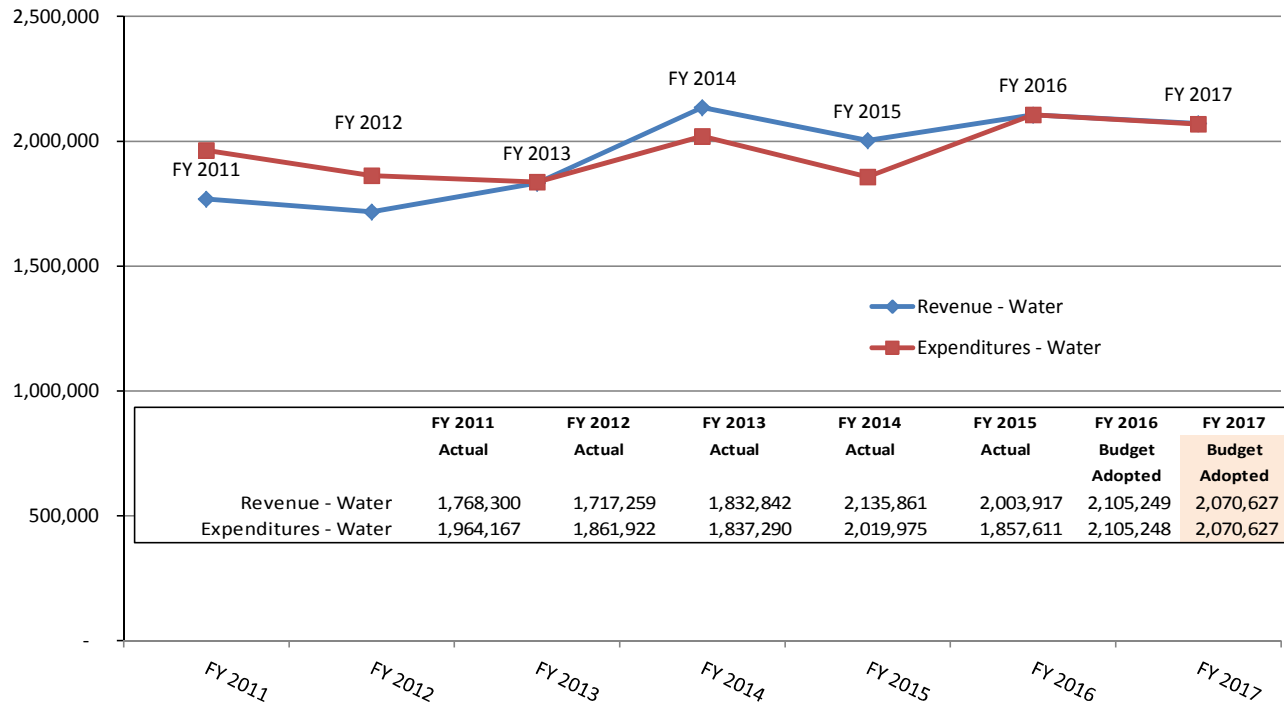
Utility Special Revenue Funds - All Funds Combined

FY 2017

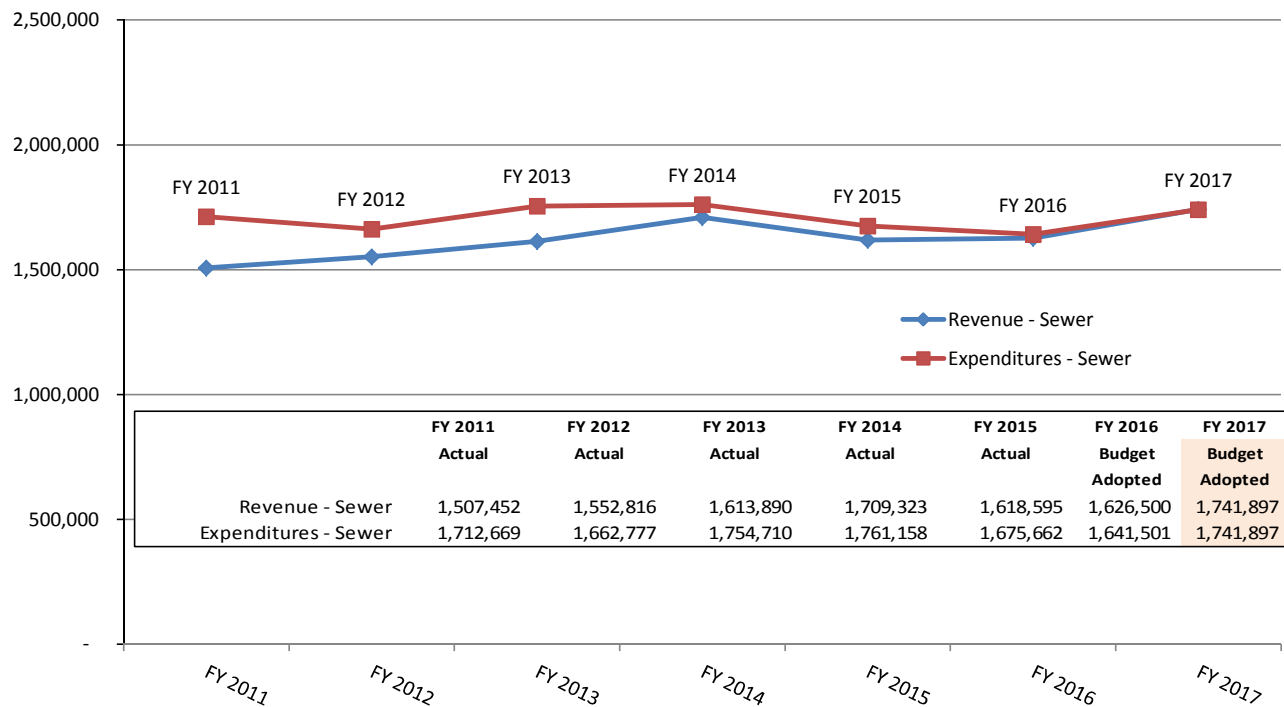
	Water & Sewer Special Revenue Fund	Water & Sewer Depreciation Reserve	HAWSP (Homer Accelerated Water/Sewer Proj.)	Total Utility Fund
	200	256	205	
Revenue				
<u>Total Operating Revenue</u>	<u>3,621,565</u>		<u>1,284,071</u>	<u>4,905,636</u>
Operating Expenses before Depreciation:				
Personnel	1,603,369			1,603,369
Operations & Maintenance	1,102,957	382,900		1,485,857
Debt Service (Prin. & Int.)	10,000		1,036,468	1,046,468
Other Charges (Administrative Costs)	465,674		134,857	600,532
<u>Total Operating Expenses</u>	<u>3,182,000</u>	<u>382,900</u>	<u>1,171,325</u>	<u>4,736,226</u>
Earnings from Operations	439,565	(382,900)	112,746	169,411
Total Non - Operating Revenue	190,959			190,959
Earnings before transfers	630,524	(382,900)	112,746	360,370
Reserves (Fund 256)	(556,568)	556,568		0
Repayment of Energy Fund	(33,398)			(33,398)
Leave Cash Out Bank	(36,232)			(36,232)
Change in Net Assets	4,326	173,668	112,746	290,740

**City Of Homer
2017 Operating Budget**

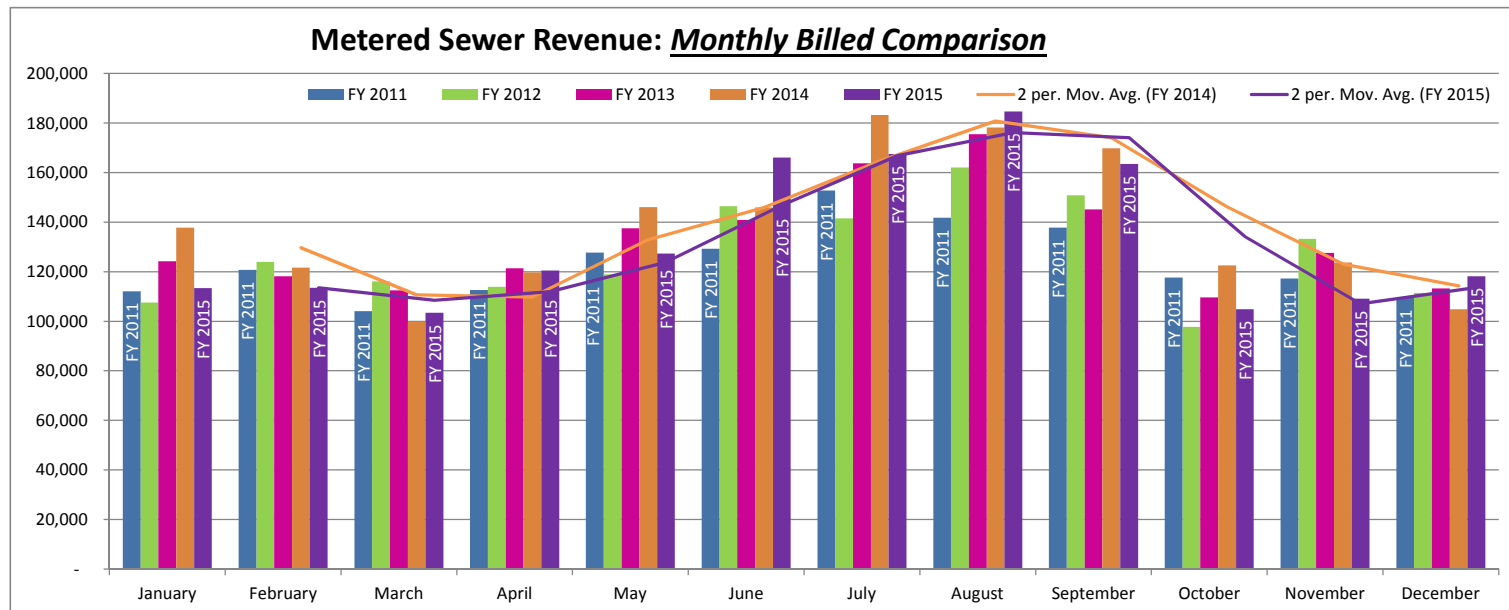
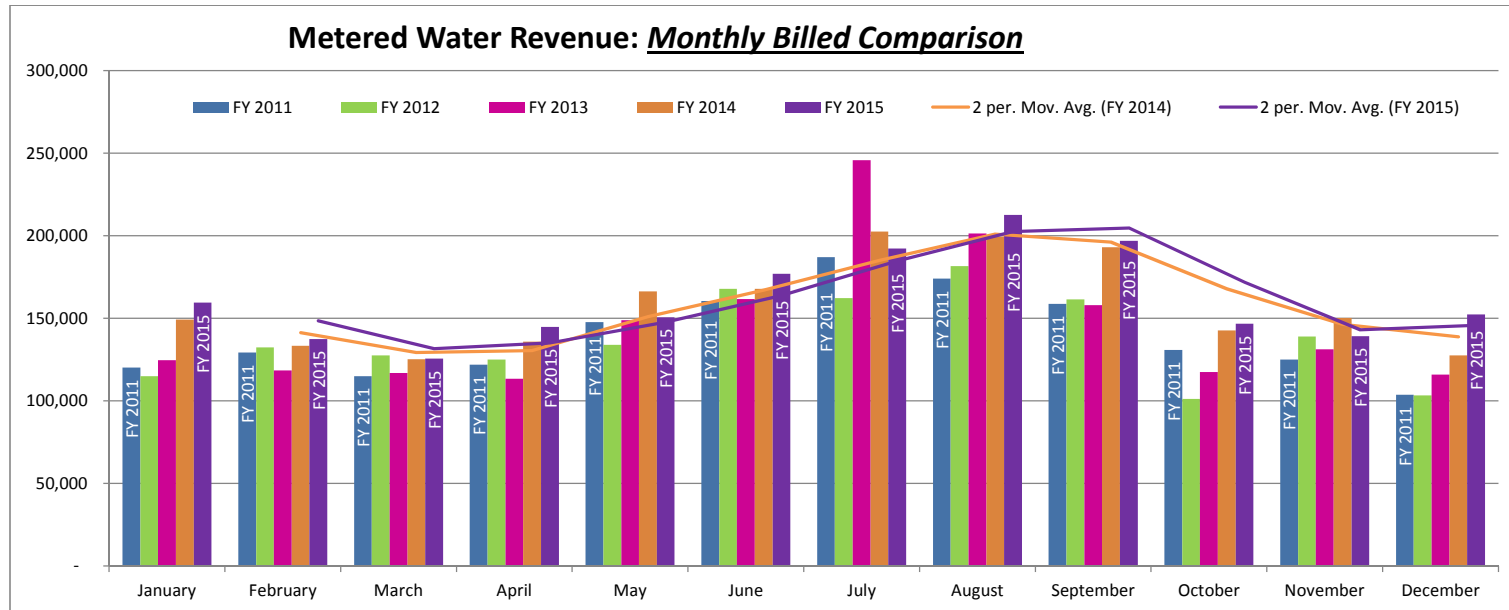
**Utility Fund - WATER
Revenues & Expenses**



**Utility Fund - SEWER
Revenues & Expenses**



City Of Homer
2017 Operating Budget



City Of Homer
2017 Operating Budget

Fund 200			Amended	Adopted	Increase/Decrease	
Water & Sewer Fund Combined Statement			12/31/16	12/31/17	From Prior Yr Amended	
	12/31/14	12/31/15	Budget	Budget	\$	%
	Actual	Actual				
Revenues:						
Water Revenue	1,941,873	1,985,572	1,925,000	1,879,668	(45,332)	-2.4%
Sewer Revenue	1,709,323	1,618,595	1,626,500	1,741,897	115,397	7.1%
Total Operating Revenue:	3,651,196	3,604,167	3,551,500	3,621,565	70,065	2.0%
Operating Expenses before Depreciation :						
Personnel (W/O PERS Relief)	1,730,957	1,568,962	1,550,265	1,603,369	53,104	3.4%
PERS Relief	315,140	257,253	-	-		
Operations & Maintenance	1,113,413	1,217,654	1,199,603	1,102,957	(96,646)	-8.1%
Administrative Fees (to GF)	673,055	488,401	497,945	465,674	(32,271)	-6.5%
Others	497	1,756	10,000	10,000	0	0.0%
Total Operating Expenses	3,833,063	3,534,026	3,257,813	3,182,000	(75,813)	-2.3%
Operating Income (Loss) before Depreciation:	(181,867)	70,140	293,687	439,565	145,878	49.7%
<i>Depreciation Expense</i>						
Income (Loss) From Operations	(181,867)	70,140	293,687	439,565	145,878	49.7%
Total Non - Operating Revenue	509,128	275,597	180,249	190,959	10,710	5.9%
Earnings before contributions & transfers	327,261	345,738	473,936	630,524	156,588	33.0%
Capital Contributions (4999)						
Reserves	200,000	200,000	425,745	556,568	130,823	30.7%
Repayment of Energy Fund	33,485	33,485	33,398	33,398	0	0.0%
Leave Cash Out Bank	29,844	23,015	29,793	36,232	6,439	21.6%
Change in Net Assets	63,932	89,238	(15,000)	4,326	19,326	-128.8%
Beginning Net Assets	2,963,758	3,027,690	3,116,928	3,101,928	(15,000)	-0.5%
Fixed asset adj for contributed Assets						
Adjust to Special Revenue Fund						
Ending Net Assets	3,027,690	3,116,928	3,101,928	3,106,254	4,326	0.1%

City Of Homer
Operating Budget

Fund 200 (Water & Sewer) Revenues				Amended	Adopted	Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
						\$	%
Water Revenue							
Operating Revenue:							
4616	Metered Sales Residential	865,369	830,258	803,000	840,853	37,853	4.7%
4617	Metered Sales Commercial	1,027,314	1,104,668	1,074,000	985,408	(88,592)	-8.2%
4618	Metered Sales Industrial	11,026	11,399	13,000	13,522	522	4.0%
4661	Connection Fees	17,066	18,350	17,000	15,665	(1,335)	-7.9%
4662	Services & Meters	21,098	20,897	18,000	24,219	6,219	34.6%
Total Operating Revenue		1,941,873	1,985,572	1,925,000	1,879,668	(45,332)	-2.4%
Non- Operating Revenue							
4801	Interest on Investments	3,845	8,457	1,003	1,003	0	0.0%
4802	Penalty & Interest (Utilities)	9,644	9,888	9,000	9,000	0	0.0%
4527	PERS Revenue	157,570	145,406	-	-	0	0.0%
4902	Other Revenue	-	-	-	-	0	0.0%
4992	Transfer from GF	180,499	174,101	170,246	180,956	10,710	6.3%
Total Non-Operating Revenue		351,558	163,751	180,249	190,959	10,710	5.9%
Total Water Revenue		2,293,431	2,149,323	2,105,249	2,070,627	(34,622)	-1.6%
Total Water Revenues (W/O PERS Relief)		2,135,861	2,003,917	2,105,249	2,070,627	(34,622)	-1.6%
Sewer Revenue							
Operating Revenue							
4616	Metered Sales	1,185,175	1,159,204	1,176,000	1,253,733	77,733	6.6%
4617	Meter Sales Commercial	467,705	432,708	432,000	473,481	41,481	9.6%
4618	Meter sales Industrial	-	-	-	-	0	0.0%
4619	Inspection Fees	-	-	-	-	0	0.0%
4662	Services & Meters	16,509	23,730	16,000	6,796	(9,204)	-57.5%
4701	RV Dump Station	2,421	2,952	2,500	7,887	5,387	215.5%
4902	Other	37,513	-	-	-	0	0.0%
Total Operating Revenue		1,709,323	1,618,595	1,626,500	1,741,897	115,397	7.1%
4527	PERS Revenue	157,570	111,847	-	-	0	0.0%
Total Sewer Revenue		1,866,893	1,730,441	1,626,500	1,741,897	115,397	7.1%
Total Sewer Revenues (W/O PERS Relief)		1,709,323	1,618,595	1,626,500	1,741,897	115,397	7.1%
Total Operating Revenue		3,651,196	3,604,167	3,551,500	3,621,565	70,065	2.0%
Total Non-Operating Revenue		509,128	275,597	180,249	190,959	10,710	5.9%
Total Water & Sewer Revenues		4,160,324	3,879,764	3,731,749	3,812,524	80,775	2.2%
Total Water & Sewer Revenues (W/O PERS Relief)		3,845,184	3,622,511	3,731,749	3,812,524	80,775	2.2%

Budget Notes:

4616: Reduction is due to the Sewer Treatment Plant no longer being charged for water, as this is an interoperational expense.

City Of Homer
2017 Operating Budget

WATER - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C	Expenditure Categories	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17	vs. Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	532,117	528,389	505,951	505,951	527,255	21,304	4.2%
5102	Fringe Benefits	355,456	310,230	303,331	303,331	311,774	8,443	2.8%
5103	Part-time Wages	8,239	8,397	0	0	0	0	0.0%
5104	Part-time Benefits	1,723	2,082	0	0	0	0	0.0%
5105	Overtime	46,876	31,489	47,694	47,694	47,694	0	0.0%
5107	Part-time Overtime	40	0	102	102	103	1	0.6%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	157,570	145,406	0	0	0	0	0.0%
	Total Salaries and Benefits	1,102,023	1,025,993	857,078	857,078	886,826	29,748	3.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,274	1,285	1,900	1,900	1,750	(150)	-7.9%
5202	Operating Supplies	73,177	51,874	124,300	124,300	115,750	(8,550)	-6.9%
5203	Fuel and Lube	34,989	26,264	25,100	25,100	24,600	(500)	-2.0%
5204	Chemicals	110,895	128,757	110,000	110,000	130,000	20,000	18.2%
5207	Vehicle and Boat Maintenance	534	103	500	500	500	0	0.0%
5208	Equipment Maintenance	32,368	35,032	35,800	35,800	35,300	(500)	-1.4%
5209	Building & Grounds Maintenance	3,799	6,468	7,700	7,700	7,700	0	0.0%
5210	Professional Services	42,651	54,203	43,900	43,900	46,500	2,600	5.9%
5211	Audit Services	8,284	10,520	9,144	9,144	12,705	3,561	38.9%
5213	Survey and Appraisal	950	0	1,000	1,000	500	(500)	-50.0%
5215	Communications	5,700	7,961	5,500	5,500	6,000	500	9.1%
5216	Freight and Postage	5,534	387	500	500	500	0	0.0%
5217	Electricity	190,780	179,009	166,000	166,000	169,000	3,000	1.8%
5221	Property Insurance	15,164	15,936	16,748	16,748	11,316	(5,432)	-32.4%
5222	Auto Insurance	12,125	12,472	13,088	13,088	8,335	(4,753)	-36.3%
5223	Liability Insurance	8,972	8,113	8,599	8,599	4,681	(3,918)	-45.6%
5226	Testing and Analysis	18,480	13,979	17,000	17,000	17,000	0	0.0%
5227	Advertising	0	250	500	500	500	0	0.0%
5231	Tools and Equipment	5,421	6,077	8,500	8,500	8,400	(100)	-1.2%
5233	Computer Related Items	778	19	750	750	750	0	0.0%
5234	Record and Permits	249	150	250	250	250	0	0.0%
5235	Membership Dues	750	942	750	750	750	0	0.0%
5236	Transportation	225	623	1,200	1,200	800	(400)	-33.3%
5237	Subsistence	275	0	350	350	350	0	0.0%
5252	Credit Card Expenses	17,381	32,038	19,000	19,000	19,000	0	0.0%
5602	Safety Equipment	3,011	2,370	1,700	1,700	1,700	0	0.0%
5603	Employee Training	3,563	2,097	5,200	5,200	5,200	0	0.0%
5606	Bad Debt Expenses	18,215	(20,660)	12,000	12,000	12,000	0	0.0%
	Total Maint. and Operations	616,543	576,271	636,979	636,979	641,837	4,858	0.8%
<u>C/O and Transfers</u>								
5990	Transfers To	112,867	112,867	334,805	334,805	264,126	(70,679)	-21.1%
5607	Debt Repayment - Principal	0	0	0	0	0	0	0.0%
5608	Debt Repayment - Interest	497	1,756	0	0	0	0	0.0%
5241	GF Admin Fees	330,646	274,210	270,328	270,328	263,035	(7,293)	-2.7%
5106	Leave Cash Out	14,970	11,921	6,058	6,058	12,361	6,303	104.0%
	Total C/O and Transfers	458,979	400,754	611,191	611,191	539,522	(71,669)	-11.7%
	Total	2,177,545	2,003,017	2,105,248	2,105,248	2,068,184	(37,064)	-1.8%

City Of Homer
2017 Operating Budget

SEWER - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	452,890	406,438	407,242	407,242	426,266	19,024	4.7%
5102	Fringe Benefits	298,956	250,100	245,180	245,180	251,038	5,858	2.4%
5103	Part-time Wages	9,871	8,397	12,036	12,036	12,216	180	1.5%
5104	Part-time Benefits	1,906	2,082	1,597	1,597	1,553	(44)	-2.7%
5105	Overtime	22,836	21,359	27,120	27,120	25,470	(1,650)	-6.1%
5107	Part-time Overtime	46	-	12	12	-	(12)	-100.0%
5108	Unemployment Benefits	-	-	-	-	-	0	0.0%
5112	PERS Relief	157,570	111,847	-	-	-	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>944,075</u>	<u>800,222</u>	<u>693,187</u>	<u>693,187</u>	<u>716,543</u>	<u>23,356</u>	<u>3.4%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,780	1,438	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	33,026	31,267	27,300	27,300	28,300	1,000	3.7%
5203	Fuel and Lube	28,720	22,765	25,000	25,000	25,000	0	0.0%
5204	Chemicals	52,139	48,180	50,000	50,000	50,000	0	0.0%
5207	Vehicle and Boat Maintenance	69	26	250	250	250	0	0.0%
5208	Equipment Maintenance	21,959	38,531	26,900	26,900	27,900	1,000	3.7%
5209	Building & Grounds Maintenance	3,671	3,571	3,300	3,300	3,800	500	15.2%
5210	Professional Services	14,343	43,437	37,400	52,400	37,400	(15,000)	-28.6%
5211	Audit Services	8,284	10,520	9,144	9,144	12,705	3,561	38.9%
5215	Communications	1,471	3,924	500	500	4,000	3,500	700.0%
5216	Freight and Postage	1,000	-	350	350	350	0	0.0%
5221	Property Insurance	8,040	7,866	8,273	8,273	5,283	(2,990)	-36.1%
5222	Auto Insurance	12,125	12,472	13,087	13,087	8,335	(4,752)	-36.3%
5223	Liability Insurance	8,082	6,876	6,840	6,840	4,217	(2,623)	-38.3%
5227	Advertising	-	500	250	250	250	0	0.0%
5217	Electricity	204,279	227,799	205,000	205,000	205,000	0	0.0%
5218	Water	50,883	162,126	85,000	85,000	-	(85,000)	-100.0%
5219	Sewer	638	613	700	700	-	(700)	-100.0%
5226	Testing and Analysis	4,284	5,125	4,500	4,500	4,500	0	0.0%
5231	Tools and Equipment	4,485	2,692	5,800	5,800	5,800	0	0.0%
5232	Damages not covered by Insurance	2,820	60	-	-	-	0	0.0%
5234	Record and Permits	-	1,595	1,680	1,680	1,680	0	0.0%
5235	Membership Dues	673	594	700	700	700	0	0.0%
5236	Transportation	-	212	400	400	400	0	0.0%
5237	Subsistence	-	-	350	350	350	0	0.0%
5252	Credit Card Expenses	17,378	32,038	19,000	19,000	19,000	0	0.0%
5601	Uniform	441	521	350	350	350	0	0.0%
5602	Safety Equipment	2,182	3,144	2,450	2,450	2,450	0	0.0%
5603	Employee Training	7,004	7,961	9,500	9,500	9,500	0	0.0%
5606	Bad Debt Expenses	7,095	(34,471)	2,500	2,500	2,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>496,870</u>	<u>641,384</u>	<u>547,624</u>	<u>562,624</u>	<u>461,120</u>	<u>(101,504)</u>	<u>-18.0%</u>
<u>C/O and Transfers</u>								
5106	Leave Cash Out	14,875	11,094	23,735	23,735	23,872	137	0.6%
5241	GF Admin Fees	342,409	214,191	227,617	227,617	202,639	(24,978)	-11.0%
5990	Transfers To	120,618	120,618	134,338	134,338	335,840	201,502	150.0%
	<u>Total C/O and Transfers</u>	<u>477,901</u>	<u>345,903</u>	<u>385,690</u>	<u>385,690</u>	<u>562,351</u>	<u>176,661</u>	<u>45.8%</u>
<u>Total</u>		<u>1,918,846</u>	<u>1,787,508</u>	<u>1,626,501</u>	<u>1,641,501</u>	<u>1,740,014</u>	<u>98,513</u>	<u>6.0%</u>

City Of Homer
2017 Operating Budget

0400 WATER SYSTEMS ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	79,307	71,159	47,790	47,790	49,741	1,951	4.1%
5102	Fringe Benefits	59,648	33,012	28,154	28,154	28,298	144	0.5%
5103	Part-time Wages	4,765	8,397	0	0	-	0	0.0%
5104	Part-time Benefits	1,331	856	0	0	-	0	0.0%
5105	Overtime	2,303	229	1,355	1,355	1,355	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	157,570	19,582	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>304,923</u>	<u>133,236</u>	<u>77,299</u>	<u>77,299</u>	<u>79,394</u>	<u>2,095</u>	<u>2.7%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,274	1,285	1,900	1,900	1,750	(150)	-7.9%
5202	Operating Supplies	547	0	750	750	750	0	0.0%
5203	Fuel and Lube	(992)	0	0	0	-	0	0.0%
5208	Equipment Maintenance	1	2,512	250	250	250	0	0.0%
5210	Professional Services	10,545	12,189	10,500	10,500	10,500	0	0.0%
5211	Audit Services	8,284	10,520	9,144	9,144	12,705	3,561	38.9%
5215	Communications	5,700	7,961	5,500	5,500	6,000	500	9.1%
5216	Freight and Postage	5,534	387	500	500	500	0	0.0%
5221	Property Insurance	15,164	15,936	16,748	16,748	11,316	(5,432)	-32.4%
5222	Auto Insurance	12,125	12,472	13,088	13,088	8,335	(4,753)	-36.3%
5223	Liability Insurance	8,972	8,113	8,599	8,599	4,681	(3,918)	-45.6%
5227	Advertising	0	250	500	500	500	0	0.0%
5231	Tools and Equipment	268	1,713	1,000	1,000	900	(100)	-10.0%
5233	Computer Related Items	778	19	750	750	750	0	0.0%
5234	Record and Permits	249	150	250	250	250	0	0.0%
5235	Membership Dues	750	942	750	750	750	0	0.0%
5236	Transportation	225	623	1,200	1,200	800	(400)	-33.3%
5237	Subsistence	275	0	350	350	350	0	0.0%
5252	Credit Card Expenses	17,381	32,038	19,000	19,000	19,000	0	0.0%
5602	Safety Equipment	815	1,489	900	900	900	0	0.0%
5603	Employee Training	1,683	1,180	1,500	1,500	1,500	0	0.0%
5606	Bad Debt Expenses	18,215	(20,660)	12,000	12,000	12,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>108,793</u>	<u>89,119</u>	<u>105,179</u>	<u>105,179</u>	<u>94,487</u>	<u>(10,692)</u>	<u>-10.2%</u>
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>	<i>100,000</i>	<i>100,000</i>	<i>316,938</i>	<i>316,938</i>	<i>246,259</i>	<i>(70,679)</i>	<i>-22.3%</i>
	<i>Transfer to Reserves for Energy Project Repay</i>	<i>12,398</i>	<i>12,398</i>	<i>12,398</i>	<i>12,398</i>	<i>12,398</i>	<i>0</i>	<i>0.0%</i>
	<i>Transfer to Revolving Energy Fund</i>	<i>469</i>	<i>469</i>	<i>469</i>	<i>469</i>	<i>469</i>	<i>0</i>	<i>0.0%</i>
	<i>Transfer to GF PW Maint. (Direct)</i>	<i>0</i>	<i>0</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>0</i>	<i>0.0%</i>
5990	<u>Transfers To</u>	<u>112,867</u>	<u>112,867</u>	<u>334,805</u>	<u>334,805</u>	<u>264,126</u>	<u>(70,679)</u>	<u>-21.1%</u>
<u>Others</u>								
5607	Debt Repayment - Principal	0	0	0	0	0	0	0.0%
5608	Debt Repayment - Interest	497	1,756	0	0	0	0	0.0%
5106	Leave Cash Out	14,970	11,921	6,058	6,058	12,361	6,303	104.0%
5241	GF Admin Fees	330,646	274,210	270,328	270,328	263,035	(7,293)	-2.7%
	<u>Total</u>	<u>872,695</u>	<u>623,109</u>	<u>793,669</u>	<u>793,669</u>	<u>713,403</u>	<u>(80,266)</u>	<u>-10.1%</u>

Budget Notes:

5211: Audit Fee will Increase due the GASB 68 requirements and the increased complexity of audit.

5990: Transfer to reserves back to the mandated level.

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

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0401 TREATMENT PLANT				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	127,502	121,949	126,241	126,241	133,142	6,901	5.5%
5102	Fringe Benefits	84,240	75,450	74,531	74,531	77,828	3,297	4.4%
5103	Part-time Wages	2,781	0	0	0	-	0	0.0%
5104	Part-time Benefits	311	0	0	0	-	0	0.0%
5105	Overtime	27,854	17,009	26,371	26,371	26,371	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	33,559	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>242,688</u>	<u>247,967</u>	<u>227,143</u>	<u>227,143</u>	<u>237,341</u>	<u>10,198</u>	<u>4.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	10,553	6,984	10,000	10,000	10,000	0	0.0%
5203	Fuel and Lube	35,981	25,901	24,000	24,000	24,000	0	0.0%
5204	Chemicals	110,895	128,757	110,000	110,000	130,000	20,000	18.2%
5207	Vehicle and Boat Maintenance	534	103	500	500	500	0	0.0%
5208	Equipment Maintenance	17,644	13,041	20,000	20,000	20,000	0	0.0%
5209	Building & Grounds Maintenance	2,481	3,387	3,000	3,000	3,000	0	0.0%
5210	Professional Services	14,863	27,141	15,000	15,000	15,000	0	0.0%
5217	Electricity	63,461	82,778	59,000	59,000	59,000	0	0.0%
5603	Employee Training	1,546	509	2,500	2,500	2,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>257,957</u>	<u>288,601</u>	<u>244,000</u>	<u>244,000</u>	<u>264,000</u>	<u>20,000</u>	<u>8.2%</u>
<u>Total</u>		<u>500,645</u>	<u>536,568</u>	<u>471,143</u>	<u>471,143</u>	<u>501,341</u>	<u>30,198</u>	<u>6.4%</u>

Budget Notes:

5204 - Increase in chemical cost and shipping of chemicals.

5210 - \$20,000 is for service support contract with GE for Membrane Filter Plant.

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0402 WATER SYSTEM TESTING				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	20,739	15,141	16,108	16,108	16,708	600	3.7%
5102	Fringe Benefits	12,093	9,367	9,722	9,722	10,056	334	3.4%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	100	299	500	500	500	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	4,167	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>32,931</u>	<u>28,974</u>	<u>26,330</u>	<u>26,330</u>	<u>27,264</u>	<u>934</u>	<u>3.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,132	5,242	5,000	5,000	5,900	900	18.0%
5208	Equipment Maintenance	3,542	3,246	3,750	3,750	3,750	0	0.0%
5209	Building & Grounds Maintenance	0	150	0	0	-	0	0.0%
5210	Professional Services	158	101	500	500	500	0	0.0%
5226	Testing and Analysis	18,480	13,979	17,000	17,000	17,000	0	0.0%
<u>Total Maint. and Operations</u>		<u>27,312</u>	<u>22,718</u>	<u>26,250</u>	<u>26,250</u>	<u>27,150</u>	<u>900</u>	<u>3.4%</u>
<u>Total</u>		<u>60,244</u>	<u>51,692</u>	<u>52,580</u>	<u>52,580</u>	<u>54,414</u>	<u>1,834</u>	<u>3.5%</u>

Budget Notes:

5202 - due to increased mandatory regulatory testing requirements.

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0403 PUMP STATIONS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	18,098	31,240	31,992	31,992	33,505	1,513	4.7%
5102	Fringe Benefits	13,078	18,299	19,373	19,373	20,214	841	4.3%
5103	Part-time Wages	404	0	0	0	-	0	0.0%
5104	Part-time Benefits	45	0	0	0	-	0	0.0%
5105	Overtime	120	623	400	400	400	0	0.0%
5107	Part-time Overtime	1	0	0	0	0	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	8,597	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>31,747</u>	<u>58,759</u>	<u>51,765</u>	<u>51,765</u>	<u>54,120</u>	<u>2,355</u>	<u>4.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,329	50	1,000	1,000	1,000	0	0.0%
5203	Fuel and Lube	0	362	1,100	1,100	600	(500)	-45.5%
5208	Equipment Maintenance	5,855	1,795	6,000	6,000	5,500	(500)	-8.3%
5209	Building & Grounds Maintenance	575	1,284	2,000	2,000	2,000	0	0.0%
5217	Electricity	23,890	4,207	55,000	55,000	55,000	0	0.0%
5231	Tools and Equipment	0	464	500	500	500	0	0.0%
<u>Total Maint. and Operations</u>		<u>31,649</u>	<u>8,162</u>	<u>65,600</u>	<u>65,600</u>	<u>64,600</u>	<u>(1,000)</u>	<u>-1.5%</u>
<u>Total</u>		<u>63,396</u>	<u>66,922</u>	<u>117,365</u>	<u>117,365</u>	<u>118,720</u>	<u>1,355</u>	<u>1.2%</u>

Budget Notes:

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0404 DISTRIBUTION SYSTEM				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	97,134	106,820	104,996	104,996	107,725	2,729	2.6%
5102	Fringe Benefits	79,233	65,186	63,219	63,219	63,317	98	0.2%
5103	Part-time Wages	211	0	0	0	-	0	0.0%
5104	Part-time Benefits	26	1,226	0	0	-	0	0.0%
5105	Overtime	15,295	11,108	15,068	15,068	15,068	0	0.0%
5107	Part-time Overtime	29	0	102	102	102	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	29,396	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>191,928</u>	<u>213,736</u>	<u>183,385</u>	<u>183,385</u>	<u>186,212</u>	<u>2,827</u>	<u>1.5%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	16,038	10,923	11,500	11,500	11,500	0	0.0%
5208	Equipment Maintenance	5,237	732	4,000	4,000	4,000	0	0.0%
5209	Building & Grounds Maintenance	0	1,531	1,500	1,500	1,500	0	0.0%
5210	Professional Services	16,331	9,480	7,000	7,000	7,000	0	0.0%
5217	Electricity	103,429	92,024	52,000	52,000	55,000	3,000	5.8%
5231	Tools and Equipment	3,718	2,447	5,500	5,500	5,500	0	0.0%
<u>Total Maint. and Operations</u>		<u>144,753</u>	<u>117,138</u>	<u>81,500</u>	<u>81,500</u>	<u>84,500</u>	<u>3,000</u>	<u>3.7%</u>
<u>Total</u>		<u>336,681</u>	<u>330,874</u>	<u>264,885</u>	<u>264,885</u>	<u>270,712</u>	<u>5,827</u>	<u>2.2%</u>

Budget Notes:

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0405 WATER RESERVOIR				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	34,492	22,661	24,646	24,646	25,724	1,078	4.4%
5102	Fringe Benefits	20,699	14,195	14,853	14,853	15,341	488	3.3%
5103	Part-time Wages	7	0	0	0	-	0	0.0%
5104	Part-time Benefits	1	0	0	0	-	0	0.0%
5105	Overtime	177	485	500	500	500	0	0.0%
5107	Part-time Overtime	1	0	0	0	0	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	6,236	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>55,377</u>	<u>43,576</u>	<u>39,999</u>	<u>39,999</u>	<u>41,565</u>	<u>1,566</u>	<u>3.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	70	0	600	600	600	0	0.0%
5208	Equipment Maintenance	90	13,707	1,800	1,800	1,800	0	0.0%
5209	Building & Grounds Maintenance	742	115	1,200	1,200	1,200	0	0.0%
5210	Professional Services	279	5,292	9,400	9,400	2,000	(7,400)	-78.7%
5213	Survey and Appraisal	950	0	1,000	1,000	500	(500)	-50.0%
<u>Total Maint. and Operations</u>		<u>2,132</u>	<u>19,115</u>	<u>14,000</u>	<u>14,000</u>	<u>6,100</u>	<u>(7,900)</u>	<u>-56.4%</u>
<u>Total</u>		<u>57,509</u>	<u>62,691</u>	<u>53,999</u>	<u>53,999</u>	<u>47,665</u>	<u>(6,334)</u>	<u>-11.7%</u>

Budget Notes:

5210: Expected significant reduction from FY 2015 & FY 2016.

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0406 WATER METERS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	61,516	66,205	55,952	55,952	57,175	1,223	2.2%
5102	Fringe Benefits	38,122	35,900	32,459	32,459	33,299	840	2.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	353	401	2,000	2,000	2,000	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	18,219	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>99,991</u>	<u>120,725</u>	<u>90,411</u>	<u>90,411</u>	<u>92,474</u>	<u>2,063</u>	<u>2.3%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	28,719	21,326	87,450	87,450	75,000	(12,450)	-14.2%
5210	Professional Services	0	0	0	0	10,000	10,000	0.0%
5231	Tools and Equipment	1,435	1,452	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	2,195	881	800	800	800	0	0.0%
5603	Employee Training	334	408	1,200	1,200	1,200	0	0.0%
	<u>Total Maint. and Operations</u>	<u>32,684</u>	<u>24,068</u>	<u>90,950</u>	<u>90,950</u>	<u>88,500</u>	<u>(2,450)</u>	<u>-2.7%</u>
<u>Total</u>		<u>132,675</u>	<u>144,792</u>	<u>181,361</u>	<u>181,361</u>	<u>180,974</u>	<u>(387)</u>	<u>-0.2%</u>

Budget Notes:
5202: A reduction in meter purchases

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0407 WATER HYDRANTS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	93,329	93,213	98,226	98,226	103,534	5,308	5.4%
5102	Fringe Benefits	48,343	58,822	61,020	61,020	63,422	2,402	3.9%
5103	Part-time Wages	70	0	0	0	-	0	0.0%
5104	Part-time Benefits	9	0	0	0	-	0	0.0%
5105	Overtime	675	1,334	1,500	1,500	1,500	0	0.0%
5107	Part-time Overtime	10	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	25,651	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>142,436</u>	<u>179,021</u>	<u>160,746</u>	<u>160,746</u>	<u>168,456</u>	<u>7,710</u>	<u>4.8%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	10,788	7,349	8,000	8,000	11,000	3,000	37.5%
5210	Professional Services	475	0	1,500	1,500	1,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>11,264</u>	<u>7,349</u>	<u>9,500</u>	<u>9,500</u>	<u>12,500</u>	<u>3,000</u>	<u>31.6%</u>
	<u>Total</u>	<u>153,700</u>	<u>186,369</u>	<u>170,246</u>	<u>170,246</u>	<u>180,956</u>	<u>10,710</u>	<u>6.3%</u>

Budget Notes:

5202 - Increase is for paint and other supplies for routine annual hydrant maintenance. Eliminates capital requests for this type of work.

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0500 SEWER SYSTEMS ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C	Expenditure Categories	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17	vs. Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	83,366	42,482	47,790	47,790	49,741	1,951	4.1%
5102	Fringe Benefits	59,440	30,862	30,244	30,244	28,298	(1,946)	-6.4%
5103	Part-time Wages	4,765	8,397	0	0	-	0	0.0%
5104	Part-time Benefits	1,331	855	0	0	-	0	0.0%
5105	Overtime	1,675	212	1,080	1,080	1,080	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	157,570	11,690	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>308,148</u>	<u>94,499</u>	<u>79,114</u>	<u>79,114</u>	<u>79,119</u>	<u>5</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,780	1,438	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	892	252	800	800	800	0	0.0%
5208	Equipment Maintenance	0	2,512	0	0	0	0	0.0%
5210	Professional Services	6,747	3,441	4,500	4,500	4,500	0	0.0%
5211	Audit Services	8,284	10,520	9,144	9,144	12,705	3,561	38.9%
5215	Communications	1,471	3,924	500	500	4,000	3,500	700.0%
5216	Freight and Postage	1,000	0	350	350	350	0	0.0%
5221	Property Insurance	8,040	7,866	8,273	8,273	5,283	(2,990)	-36.1%
5222	Auto Insurance	12,125	12,472	13,087	13,087	8,335	(4,752)	-36.3%
5223	Liability Insurance	8,082	6,876	6,840	6,840	4,217	(2,623)	-38.3%
5227	Advertising	0	200	250	250	250	0	0.0%
5231	Tools and Equipment	536	229	1,700	1,700	1,700	0	0.0%
5232	Damages not covered by Insurance	2,820	60	0	0	0	0	0.0%
5234	Record and Permits	0	1,595	1,680	1,680	1,680	0	0.0%
5235	Membership Dues	673	594	700	700	700	0	0.0%
5236	Transportation	0	212	400	400	400	0	0.0%
5237	Subsistence	0	0	350	350	350	0	0.0%
5252	Credit Card Expenses	17,378	32,038	19,000	19,000	19,000	0	0.0%
5601	Uniform	441	521	350	350	350	0	0.0%
5602	Safety Equipment	1,756	2,246	2,100	2,100	2,100	0	0.0%
5603	Employee Training	7,004	7,961	9,500	9,500	9,500	0	0.0%
5606	Bad Debt Expenses	7,095	(34,471)	2,500	2,500	2,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>86,123</u>	<u>60,488</u>	<u>83,124</u>	<u>83,124</u>	<u>79,820</u>	<u>(3,304)</u>	<u>-4.0%</u>
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>	100,000	100,000	108,807	108,807	310,309	201,502	185.2%
	<i>Transfer to Reserves for Energy Project Repay</i>	787	787	787	787	787	0	0.0%
	<i>Transfer to Revolving Energy Fund</i>	19,831	19,831	19,744	19,744	19,744	0	0.0%
	<i>Transfer to GF PW Maint. (Direct)</i>	0	0	5,000	5,000	5,000	0	0.0%
5990	<u>Transfers To</u>	<u>120,618</u>	<u>120,618</u>	<u>134,338</u>	<u>134,338</u>	<u>335,840</u>	<u>201,502</u>	<u>150.0%</u>
5106	Leave Cash Out	14,875	11,094	23,735	23,735	23,872	137	0.6%
5241	GF Admin Fees	342,409	214,191	227,617	227,617	202,639	(24,978)	-11.0%
	<u>Total</u>	<u>872,171</u>	<u>500,889</u>	<u>547,928</u>	<u>547,928</u>	<u>721,290</u>	<u>173,362</u>	<u>31.6%</u>

Budget Notes:

5211: Audit Fee will Increase due the GASB 68 requirements and the increased complexity of audit.

5215: FY 2016 budget figure was incorrect (possible clerical error).

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

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0501 SEWER PLANT OPERATIONS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	157,415	135,272	129,862	129,862	137,785	7,923	6.1%
5102	Fringe Benefits	103,608	82,838	78,789	78,789	82,304	3,515	4.5%
5103	Part-time Wages	4,768	0	12,036	12,036	12,216	180	1.5%
5104	Part-time Benefits	534	0	1,597	1,597	1,553	(44)	-2.7%
5105	Overtime	15,016	12,515	16,225	16,225	16,225	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	37,225	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>281,341</u>	<u>267,850</u>	<u>238,509</u>	<u>238,509</u>	<u>250,084</u>	<u>11,575</u>	<u>4.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	14,109	9,355	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	28,720	22,765	25,000	25,000	25,000	0	0.0%
5204	Chemicals	52,139	48,180	50,000	50,000	50,000	0	0.0%
5207	Vehicle and Boat Maintenance	69	26	250	250	250	0	0.0%
5208	Equipment Maintenance	18,589	25,186	19,500	19,500	19,500	0	0.0%
5209	Building & Grounds Maintenance	2,005	2,405	1,500	1,500	2,000	500	33.3%
5210	Professional Services	2,192	1,840	2,500	2,500	2,500	0	0.0%
5217	Electricity	180,423	200,588	180,000	180,000	180,000	0	0.0%
5218	Water	50,883	162,126	85,000	85,000	0	(85,000)	-100.0%
5219	Sewer	638	613	700	700	0	(700)	-100.0%
5226	Testing and Analysis	118	0	0	0	0	0	0.0%
5231	Tools and Equipment	837	648	900	900	900	0	0.0%
5602	Safety Equipment	426	898	350	350	350	0	0.0%
	<u>Total Maint. and Operations</u>	<u>351,149</u>	<u>474,630</u>	<u>373,700</u>	<u>373,700</u>	<u>288,500</u>	<u>(85,200)</u>	<u>-22.8%</u>
<u>Total</u>		<u>632,490</u>	<u>742,480</u>	<u>612,209</u>	<u>612,209</u>	<u>538,584</u>	<u>(73,625)</u>	<u>-12.0%</u>

Budget Notes:

5209 - Roof leaks and floor sealer.

5218 & 5219 - City not reading meter any longer.

**City Of Homer
2017 Operating Budget**

0502 SEWER SYSTEM TESTING				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	42,843	26,974	29,988	29,988	31,120	1,132	3.8%
5102	Fringe Benefits	24,616	17,642	17,977	17,977	18,599	622	3.5%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	203	547	355	355	355	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	7,423	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>67,663</u>	<u>52,585</u>	<u>48,320</u>	<u>48,320</u>	<u>50,074</u>	<u>1,754</u>	<u>3.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,040	5,226	4,500	4,500	5,500	1,000	22.2%
5210	Professional Services	2,086	1,939	400	400	400	0	0.0%
5226	Testing and Analysis	4,166	5,125	4,500	4,500	4,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>11,292</u>	<u>12,290</u>	<u>9,400</u>	<u>9,400</u>	<u>10,400</u>	<u>1,000</u>	<u>10.6%</u>
	<u>Total</u>	<u>78,955</u>	<u>64,875</u>	<u>57,720</u>	<u>57,720</u>	<u>60,474</u>	<u>2,754</u>	<u>4.8%</u>

Budget Notes:

5202 - due to increased mandatory regulatory testing requirements.

City Of Homer
2017 Operating Budget

0503 SEWER LIFT STATIONS				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	82,275	83,586	81,718	81,718	85,981	4,263	5.2%
5102	Fringe Benefits	55,378	49,173	47,386	47,386	49,284	1,898	4.0%
5103	Part-time Wages	176	0	0	0	-	0	0.0%
5104	Part-time Benefits	22	0	0	0	-	0	0.0%
5105	Overtime	4,013	4,505	7,000	7,000	5,000	(2,000)	-28.6%
5107	Part-time Overtime	24	0	12	12	-	(12)	-100.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	23,002	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>141,888</u>	<u>160,265</u>	<u>136,116</u>	<u>136,116</u>	<u>140,265</u>	<u>4,149</u>	<u>3.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	5,999	11,240	9,000	9,000	9,000	0	0.0%
5208	Equipment Maintenance	2,487	8,824	6,000	6,000	7,000	1,000	16.7%
5209	Building & Grounds Maintenance	1,666	1,166	1,800	1,800	1,800	0	0.0%
5217	Electricity	23,856	27,211	25,000	25,000	25,000	0	0.0%
5231	Tools and Equipment	2,260	508	1,600	1,600	1,600	0	0.0%
<u>Total Maint. and Operations</u>		<u>36,268</u>	<u>48,949</u>	<u>43,400</u>	<u>43,400</u>	<u>44,400</u>	<u>1,000</u>	<u>2.3%</u>
<u>Total</u>		<u>178,156</u>	<u>209,215</u>	<u>179,516</u>	<u>179,516</u>	<u>184,665</u>	<u>5,149</u>	<u>2.9%</u>

Budget Notes:

5208: Increased cost in maintenance due to the age of the equipment.

City Of Homer
2017 Operating Budget

0504 COLLECTION SYSTEM				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	86,991	118,124	117,884	117,884	121,639	3,755	3.2%
5102	Fringe Benefits	55,912	69,585	70,784	70,784	72,552	1,768	2.5%
5103	Part-time Wages	162	0	0	0	-	0	0.0%
5104	Part-time Benefits	20	1,226	0	0	-	0	0.0%
5105	Overtime	1,928	3,580	2,460	2,460	2,810	350	14.2%
5107	Part-time Overtime	22	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	32,506	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>145,036</u>	<u>225,022</u>	<u>191,128</u>	<u>191,128</u>	<u>197,001</u>	<u>5,873</u>	<u>3.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,985	5,195	5,000	5,000	5,000	0	0.0%
5208	Equipment Maintenance	884	2,009	1,400	1,400	1,400	0	0.0%
5210	Professional Services	3,318	36,217	30,000	45,000	30,000	(15,000)	-33.3%
5227	Advertising	0	300	0	0	0	0	0.0%
5231	Tools and Equipment	851	1,306	1,600	1,600	1,600	0	0.0%
<u>Total Maint. and Operations</u>		<u>12,038</u>	<u>45,027</u>	<u>38,000</u>	<u>53,000</u>	<u>38,000</u>	<u>(15,000)</u>	<u>-28.3%</u>
<u>Total</u>		<u>157,073</u>	<u>270,049</u>	<u>229,128</u>	<u>244,128</u>	<u>235,001</u>	<u>(9,127)</u>	<u>-3.7%</u>

Budget Notes:

5210: A mid-year budget amendment approved for FY 2016's one-time increased cost. Back to the previous level for FY 2017.

City of Homer
2017 Operating Budget



ENTERPRISE FUNDS

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

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

PORT & HARBOR FUND

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

- **PORT & HARBOR:** This fund accounts for operations of the port and harbor. User charges are designed to recover cost of operation and maintenance of the system.
- **PORT & HARBOR DEPRECIATION RESERVES:** This Fund is used to put resources aside for the replacement and repair of fixed assets. Transfers are made annually through the budget process.
- **PORT & HARBOR PROJECTS:** This Fund is used as a pass-through fund. All projects that are Port & Harbor related and have any kind of funding, are required to be maintained separately for accounting purposes. This account allows for segregation of projects for reporting purposes. Additionally, if a major project is being completed, it will be completed through this fund in order to segregate related costs.
- **PORT & HARBOR CRUISE SHIP TAX:** For each passenger on a cruise ship that lands in the Homer Spit, a tax is collected through the Kenai Peninsula Borough. The Borough just recently decided to share this with the City of Homer, with the stipulations that these funds are to be used only for directly related expenses related to the cruise ships. A reserve account was set up to maintain segregation of these funds.

City of Homer
2017 Operating Budget

NARRATIVES:

PORT & HARBOR – Administration (400-0600): Port and Harbor Department is an Enterprise Fund activity that manages, maintains and operates the Homer Small Boat Harbor, commercial Fish Dock, Ice Production Plant, Fish Grinding Facility, Pioneer (Ferry) Dock, Deep Water Dock, and Uplands areas for storage, parking, and land leases. The Small Boat Harbor consists of 920 reserved boat slips, 6,000+ linear feet of transient boat moorage, wood grid and steel grid for vessel repairs, barge ramp, and five lanes of load and launch ramps.

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

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

FISH DOCK (400-0603): The Fish Dock cost center includes the dock, the cranes, the Ice Plant, and cold storage facility. The Fish Dock has 383 feet of dock face for mooring fishing vessels, 8 electric-hydraulic cranes for unloading, cold storage cubicles for rent in the Ice Plant. The Ice Plant makes 4 tons of ice per hour, stores up to 180 tons, and can deliver flake ice to fishing vessels at Fish Dock via augured and pneumatic delivery systems. The revenues on the Fish Dock derive from wharfage charges, crane rental, ice sales, cold storage rental, etc.

City of Homer
2017 Operating Budget

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

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

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

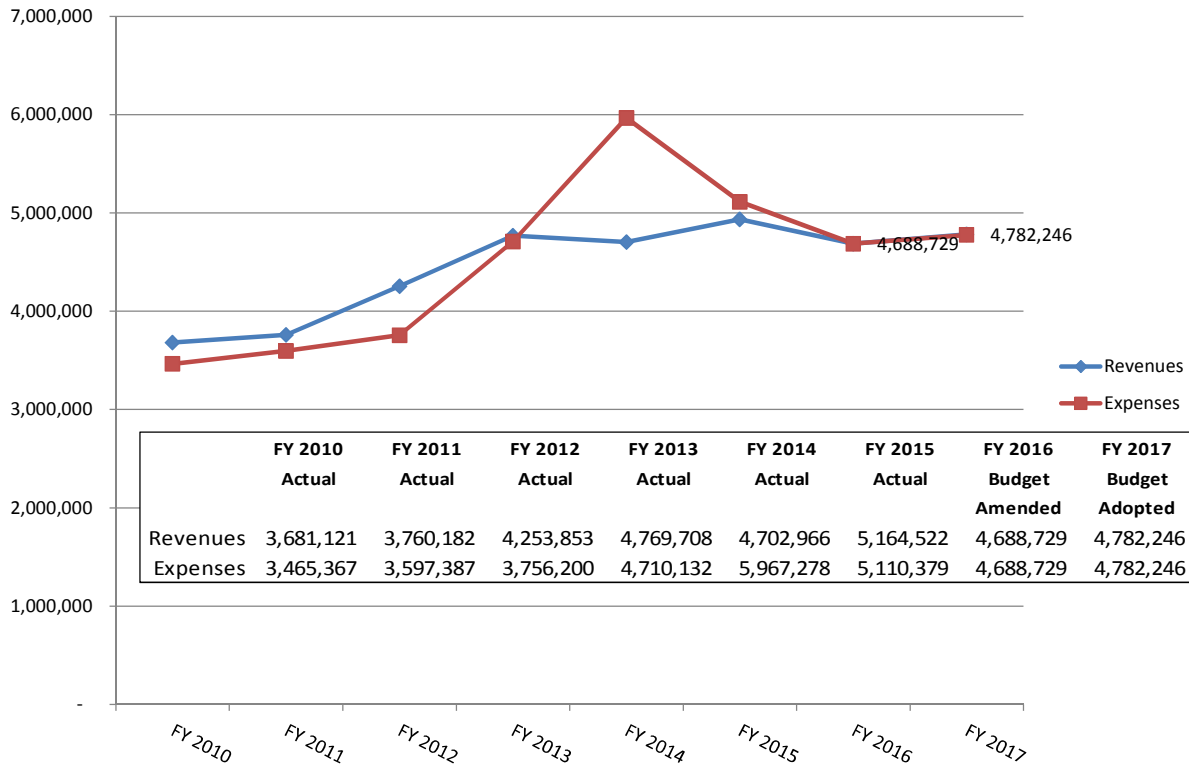
HARBOR MAINTENANCE (400-0611): This Unit represents the labor and operation expenses associated with maintenance of the harbor facilities, including all floats systems, ramps and transient moorages, and wood & steel grids. This includes operating supplies, heating fuel, fuel for vehicles vehicle, boat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

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

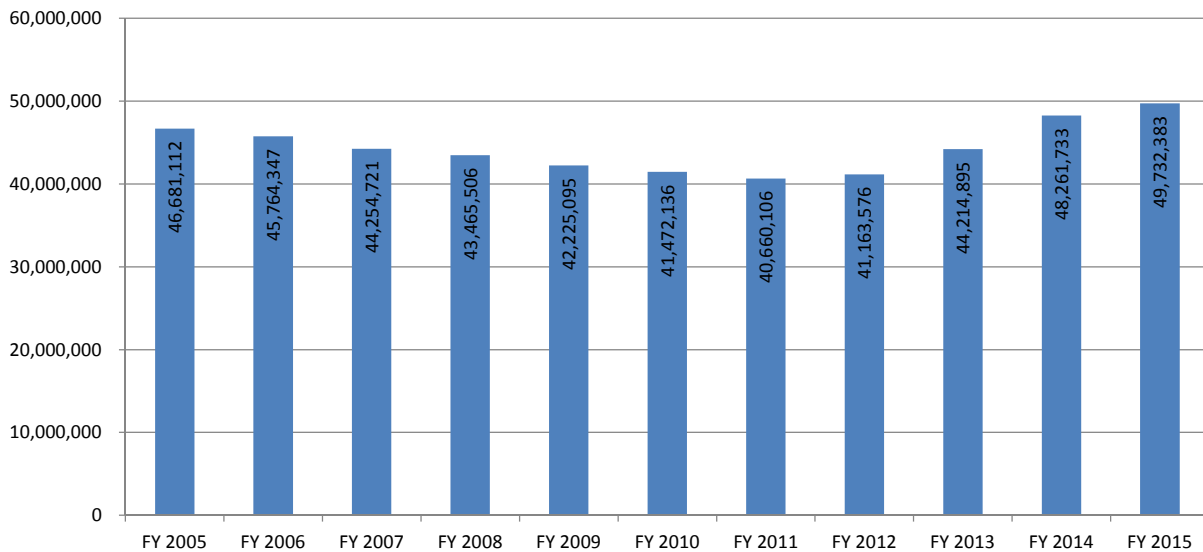
DEEP WATER DOCK MAINTENANCE (400-0614): The purpose of this account is to track the maintenance costs separate from operating costs. Electricity, water service, dock maintenance and repairs are reflected here for the Deep Water Dock.

LOAD AND LUNCH RAMP (400-0615): This is a newly established cost center. Due to the grant funded renovation, we are required to separately tract revenues generated and expenses incurred by Load & Lunch Ramp activities. A revenue line is established for this purpose.

Port & Harbor Fund Revenues vs. Expenses



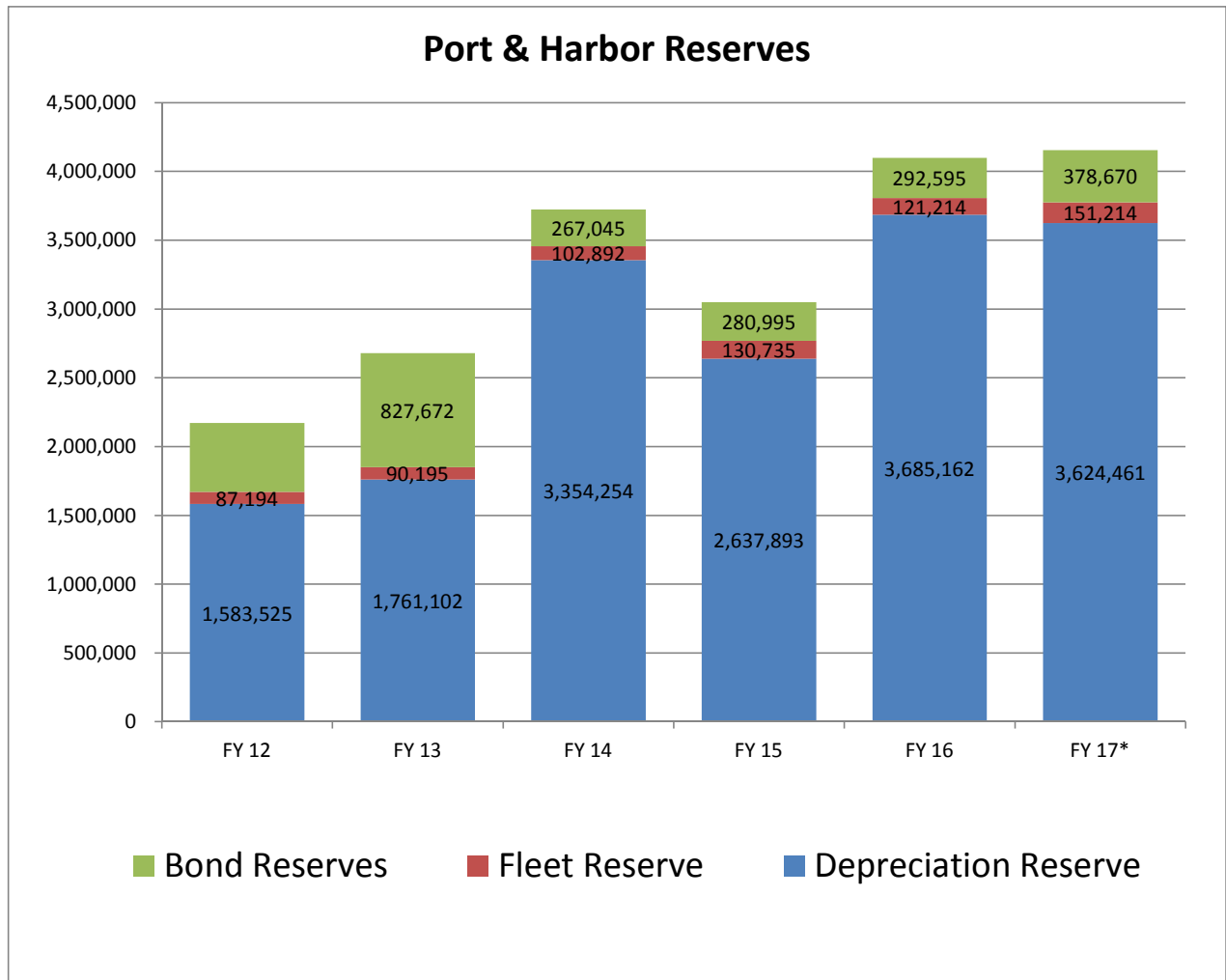
Port & Harbor Fund - Net Position Audited (CAFR)



**City of Homer
2017 Operating Budget**

<u>Fiscal Year</u>	<u>Depreciation Reserve</u>	<u>Fleet Reserve</u>	<u>Bond Reserves</u>	<u>Total</u>
FY 11	1,792,059	68,634	0	1,860,693
FY 12	1,583,525	87,194	500,000	2,170,718
FY 13	1,761,102	90,195	827,672	2,678,969
FY 14	3,354,254	102,892	267,045	3,724,191
FY 15	2,637,893	130,735	280,995	3,049,623
FY 16	3,685,162	121,214	292,595	4,098,971
FY 17*	3,624,461	151,214	378,670	4,154,345

*Estimated



City of Homer
2017 Operating Budget

Harbor Depreciation Reserve

456-0380

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						1,792,059
2012	Plans and Specs	4614		75			1,792,134
2012	Loan Repayment for Energy Projects	4992	Budget	14,252			1,806,387
2012	Transferred in	4992	Budget	440,000			2,246,387
2012	Transferred out to Bond Reserve	5990				(500,000)	1,746,387
2012	Other transfers	5990				(45,871)	1,700,515
2012	All other expenses					(116,991)	1,583,525
12/31/2012							1,583,525
2013	Transferred in	4992	Budget	440,000			2,023,525
2013	Transferred in	4992	Budget	14,252			2,037,777
2013	Transferred in	4992	Budget	327,672			2,365,449
2013	Correction	4992		46,997			2,412,446
2013	Transferred out to Bond Reserve	5990	Budget			(327,672)	2,084,774
2013	Transferred to Health Ins Fund	5990	ord 13-33			(128,000)	1,956,774
2013	Denali Match Transfer	5990	ord 12-39s			(81,150)	1,875,624
2013	Other transfers	5990				(1,331)	1,874,293
2013	Other Expenditures					(113,191)	1,761,102
12/31/2013							1,761,102
2014	Transferred in	4992	Budget	681,686			2,442,788
2014	Transferred in	4992	Budget	14,252			2,457,040
2014	Transferred in	4990	ord 14-38A	500,000			2,957,040
2014	Transferred in	4990	ord 14-38A	800,000			3,757,040
2014	All other expenses					(402,786)	3,354,254
12/31/2014							3,354,254
2015	Transferred in	4992	Budget	683,875			4,038,129
2015	PMT to Harris Sand & Gravel	5261				(11,633)	4,026,496
2015	Gas line assessments					(169,664)	3,856,832
2015	Other Expenses					(118,939)	3,737,893
2015	Other transfers 415-0935	5990	ord 14-05			(500,000)	3,237,893
12/31/2015							3,237,893
2016	Transferred in	4992	Budget	570,188			3,808,081
2016	All other expenses					(84,920)	3,723,162
2016	Other transfers	5990	Ord 16-27			(38,000)	3,685,162
12/31/2016							3,685,162
2017	2017 Budget Adopted			219,299	(280,000)		3,624,461
12/31/2017							3,624,461

**City of Homer
2017 Operating Budget**

Harbor Bond Reserves

456-0382

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012	Transfer from 0380	4992	Budget	500,000			500,000
12/31/2012							500,000
2013	Transfer from 0380	4992	Budget	327,672			827,672
2013	11/30/13 first <u>Int.</u> Payment	5608				(71,978)	755,695
2013	Audit JE 61 - AJE Amortize Bond Premium	5608				24,726	780,421
2013	Audit JE 66 - AJE Capitalize Int. Exp. To CIP Proj.	5608				47,252	827,672
12/31/2013							827,672
2014	Transfer from	4992	Budget	300,000			1,127,672
2014	5/31/14 first <u>Prin</u> Payment	5607				(130,000)	997,672
2014	5/31/14 Int. Payment	5608				(79,975)	917,697
2014	11/30/14 Int. Payment	5608				(78,675)	839,022
2014	Audit Correction (JE 47)	5607				130,000	969,022
2014	8/31/14 Transfer to 0380	5990	ord 14-38A			(500,000)	469,022
2014	Transfer to Proj. the cost share by Loan Proceeds	5990				(2,567,625)	(2,098,603)
2014	Audit Correction (JE 48)	5990				(130,000)	(2,228,603)
2014	12/31/2014 Audit Correction	5608				24,726	(2,203,877)
2014	12/31/2014 Audit Correction	5608				133,924	(2,069,953)
12/31/2014							(2,069,953)
2015	Transfer from	4992	Budget	300,000			(1,769,953)
2015	5/31/15 Prin Payment	5607				(130,000)	(1,899,953)
2015	5/31/15 Int. Payment	5608				(78,675)	(1,978,628)
2015	11/30/15 Int. Payment	5608				(77,375)	(2,056,003)
2015	JE - Correction: move to 400-0000-2307	5607				130,000	(1,926,003)
2015	period 13 correction to	5608				156,050	(1,769,953)
2015	Correct 2014 Transfer (13/14 JE 247 & 248)	4992				2,567,625	797,672
2015	Correct 2014 Audit Correction (JE 48)	5990				130,000	927,672
2015	Transfer to Fund 400	5990				(646,678)	280,995
12/31/2015							280,995
2016	Transfer from	4992	Budget	300,000			580,995
2016	Prin. + Int. (135000+77375) transfer to 400 fund					(212,375)	368,620
2016	Int. pmt (76025) Transfer to 400 fund					(76,025)	292,595
12/31/2016							292,595
2017	Transfer from	4992	Budget	300,000			668,620
2017	Prin. + Int. (140000+76025) transfer to 400 fund					(216,025)	452,595
2017	Int. pmt (73925) Transfer to 400 fund					(73,925)	378,670
12/31/2017							378,670

City of Homer
2017 Operating Budget

Harbor Fleet Reserve
452-0374

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						68,634
2012	Transferred in	4992	Budget	30,000			98,634
2012	Expenses	5902				(11,440)	87,194
12/31/2012							87,194
2013	Transferred in	4992	Budget	30,000			117,194
2013	Expenses	5902				(26,999)	90,195
12/31/2013							90,195
2014	Transferred in	4992	Budget	30,000			120,195
2014	Expenses	5902				(17,303)	102,892
12/31/2014							102,892
2015	Transferred in	4992	Budget	30,000			132,892
2015	Expenses	5902				(2,157)	130,735
12/31/2015							130,735
2016	Transferred in	4992	Budget	30,000			160,735
2016	Expenses					(39,521)	121,214
12/31/2016							121,214
2017	Transferred in	4992	Budget	30,000			151,214
12/31/2017							151,214

City Of Homer
2017 Operating Budget

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

	FY 2017				
	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	460-0374	
Revenue					
<u>Total Operating Revenue</u>	<u>4,510,206</u>				<u>4,510,206</u>
Operating Expenses before Depreciation:					
Personnel	1,856,674				1,856,674
Operations & Maintenance	1,359,610	280,000			1,639,610
Debt Service			289,950		289,950
Other Charges	554,922				554,922
<u>Total Operating Expenses</u>	<u>3,771,206</u>	<u>280,000</u>	<u>289,950</u>	<u>0</u>	<u>4,341,156</u>
Operating Income before Depreciation:	<u>739,000</u>	<u>(280,000)</u>	<u>(289,950)</u>	<u>0</u>	<u>169,050</u>
Depreciation Expense	2,364,075				2,364,075
Earnings from Operations	<u>(1,625,075)</u>	<u>(280,000)</u>	<u>(289,950)</u>	<u>0</u>	<u>(2,195,025)</u>
Total Non - Operating Revenue	260,040				260,040
Earnings before transfers	<u>(1,365,035)</u>	<u>(280,000)</u>	<u>(289,950)</u>	<u>0</u>	<u>(1,934,985)</u>
Depreciation Reserves	(249,299)	219,299		30,000	0
Repayment of Energy Funds	(3,811)				(3,811)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(63,648)				(63,648)
Leave Cash Out Bank	(68,519)				(68,519)
Change in Net Assets	<u>(2,050,311)</u>	<u>(60,701)</u>	<u>10,050</u>	<u>30,000</u>	<u>(2,070,962)</u>

City Of Homer
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FUND 400			Adopted	Amended	Adopted
PORT & HARBOR FUND COMBINED STATEMENT			12/31/16	12/31/16	12/31/17
	12/31/14	12/31/15	Budget	Budget	Budget
	Actual	Actual			
Port & Harbor Revenue					
<u>Total Operating Revenue</u>	<u>4,102,923</u>	<u>3,949,800</u>	<u>4,416,689</u>	<u>4,416,689</u>	<u>4,510,206</u>
Operating Expenses					
Personnel	2,130,276	2,118,548	1,774,912	1,774,912	1,856,674
Operations & Maintenance	1,146,423	1,217,666	1,343,028	1,343,028	1,359,610
Debt Service					
Other Charges (Administrative Fees)	601,112	605,925	573,691	573,691	554,922
<u>Total Operating Expenses</u>	<u>3,877,810</u>	<u>3,942,139</u>	<u>3,691,631</u>	<u>3,691,631</u>	<u>3,771,206</u>
Operating Income (Loss) before Depreciation:	225,113	7,661	725,058	725,058	739,000
Depreciation Expense	1,489,777	1,520,825	2,317,721	2,317,721	2,364,075
Profit (Loss) from Operations:	(1,264,664)	(1,513,164)	(1,592,663)	(1,592,663)	(1,625,075)
Total Non-Operating Revenue	592,765	979,176	260,040	260,040	260,040
Profit (Loss) from Operations Before Transfers:	(671,900)	(533,988)	(1,332,623)	(1,332,623)	(1,365,035)
Transfers to...					
Capital Contributions	0	0	0	0	0
Depreciation Reserves	1,739,647	826,332	269,718	269,718	249,299
Repayment of Energy Funds	17,543	17,543	3,811	3,811	3,811
Bond Reserves	300,000	300,000	300,000	300,000	300,000
Loan Payment to General Fund			63,648	63,648	63,648
Leave Cash Out Bank	32,278	23,038	29,971	29,971	68,519
Change in Net Assets	(2,761,367)	(1,700,901)	(1,999,771)	(1,999,771)	(2,050,311)

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400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Adopted	Δ %	
Dept Num.	Revenue Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
0600	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.0%
0600	Rents & Leases	322,751	312,944	360,000	360,000	360,000	0	0.0%
	<u>Operating Revenue - Admin</u>	<u>340,751</u>	<u>330,944</u>	<u>378,000</u>	<u>378,000</u>	<u>378,000</u>	<u>0</u>	<u>0.0%</u>
0600	PERS Revenue	299,245	72,180	0	0	0	0	0.0%
0600	Port Storage Fe	93,954	113,444	78,000	78,000	78,000	0	0.0%
0600	Port Impound Fe	0	219	0	0	0	0	0.0%
0600	Business Licens	50	40	40	40	40	0	0.0%
0600	Interest On Investments	28,690	45,111	6,800	6,800	6,800	0	0.0%
0600	Surplus Prop	45,098	525	13,000	13,000	13,000	0	0.0%
0600	Other Revenue	533	1,360	1,200	1,200	1,200	0	0.0%
0000	Transfer from	0	646,678	0	0	0	0	0.0%
	<u>Non-Operating Revenue - Admin</u>	<u>467,570</u>	<u>879,556</u>	<u>99,040</u>	<u>99,040</u>	<u>99,040</u>	<u>0</u>	<u>0.0%</u>
0601	Waste Oil Disp	4,930	857	5,000	5,000	5,000	0	0.0%
0601	Oil Spill Rec	0	0	1,000	1,000	1,000	0	0.0%
0601	Parking Revenue	35,384	39,992	36,000	36,000	36,000	0	0.0%
0601	Electrical Supplies	8,127	2,067	5,000	5,000	5,000	0	0.0%
0601	Berth Trans Mo	468,485	453,391	451,201	451,201	473,761	22,560	0.0%
0601	Berth Reserved	1,054,949	1,086,445	1,128,004	1,128,004	1,184,404	56,400	5.0%
0601	Berth Trans A	126,570	142,284	126,766	126,766	133,104	6,338	5.0%
0601	Berth Trans S/A	58,175	63,134	64,457	64,457	67,680	3,223	5.0%
0601	Berth Trans Dly	108,718	114,979	99,908	99,908	104,903	4,995	5.0%
0601	Metered Enegery	71,397	64,968	107,900	107,900	107,900	0	0.0%
0601	Pumping	163	344	1,000	1,000	1,000	0	0.0%
0601	Wooden Grid	8,570	7,743	7,000	7,000	7,000	0	0.0%
0601	Commerical Ramp	48,510	30,801	40,000	40,000	40,000	0	0.0%
0601	Berth Wait List	8,450	9,657	8,500	8,500	8,500	0	0.0%
0601	Steel Grid Fees	9,265	9,926	13,000	13,000	13,000	0	0.0%
0601	Trans Enrg 110v	45,104	44,535	55,900	55,900	55,900	0	0.0%
0601	Trans Engy 220v	22,474	16,035	38,610	38,610	38,610	0	0.0%
0601	Trans Engy 208v	101,931	144,381	128,700	128,700	128,700	0	0.0%
0601	Comm Ramp Wharf	49,106	34,494	40,000	40,000	40,000	0	0.0%
0601	Port Security Revenues	10,650	18,900	22,500	22,500	22,500	0	0.0%
	<u>Operating Revenue - Harbor</u>	<u>2,240,957</u>	<u>2,284,931</u>	<u>2,380,446</u>	<u>2,380,446</u>	<u>2,473,963</u>	<u>93,517</u>	<u>3.9%</u>
0601	Penalty/Int	7,073	7,782	13,000	13,000	13,000	0	0.0%
0601	Other Revenue	59,501	67,654	58,000	58,000	58,000	0	0.0%
	<u>Non-Operating Revenue - Harbor</u>	<u>66,574</u>	<u>75,436</u>	<u>71,000</u>	<u>71,000</u>	<u>71,000</u>	<u>0</u>	<u>0.0%</u>
0602	USCG Leases	25,234	25,449	24,692	24,692	24,692	0	0.0%
0602	Seafood Wharfage-PD	0	0	1,000	1,000	1,000	0	0.0%
0602	PD Fuel Wharfge	285,696	241,425	265,000	265,000	265,000	0	0.0%
0602	Pioneer Dock - Wharfage	0	0	1,000	1,000	1,000	0	0.0%
0602	PD Water Sales	17,045	7,087	14,000	14,000	14,000	0	0.0%
0602	PD Docking	59,328	54,656	100,000	100,000	100,000	0	0.0%
	<u>Operating Revenue - Pioneer Dock</u>	<u>387,303</u>	<u>328,617</u>	<u>405,692</u>	<u>405,692</u>	<u>405,692</u>	<u>0</u>	<u>0.0%</u>
0603	Ice Sales	271,934	218,472	260,000	260,000	260,000	0	0.0%
0603	Cold Storage	23,235	17,630	35,000	35,000	35,000	0	0.0%
0603	Crane Rental	217,390	222,647	230,000	230,000	230,000	0	0.0%
0603	Card Acss Fees	11,433	11,544	8,240	8,240	8,240	0	0.0%
0603	Seafood Wharfge	26,593	27,462	43,392	43,392	43,392	0	0.0%
0603	Other Wharf Fd	2,515	3,999	1,500	1,500	1,500	0	0.0%
	<u>Operating Revenue - Fish Dock</u>	<u>553,100</u>	<u>501,754</u>	<u>578,132</u>	<u>578,132</u>	<u>578,132</u>	<u>0</u>	<u>0.0%</u>

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400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Adopted	Δ %	
Dept Num.	Revenue Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
0603	Fish Tax	58,621	24,184	90,000	90,000	90,000	0	0.0%
0604	Stevedoring	46,776	30,577	50,116	50,116	50,116	0	0.0%
0604	Seafood Wharfge	0	1,798	4,000	4,000	4,000	0	0.0%
0604	Dwd Wharfage	72,809	24,926	60,000	60,000	60,000	0	0.0%
0604	Dwd Docking	256,758	274,327	350,000	350,000	350,000	0	0.0%
0604	Dwd Water Sales	91,241	59,478	85,000	85,000	85,000	0	0.0%
	Operating Revenue - DW Dock	467,584	391,106	549,116	549,116	549,116	0	0.0%
0605	Outfall Line	6,305	2,400	4,800	4,800	4,800	0	0.0%
0606	Fish Grinder	7,279	7,140	12,000	12,000	12,000	0	0.0%
0601	L&L Ramp	106,923	110,048	0	0	0	0	0.0%
0615	L & L Ramp Revenue	0	0	120,503	120,503	120,503	0	0.0%
	Operating Revenue - L & L Ramp	106,923	110,048	120,503	120,503	120,503	0	0.0%
	Total Revenues	4,702,966	4,936,116	4,688,729	4,688,729	4,782,246	93,517	2.0%

Budget Notes:

All moorage revenues are projected a 5% increase.

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400 PORT & HARBOR - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C	Expenditure Categories	12/31/14	12/31/15	12/31/16	12/31/16	12/31/17	vs. Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	956,776	1,022,180	975,522	975,522	1,041,114	65,592	6.7%
5102	Fringe Benefits	690,061	594,952	611,270	611,270	620,181	8,911	1.5%
5103	Part-time Wages	130,096	118,589	128,974	128,974	125,767	(3,207)	-2.5%
5104	Part-time Benefits	22,086	18,812	22,227	22,227	31,003	8,776	39.5%
5105	Overtime	29,776	29,768	30,939	30,939	32,550	1,611	5.2%
5107	Part-time Overtime	2,235	4,015	5,980	5,980	6,060	80	1.3%
5108	Unemployment Benefits	-	1,723	-	-	-	0	0.0%
5112	PERS Relief	299,245	328,509	-	-	-	0	0.0%
<u>Total Salaries and Benefits</u>		<u>2,130,276</u>	<u>2,118,548</u>	<u>1,774,912</u>	<u>1,774,912</u>	<u>1,856,674</u>	<u>81,762</u>	<u>4.6%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,392	4,300	4,500	4,500	4,500	0	0.0%
5202	Operating Supplies	29,157	20,396	30,500	30,500	30,500	0	0.0%
5203	Fuel and Lube	34,180	32,710	26,900	26,900	26,900	0	0.0%
5204	Chemicals	4,940	1,020	6,000	6,000	6,000	0	0.0%
5207	Vehicle and Boat Maintenance	14,888	8,865	15,000	15,000	17,001	2,001	13.3%
5208	Equipment Maintenance	38,803	59,327	65,000	65,000	65,000	0	0.0%
5209	Building & Grounds Maintenance	51,454	78,655	64,000	64,000	64,000	0	0.0%
5210	Professional Services	18,628	15,556	26,000	26,000	26,000	0	0.0%
5211	Audit Services	16,567	21,041	18,000	18,000	25,410	7,410	41.2%
5213	Survey and Appraisal	6,100	2,025	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	4,982	5,443	6,000	6,000	6,000	0	0.0%
5215	Communications	7,354	8,465	7,000	7,000	7,000	0	0.0%
5216	Freight and Postage	5,182	3,421	4,500	4,500	4,500	0	0.0%
5217	Electricity	459,258	527,364	539,600	539,600	535,600	(4,000)	-0.7%
5218	Water	88,392	75,654	92,800	92,800	94,800	2,000	2.2%
5219	Sewer	9,067	9,799	10,200	10,200	12,200	2,000	19.6%
5220	Refuse and Disposal	52,740	46,607	62,810	62,810	62,810	0	0.0%
5221	Property Insurance	34,094	37,523	40,153	40,153	48,661	8,508	21.2%
5222	Auto Insurance	8,514	8,784	8,996	8,996	9,612	616	6.8%
5223	Liability Insurance	53,083	36,255	55,069	55,069	44,616	(10,453)	-19.0%
5227	Advertising	5,280	3,861	9,000	9,000	9,000	0	0.0%
5231	Tools and Equipment	14,176	9,491	21,000	21,000	21,000	0	0.0%
5235	Membership Dues	1,310	3,475	2,500	2,500	4,000	1,500	60.0%
5236	Transportation	8,562	8,889	10,000	10,000	10,000	0	0.0%
5237	Subsistence	3,177	5,305	5,500	5,500	6,500	1,000	18.2%
5238	Printing and Binding	4,774	2,794	5,500	5,500	5,500	0	0.0%
5248	Lobbying	20,125	20,000	22,000	22,000	-	(22,000)	-100.0%
5249	Oil Spill Response	315	1,185	1,500	1,500	1,500	0	0.0%
5250	Camera Area Network	-	-	-	-	15,000	15,000	0.0%
5252	Credit Card Expenses	41,364	42,954	43,000	43,000	48,000	5,000	11.6%
5256	Waste Oil Disposal	31,913	27,534	28,000	28,000	28,000	0	0.0%
5258	Float and Ramp Repairs	12,358	9,639	18,000	18,000	33,000	15,000	83.3%
5287	Animal Control Building Maintenance	12,299	4,675	5,000	5,000	5,000	0	0.0%
5601	Uniform	7,259	6,895	7,000	7,000	7,000	0	0.0%
5602	Safety Equipment	11,536	8,814	16,000	16,000	16,000	0	0.0%
5603	Employee Training	9,997	1,305	9,500	9,500	9,500	0	0.0%
5606	Bad Debt Expenses	7,273	15,190	22,000	22,000	15,000	(7,000)	-31.8%
5621	Unidentified Credit Card Expenses	28	119	-	-	-	0	0.0%
5624		-	18,794	-	-	-	0	0.0%
5627	Port Security	10,906	20,459	20,500	20,500	20,500	0	0.0%
5637	Diving Services	3,000	-	5,000	5,000	5,000	0	0.0%
5638	Signage Parking Delineation	-	3,080	5,000	5,000	5,000	0	0.0%
<u>Total Maint. and Operations</u>		<u>1,146,423</u>	<u>1,217,666</u>	<u>1,343,028</u>	<u>1,343,028</u>	<u>1,359,610</u>	<u>16,582</u>	<u>1.2%</u>

City Of Homer
2017 Operating Budget

400 PORT & HARBOR - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
	<u>Others</u>							
5106	Leave Cash Out	32,278	23,038	29,971	29,971	68,519	38,548	128.6%
5607	Debt Repayment - Principal							
5608	Debt Repayment - Interest	-	6,000	-	-	-	0	0.0%
5990	Transfers To	2,057,190	1,143,875	967,127	967,127	937,382	(29,745)	-3.1%
5241	GF Admin Fees	601,112	605,925	573,691	573,691	554,922	(18,769)	-3.3%
	Total Others	2,690,579	1,778,838	1,570,789	1,570,789	1,560,822	(9,967)	-0.6%
	 Total	 5,967,278	 5,115,052	 4,688,729	 4,688,729	 4,777,106	 88,377	 1.9%

**City Of Homer
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0600 PORT & HARBOR - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	187,614	222,050	183,793	183,793	206,911	23,118	12.6%
5102	Fringe Benefits	121,157	115,153	108,895	108,895	119,884	10,989	10.1%
5103	Part-time Wages	0	811	6,740	6,740	2,534	(4,206)	-62.4%
5104	Part-time Benefits	0	332	4,149	4,149	322	(3,827)	-92.2%
5105	Overtime	3,038	5,723	2,367	2,367	3,858	1,491	63.0%
5107	Part-time Overtime	0	0	247	247	247	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	299,245	108,323	0	0	0	0	0.0%
	Total Salaries and Benefits	611,054	452,393	306,191	306,191	333,756	27,565	9.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,730	1,992	2,500	2,500	2,500	0	0.0%
5202	Operating Supplies	1,765	1,202	2,500	2,500	2,500	0	0.0%
5208	Equipment Maintenance	8,960	32	0	0	0	0	0.0%
5209	Building & Grounds Maintenance	1,145	15,882	5,000	5,000	5,000	0	0.0%
5210	Professional Services	3,117	510	3,000	3,000	3,000	0	0.0%
5211	Audit Services	16,567	21,041	18,000	18,000	25,410	7,410	41.2%
5213	Survey and Appraisal	6,100	2,025	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	4,982	5,443	6,000	6,000	6,000	0	0.0%
5215	Communications	7,354	8,465	7,000	7,000	7,000	0	0.0%
5216	Freight and Postage	5,182	3,421	4,500	4,500	4,500	0	0.0%
5221	Property Insurance	34,094	37,523	40,153	40,153	48,661	8,508	21.2%
5222	Auto Insurance	8,116	8,784	8,996	8,996	9,612	616	6.8%
5223	Liability Insurance	53,083	36,255	55,069	55,069	44,616	(10,453)	-19.0%
5227	Advertising	5,172	3,861	8,000	8,000	8,000	0	0.0%
5231	Tools and Equipment	1,210	1,640	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	1,310	3,175	2,000	2,000	3,500	1,500	75.0%
5236	Transportation	4,074	7,469	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,929	3,875	2,500	2,500	3,500	1,000	40.0%
5238	Printing and Binding	3,174	2,794	4,500	4,500	4,500	0	0.0%
5248	Lobbying	20,125	20,000	22,000	22,000	0	(22,000)	-100.0%
5252	Credit Card Expenses	41,364	42,954	43,000	43,000	43,000	0	0.0%
5603	Employee Training	2,546	0	1,000	1,000	1,000	0	0.0%
5606	Bad Debt Expenses	7,273	15,190	22,000	22,000	15,000	(7,000)	-31.8%
5608	Debt Repayment - Interest	0	6,000	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	28	119	0	0	0	0	0.0%
5624	Settlements	0	18,794	0	0	0	0	0.0%
	Total Maint. and Operations	240,400	268,445	269,718	269,718	249,299	(20,419)	-7.6%
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>			15,569	15,569	33,269		
	<i>To Reserves for Energy Project Repayment</i>			520	520	520		
	<i>Transfer to Revolving Energy Fund</i>			3,291	3,291	3,291		
	<i>Transfer to Bond Fund</i>			300,000	300,000	300,000		
5990	Transfers To	1,390,504	482,826	319,380	319,380	337,080	17,700	5.5%
5106	Leave Cash Out	32,162	23,038	29,971	29,971	68,519	38,548	128.6%
5241	GF Admin Fees	601,112	605,925	573,691	573,691	554,922	(18,769)	-3.3%
	Total	2,875,232	1,832,627	1,498,951	1,498,951	1,543,575	44,624	3.0%

Budget Notes:

5211: Audit Fee will increase due to the GASB 68 requirements and the increased complexity of audit.

5221, 5222, 5223: Total Asset Increase and the 2016 City-Wide New Insurance Contract.

5248: Lobbyist will not be funded.

5606: Based on experience the bad debt expenses are reduced. As part of the training cost subsistence (5237) from \$2500 to \$3500

City Of Homer
2017 Operating Budget

0601 PORT & HARBOR - HARBOR				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	334,918	349,884	345,790	345,790	366,641	20,851	6.0%
5102	Fringe Benefits	246,994	207,532	217,179	217,179	218,962	1,783	0.8%
5103	Part-time Wages	87,672	65,703	73,495	73,495	66,143	(7,352)	-10.0%
5104	Part-time Benefits	12,351	9,868	10,870	10,870	8,416	(2,454)	-22.6%
5105	Overtime	15,542	15,753	16,500	16,500	16,500	0	0.0%
5107	Part-time Overtime	181	1,684	3,000	3,000	3,000	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	96,284	0	0	0	0	0.0%
	Total Salaries and Benefits	697,659	746,707	666,834	666,834	679,662	12,828	1.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,288	1,629	1,500	1,500	1,500	0	0.0%
5202	Operating Supplies	18,733	8,551	12,000	12,000	12,000	0	0.0%
5203	Fuel and Lube	14,984	15,133	10,000	10,000	10,000	0	0.0%
5204	Chemicals	2,304	0	3,000	3,000	3,000	0	0.0%
5207	Vehicle and Boat Maintenance	7,769	3,050	5,000	5,000	5,000	0	0.0%
5208	Equipment Maintenance	1,411	451	2,000	2,000	2,000	0	0.0%
5209	Building & Grounds Maintenance	9,657	26,798	6,500	6,500	6,500	0	0.0%
5210	Professional Services	6,125	1,978	5,000	5,000	5,000	0	0.0%
5217	Electricity	286,837	341,160	375,000	375,000	375,000	0	0.0%
5218	Water	38,714	40,332	35,000	35,000	35,000	0	0.0%
5219	Sewer	6,839	6,817	8,000	8,000	8,000	0	0.0%
5220	Refuse and Disposal	52,740	46,607	60,000	60,000	60,000	0	0.0%
5222	Auto Insurance	398	0	0	0	0	0	0.0%
5227	Advertising	108	0	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	2,593	3,295	5,000	5,000	5,000	0	0.0%
5236	Transportation	3,176	1,420	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,129	1,398	2,000	2,000	2,000	0	0.0%
5238	Printing and Binding	1,600	0	1,000	1,000	1,000	0	0.0%
5249	Oil Spill Response	315	1,185	1,500	1,500	1,500	0	0.0%
5287	Animal Control Building Maintenance	12,299	4,675	5,000	5,000	5,000	0	0.0%
5601	Uniform	3,820	3,352	3,500	3,500	3,500	0	0.0%
5602	Safety Equipment	6,010	5,082	6,000	6,000	6,000	0	0.0%
5603	Employee Training	4,162	300	4,000	4,000	4,000	0	0.0%
5627	Port Security	10,906	20,459	20,500	20,500	20,500	0	0.0%
5638	Signage Parking Delineation	0	3,080	5,000	5,000	5,000	0	0.0%
	Total Maint. and Operations	493,918	536,751	581,500	581,500	581,500	0	0.0%
<u>C/O and Transfers</u>								
	<i>Transfer to Reserves</i>							
	<i>Transfer to Loan Payment to GF - Prin.</i>			57,648	57,648	57,648	0	0.0%
	<i>Transfer to Loan Payment to GF - Interest</i>			6,000	6,000	6,000	0	0.0%
5990	Transfers To	110,000	46,352	63,648	63,648	63,648	(0)	0.0%
Total		1,301,577	1,329,810	1,311,982	1,311,982	1,324,810	12,828	1.0%

Budget Notes:

City Of Homer
2017 Operating Budget

0602 PORT & HARBOR - PIONEER DOCK				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	22,006	23,400	23,924	23,924	25,200	1,276	5.3%
5102	Fringe Benefits	16,766	13,648	15,256	15,256	14,750	(506)	-3.3%
5103	Part-time Wages	3,796	2,724	0	0	-	0	0.0%
5104	Part-time Benefits	539	407	0	0	-	0	0.0%
5105	Overtime	926	936	901	901	960	59	6.6%
5107	Part-time Overtime	11	36	10	10	17	7	70.3%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	6,439	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>44,044</u>	<u>47,591</u>	<u>40,091</u>	<u>40,091</u>	<u>40,928</u>	<u>837</u>	<u>2.1%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	0	0	0	0	0	0	0.0%
5202	Operating Supplies	0	79	1,500	1,500	1,500	0	0.0%
5208	Equipment Maintenance	0	1,408	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	0	82	2,000	2,000	2,000	0	0.0%
5210	Professional Services	0	0	2,000	2,000	2,000	0	0.0%
5217	Electricity	3,355	3,971	4,000	4,000	4,000	0	0.0%
5218	Water	4,821	3,521	5,000	5,000	5,000	0	0.0%
5231	Tools and Equipment	1,652	0	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	93	0	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>9,922</u>	<u>9,061</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>	<u>0.0%</u>
<u>C/O and Transfers</u>								
5990	<u>Transfers To</u>	<u>106,745</u>	<u>199,756</u>	<u>117,339</u>	<u>117,339</u>	<u>100,000</u>	<u>(17,339)</u>	<u>-14.8%</u>
	<u>Total</u>	<u>160,711</u>	<u>256,408</u>	<u>174,930</u>	<u>174,930</u>	<u>158,428</u>	<u>(16,502)</u>	<u>-9.4%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0603 PORT & HARBOR - FISH DOCK				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	205,788	212,574	192,269	192,269	200,866	8,597	4.5%
5102	Fringe Benefits	155,184	128,339	129,486	129,486	125,597	(3,889)	-3.0%
5103	Part-time Wages	33,399	38,867	19,843	19,843	28,600	8,757	44.1%
5104	Part-time Benefits	8,197	6,356	2,935	2,935	18,639	15,704	535.1%
5105	Overtime	6,318	5,469	7,701	7,701	7,701	0	0.0%
5107	Part-time Overtime	2,033	2,259	2,113	2,113	2,179	66	3.1%
5108	Unemployment Benefits	0	511	0	0	0	0	0.0%
5112	PERS Relief	0	58,498	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>410,919</u>	<u>452,872</u>	<u>354,347</u>	<u>354,347</u>	<u>383,583</u>	<u>29,236</u>	<u>8.3%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	374	679	500	500	500	0	0.0%
5202	Operating Supplies	1,177	618	3,000	3,000	3,000	0	0.0%
5203	Fuel and Lube	3,325	3,210	3,000	3,000	3,000	0	0.0%
5204	Chemicals	2,636	1,020	3,000	3,000	3,000	0	0.0%
5208	Equipment Maintenance	23,302	41,281	40,000	40,000	40,000	0	0.0%
5209	Building & Grounds Maintenance	6,732	12,814	15,000	15,000	15,000	0	0.0%
5210	Professional Services	5,477	5,359	5,000	5,000	5,000	0	0.0%
5217	Electricity	154,582	167,804	140,000	140,000	140,000	0	0.0%
5218	Water	18,168	15,164	20,000	20,000	20,000	0	0.0%
5219	Sewer	567	366	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	1,392	58	1,500	1,500	1,500	0	0.0%
5250	Camera Area Network	0	0	0	0	5,000	5,000	0.0%
5602	Safety Equipment	2,320	232	1,000	1,000	1,000	0	0.0%
5603	Employee Training	1,699	1,005	1,500	1,500	1,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>221,750</u>	<u>249,612</u>	<u>234,500</u>	<u>234,500</u>	<u>239,500</u>	<u>5,000</u>	<u>2.1%</u>
<u>C/O and Transfers</u>								
5990	<u>Transfers To</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>0.0%</u>
	<u>Total</u>	<u>712,669</u>	<u>782,484</u>	<u>668,847</u>	<u>668,847</u>	<u>703,083</u>	<u>34,236</u>	<u>5.1%</u>

Budget Notes:

5250: Camera Area Network is a newly added line item.

City Of Homer
2017 Operating Budget

0604 PORT & HARBOR - DEEP WATER DOCK				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	25,681	27,412	27,814	27,814	29,246	1,432	5.1%
5102	Fringe Benefits	18,667	15,855	16,770	16,770	16,905	135	0.8%
5103	Part-time Wages	3,796	2,724	0	0	-	0	0.0%
5104	Part-time Benefits	540	407	0	0	-	0	0.0%
5105	Overtime	1,123	1,087	1,069	1,069	1,130	61	5.7%
5107	Part-time Overtime	11	36	10	10	17	7	70.3%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	7,544	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>49,817</u>	<u>55,066</u>	<u>45,663</u>	<u>45,663</u>	<u>47,298</u>	<u>1,635</u>	<u>3.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	0	0	0	0	0	0	0.0%
5203	Fuel and Lube	173	3,180	600	600	600	0	0.0%
5209	Building & Grounds Maintenance	13,226	6,786	1,000	1,000	1,000	0	0.0%
5210	Professional Services	0	50	2,000	2,000	2,000	0	0.0%
5217	Electricity	6,131	7,051	8,000	8,000	8,000	0	0.0%
5218	Water	24,634	14,687	30,000	30,000	30,000	0	0.0%
5219	Sewer	273	1,136	0	0	0	0	0.0%
5231	Tools and Equipment	2,542	0	1,000	1,000	1,000	0	0.0%
5601	Uniform	0	0	0	0	0	0	0.0%
5602	Safety Equipment	397	618	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>47,375</u>	<u>33,507</u>	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>	<u>0</u>	<u>0.0%</u>
<u>C/O and Transfers</u>								
5990	Transfers To	359,724	324,724	324,724	324,724	300,000	(24,724)	-7.6%
<u>Total</u>		<u>456,917</u>	<u>413,297</u>	<u>413,987</u>	<u>413,987</u>	<u>390,898</u>	<u>(23,089)</u>	<u>-5.6%</u>

Budget Notes:

YTD revenues are showing that we'll likely end up less than half of our budget. The use of the facility is down due to oil climate.

City Of Homer
2017 Operating Budget

0605 PORT & HARBOR - OUTFALL LINE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	459	424	0	0	-	0	0.0%
5104	Part-time Benefits	63	63	0	0	-	0	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	0	0	0	0	-	0	0.0%
	Total Salaries and Benefits	522	487	0	0	0	0	0.0%
<u>Maintenance and Operations</u>								
5208	Equipment Maintenance	0	0	0	0	0	0	0.0%
5209	Building & Grounds Maintenance	1,950	1,950	3,000	3,000	3,000	0	0.0%
5210	Professional Services	3,047	3,031	3,000	3,000	3,000	0	0.0%
	Total Maint. and Operations	4,997	4,981	6,000	6,000	6,000	0	0.0%
<u>C/O and Transfers</u>								
5990	Transfers To	2,917	2,917	2,917	2,917	3,000	83	2.8%
	Total	8,435	8,384	8,917	8,917	9,000	83	0.9%

Budget Notes:

City Of Homer
2017 Operating Budget

0606 PORT & HARBOR - FISH GRINDER				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	0	0	-	0	0.0%
5102	Fringe Benefits	0	0	0	0	-	0	0.0%
5103	Part-time Wages	0	0	0	0	904	904	0.0%
5104	Part-time Benefits	0	0	0	0	115	115	0.0%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0		0	0.0%
5112	PERS Relief	0	0	0	0		0	0.0%
	<u>Total Salaries and Benefits</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,018</u>	<u>1,018</u>	<u>0.0%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	451	1,056	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	(1,065)	7,617	14,000	14,000	14,000	0	0.0%
5209	Building & Grounds Maintenance	0	541	2,500	2,500	2,500	0	0.0%
5218	Water	1,017	913	1,500	1,500	1,500	0	0.0%
	<u>Total Maint. and Operations</u>	<u>403</u>	<u>10,126</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.0%</u>
<u>C/O and Transfers</u>								
5990	Transfers To	7,300	7,300	7,300	7,300	7,300	0	0.0%
	<u>Total</u>	<u>7,703</u>	<u>17,426</u>	<u>29,300</u>	<u>29,300</u>	<u>30,318</u>	<u>1,018</u>	<u>3.5%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0611 PORT & HARBOR - HARBOR MAINTENANCE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	145,902	151,053	142,917	142,917	151,103	8,186	5.7%
5102	Fringe Benefits	107,773	92,484	87,651	87,651	88,487	836	1.0%
5103	Part-time Wages	974	5,887	14,836	14,836	15,680	844	5.7%
5104	Part-time Benefits	396	1,173	2,194	2,194	1,995	(199)	-9.1%
5105	Overtime	2,267	641	1,923	1,923	1,923	0	0.0%
5107	Part-time Overtime	0	0	600	600	600	0	0.0%
5108	Unemployment Benefits	0	1,212	0	0	0	0	0.0%
5112	PERS Relief	0	41,568	0	0	0	0	0.0%
	Total Salaries and Benefits	257,312	294,016	250,121	250,121	259,788	9,667	3.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	0	0	0	0	0	0	0.0%
5202	Operating Supplies	5,488	7,238	6,000	6,000	6,000	0	0.0%
5203	Fuel and Lube	15,698	11,187	12,000	12,000	12,000	0	0.0%
5207	Vehicle and Boat Maintenance	7,119	5,814	10,000	10,000	12,001	2,001	20.0%
5208	Equipment Maintenance	6,194	8,539	8,000	8,000	8,000	0	0.0%
5209	Building & Grounds Maintenance	8,739	10,653	12,000	12,000	12,000	0	0.0%
5210	Professional Services	861	4,628	4,500	4,500	4,500	0	0.0%
5217	Electricity	8,352	7,378	8,000	8,000	8,000	0	0.0%
5218	Water	1,036	1,037	1,300	1,300	1,300	0	0.0%
5219	Sewer	1,389	1,480	1,200	1,200	1,200	0	0.0%
5231	Tools and Equipment	3,827	3,098	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	0	300	500	500	500	0	0.0%
5236	Transportation	1,312	0	2,000	2,000	2,000	0	0.0%
5237	Subsistence	119	33	1,000	1,000	1,000	0	0.0%
5256	Waste Oil Disposal	31,913	27,534	28,000	28,000	28,000	0	0.0%
5258	Float and Ramp Repairs	12,358	9,639	18,000	18,000	33,000	15,000	83.3%
5601	Uniform	3,439	3,543	3,500	3,500	3,500	0	0.0%
5602	Safety Equipment	2,703	1,669	3,000	3,000	3,000	0	0.0%
5603	Employee Training	1,590	0	3,000	3,000	3,000	0	0.0%
5637	Diving Services	3,000	0	5,000	5,000	5,000	0	0.0%
	Total Maint. and Operations	115,137	103,770	131,000	131,000	148,001	17,001	13.0%
5106	Leave Cash Out	116	0	0	0	0	0	0.0%
	Total	372,565	397,786	381,121	381,121	407,789	26,668	7.0%

Budget Notes:

City Of Homer
2017 Operating Budget

0612 PORT & HARBOR - PIONEER DOCK MAINTENANCE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	17,433	17,903	18,001	18,001	19,114	1,113	6.2%
5102	Fringe Benefits	11,760	10,905	10,979	10,979	11,137	158	1.4%
5103	Part-time Wages	0	725	1,854	1,854	1,960	106	5.7%
5104	Part-time Benefits	0	104	274	274	249	(25)	-9.0%
5105	Overtime	281	80	239	239	239	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	4,927	0	0	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>29,474</u>	<u>34,642</u>	<u>31,347</u>	<u>31,347</u>	<u>32,699</u>	<u>1,352</u>	<u>4.3%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	505	1,045	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	1,888	949	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	642	1,170	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	0	1,212	1,000	1,000	1,000	0	0.0%
<u>Total Maint. and Operations</u>		<u>3,035</u>	<u>4,376</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>32,509</u>	<u>39,019</u>	<u>37,347</u>	<u>37,347</u>	<u>38,699</u>	<u>1,352</u>	<u>3.6%</u>

Budget Notes:

City Of Homer
2017 Operating Budget

0614 PORT & HARBOR - DEEP WATER DOCK MAINTENANCE				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	17,433	17,903	18,001	18,001	19,114	1,113	6.2%
5102	Fringe Benefits	11,760	10,907	10,979	10,979	11,137	158	1.4%
5103	Part-time Wages	0	725	1,854	1,854	1,960	106	5.7%
5104	Part-time Benefits	0	103	274	274	249	(25)	-9.0%
5105	Overtime	281	80	239	239	239	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	4,927	0	0	0	0	0.0%
	Total Salaries and Benefits	29,474	34,644	31,347	31,347	32,699	1,352	4.3%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,038	607	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	8,117	2,202	8,000	8,000	8,000	0	0.0%
5210	Professional Services	0	0	0	0	0	0	0.0%
5231	Tools and Equipment	318	229	1,000	1,000	1,000	0	0.0%
5250	Camera Area Network	0	0	0	0	5,000	5,000	0.0%
5602	Safety Equipment	12	0	2,000	2,000	2,000	0	0.0%
	Total Maint. and Operations	9,485	3,037	11,500	11,500	16,500	5,000	43.5%
Total		38,959	37,681	42,847	42,847	49,199	6,352	14.8%

Budget Notes:

5209: The account will likely be overrun for FY 2016 because of an emergency mooring buoy repair needed in June, so that we can moor the Cruise ships to the dock.

5250: Camera Area Network is a newly added line item.

**City Of Homer
2017 Operating Budget**

0615 LOAD & LAUNCH RAMP				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	0	0	23,013	23,013	22,920	(93)	-0.4%
5102	Fringe Benefits	0	129	14,075	14,075	13,321	(754)	-5.4%
5103	Part-time Wages	0	0	10,352	10,352	7,987	(2,365)	-22.8%
5104	Part-time Benefits	0	0	1,531	1,531	1,016	(515)	-33.6%
5105	Overtime	0	0	0	0	-	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	0	0	0	0	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>0</u>	<u>129</u>	<u>48,971</u>	<u>48,971</u>	<u>45,243</u>	<u>(3,728)</u>	<u>-7.6%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	0	0	500	500	500	0	0.0%
5203	Fuel and Lube	0	0	1,300	1,300	1,300	0	0.0%
5209	Building & Grounds Maintenance	0	0	6,000	6,000	6,000	0	0.0%
5210	Professional Services	0	0	1,500	1,500	1,500	0	0.0%
5217	Electricity	0	0	4,600	4,600	600	(4,000)	-87.0%
5218	Water	0	0	0	0	2,000	2,000	0.0%
5219	Sewer	0	0	0	0	2,000	2,000	0.0%
5220	Refuse and Disposal	0	0	2,810	2,810	2,810	0	0.0%
5231	Tools and Equipment	0	0	2,000	2,000	2,000	0	0.0%
5250	Camera Area Network	0	0	0	0	5,000	5,000	0.0%
5252	Credit Card Expenses	0	0	0	0	5,000	5,000	0.0%
5602	Safety Equipment	0	0	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>-</u>	<u>-</u>	<u>19,710</u>	<u>19,710</u>	<u>29,710</u>	<u>10,000</u>	<u>50.7%</u>
<u>C/O and Transfers</u>								
5990	TRANSFERS TO L/L RESERVE	0	0	51,819	51,819	46,354	(5,465)	-10.5%
	<u>Total</u>	<u>-</u>	<u>129</u>	<u>120,500</u>	<u>120,500</u>	<u>121,307</u>	<u>807</u>	<u>0.7%</u>

Budget Notes:

5602: FY 2016 will overrun the budget. A one time safety equipment purchase is needed (new fire extinguishers and boxes for the new facility).

5250: Camera Area Network is a newly added line item.

5252: Credit Card processing fees will be allocated to this division.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2017 Operating Budget**



CAPITAL PROJECT FUNDS

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

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

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

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

Depreciation Reserves include:

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

Project Reserves Include:

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

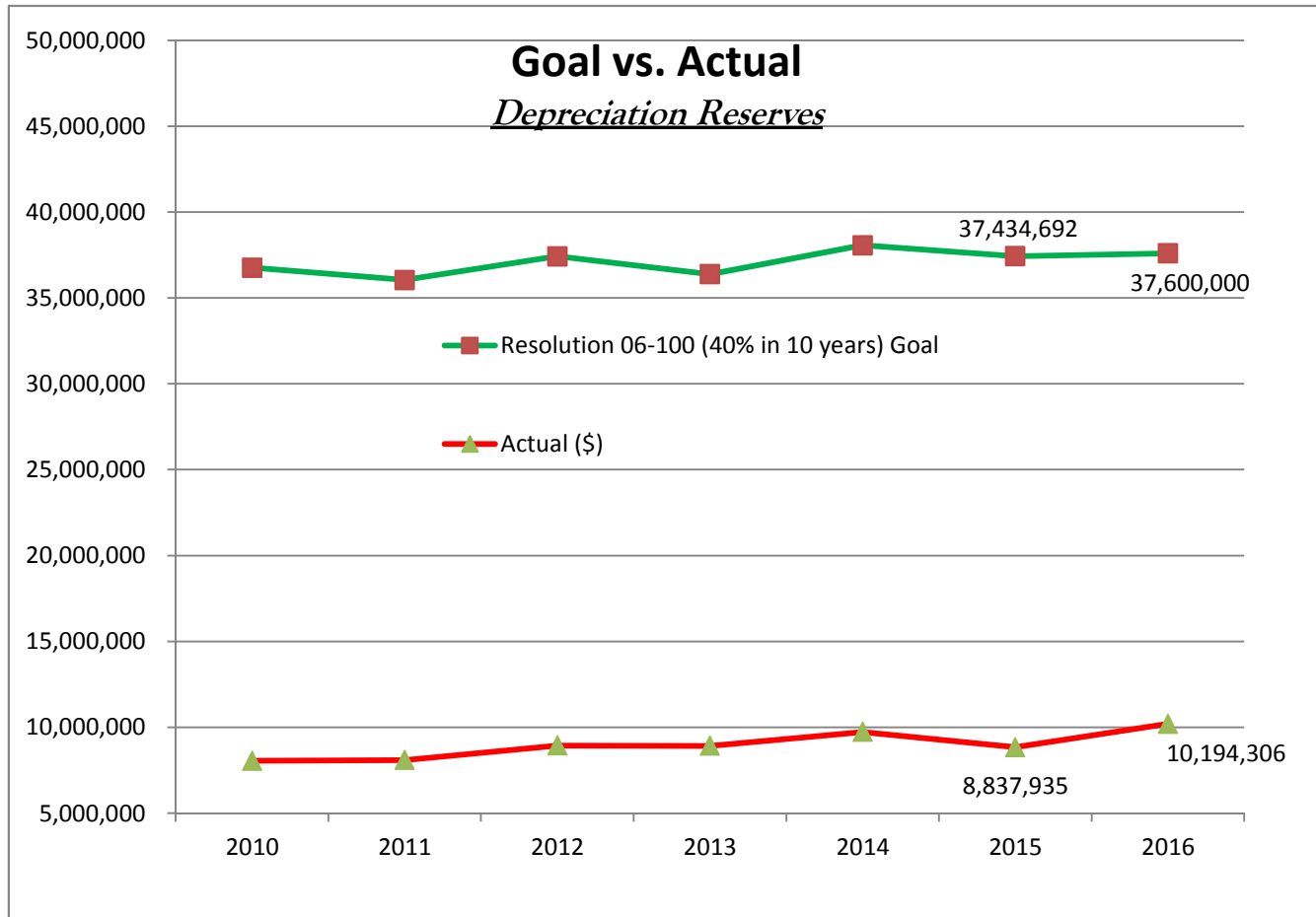
City of Homer
2017 Operating Budget

Notes:

1. **General Fund Capital Project Reserves** (151) are either funded in full or in part by grants or loaning agencies.
2. **General Non-Capital Project Reserves** (157) are to account for projects that are funded either in full or in part by grants or loaning agencies. These are usually small in dollar amount.
3. **HART** (Homer Accelerated Roads & Trails) (160 & 165) and **HAWSP** (Homer Accelerated Water & Sewer Projects) (205) are generally funded by sales tax. Currently, funding to the HART fund has been suspended and one- sixth of all sales tax goes to the HAWSP fund. New roads, new trails, and refurbishing existing ones are funded through this HART fund. New Water & Sewer infrastructures are funded through HAWSP.
4. **Port & Harbor Depreciation Reserves** (456 & 452) – Fund 456 includes the depreciation reserves and the **Harbor Bond Reserve**. Fund 452 is established to account for the Port & Harbor Enterprise Fund's fleet reserves.

City of Homer 2017 Operating Budget

FY	<u>Net Capital Assets</u> (<i>Net of Accum. Depreciations</i>) <i>*(Excluding WIP)</i>	<u>Resolution 06-100</u> <u>(40% in 10 years) Goal</u>	<u>Actual (\$)</u>	<u>Actual (%)</u>
2008	88,665,508	35,466,203	8,036,583	9%
2009	96,986,478	38,794,591	7,963,955	8%
2010	91,895,019	36,758,008	8,046,052	9%
2011	90,111,170	36,044,468	8,097,563	9%
2012	93,547,357	37,418,943	8,934,673	10%
2013	90,971,536	36,388,614	8,918,723	10%
2014	95,160,264	38,064,106	9,728,298	10%
2015	93,586,731	37,434,692	8,837,935	9%
2016	94,000,000	37,600,000	10,194,306	11%



City of Homer
2017 Operating Budget

Depreciation Reserve

General Fund

Fund & Account #	A/C Name	Actual 12/31/2012	Actual 12/31/2013	Actual 12/31/2014	Actual 12/31/2015	Est. 12/31/2016
156-0367	PUBLIC ART RESERVES	3,181	3,181	171	171	171
156-0369	SEAWALL RESERVES	30,640	40,640	50,640	57,513	37,185
156-0370	Animal Shelter	12,132	(5,840)	(25,895)	(29,158)	0
156-0372	Parks Needs Assessments		500	15,208	680	680
156-0375	General Fund Reserves	421,800	228,600	232,397	91,470	117,114
156-0377	Public Safety Building		300,000	96,738	314,634	107,814
156-0378	Fire Hall Improvements	0	0	0	0	(17,090)
156-0384	CITY HALL DEPRECIATION	(69,432)	(86,182)	(88,533)	(91,796)	78,204
156-0385	PARKS & REC DEPRECIATION	101,848	98,707	88,707	79,381	74,381
156-0387	PLANNING DEPRECIATION	61,075	61,075	36,075	36,076	46,076
156-0388	Airport Reserve	98,302	67,812	27,607	27,608	27,608
156-0390	LIBRARY DEPRECIATION	80,443	38,332	32,589	14,703	14,703
156-0393	FIRE DEPRECIATION	142,322	90,362	76,583	45,302	44,175
156-0394	POLICE DEPRECIATION	196,766	144,806	144,806	101,078	84,296
156-0395	PUBLIC WORKS DEPR.	392,347	367,924	364,464	235,013	299,815
156-0396	OLD MIDDLE SCHOOL DEPR.	194,571	194,571	188,281	188,131	188,131
156-0397	Fishing Hole Depr Res	(360)	110,316	110,316	113,546	113,546
156-0398	Information Systems Res.	0	6,264	6,264	(24,658)	7,746
156-0399	SISTER CITIES	18,708	18,708	18,196	18,197	18,197
Fund Balance		1,684,343	1,679,775	1,374,613	1,177,891	1,242,752

General Fund - Fleet

Fund & Account #	A/C Name	Actual End of 2012	Actual End of 2013	Actual End of 2014	Actual 12/31/2015	Est. 12/31/2016
152-0375	ADMIN FLEET RESERVES	58,661	61,923	63,391	66,383	68,918
152-0380	Administrative	41,929	41,929	41,929	41,929	41,929
152-0381	FIRE FLEET RESERVES	145,856	116,998	124,417	116,998	(7,187)
152-0382	POLICE FLEET	68,132	47,336	9,612	17,032	33,822
152-0383	PUBLIC WORKS FLEET	328,323	178,933	169,996	116,112	128,708
152-0391	FLEET INSURANCE RESERVES	130,363	130,363	139,819	139,819	139,818
Fund Balance		773,263	577,481	549,163	498,272	406,008

Water & Sewer Depreciation Res.

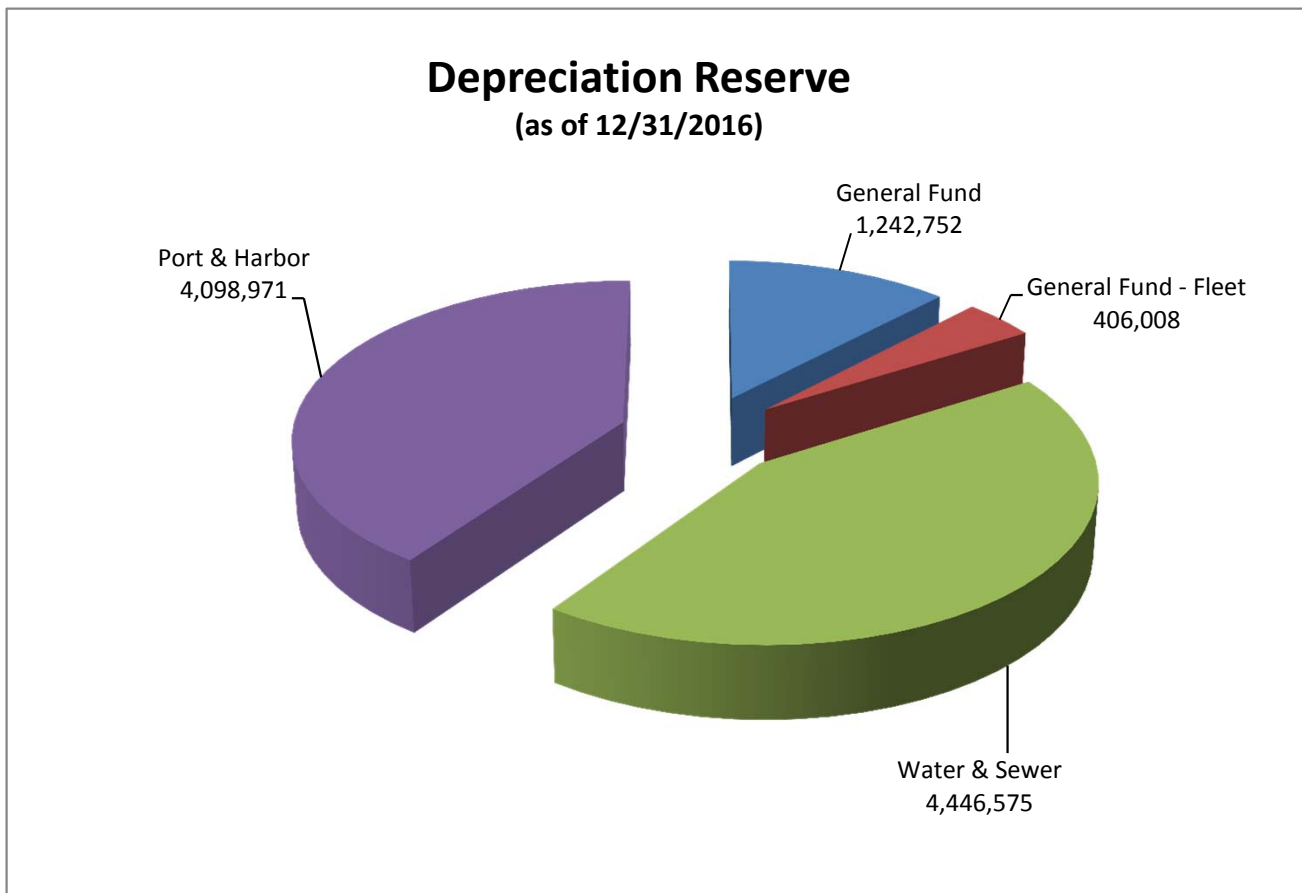
Fund & Account #	A/C Name	Actual End of 2012	Actual End of 2013	Actual End of 2014	Actual 12/31/2015	Est. 12/31/2016
256-0378	Water	2,215,273	2,162,561	2,217,062	2,224,878	2,490,079
256-0379	Sewer	2,065,520	1,794,382	1,837,713	1,861,716	1,930,940
256-0380	Spit Reservoir Tank Repair	(6,040)	(6,040)	(6,040)	(6,040)	(6,040)
256-0381	Soundview/Woodard CK Sanitary	(98,404)	(98,404)	(98,404)	(98,404)	(98,404)
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		4,306,348	3,982,499	4,080,331	4,112,150	4,446,575

Port & Harbor Depreciation Res.

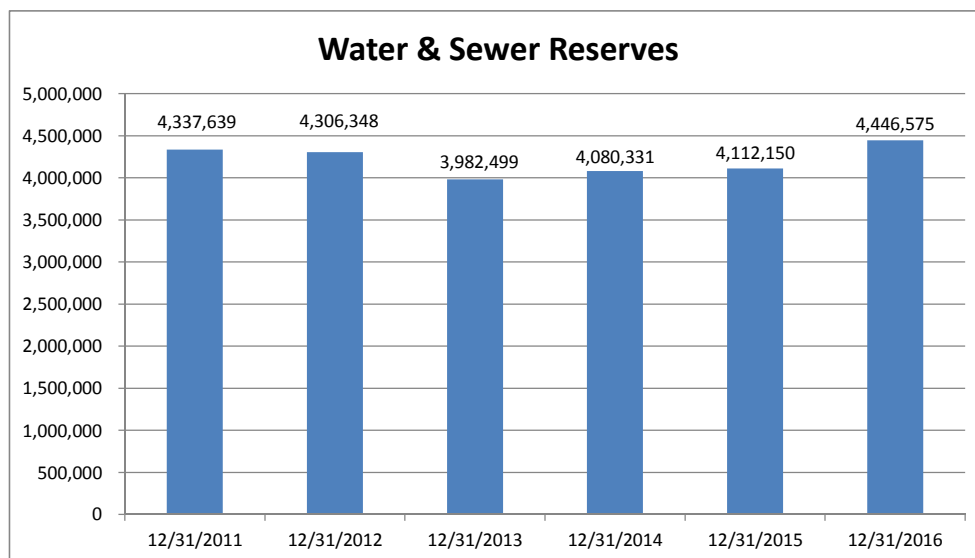
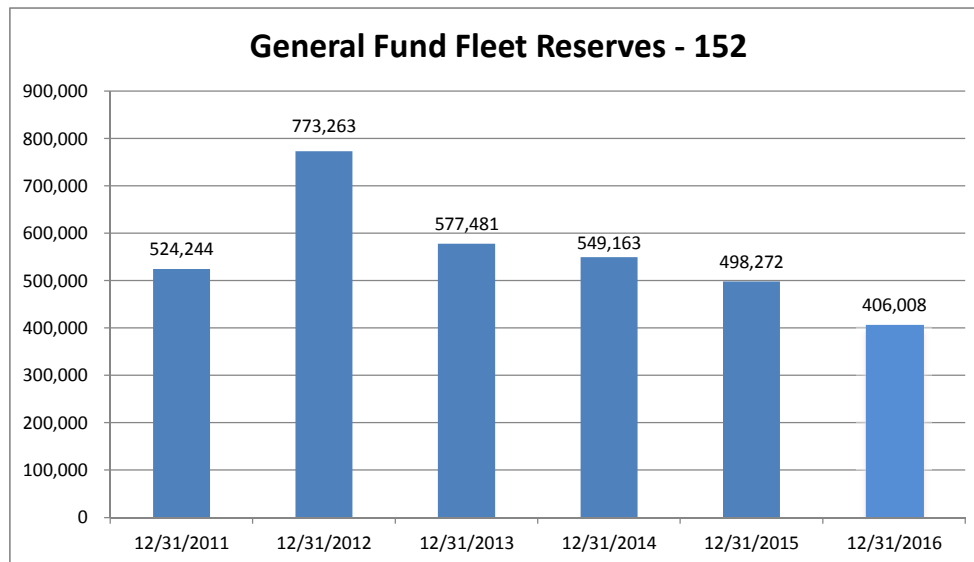
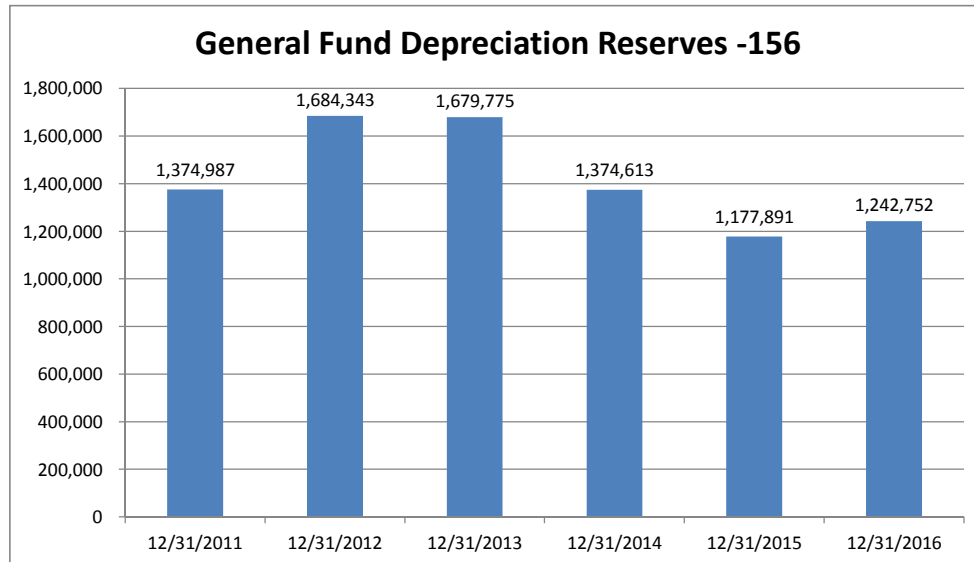
Fund & Account #	A/C Name	Actual End of 2012	Actual End of 2013	Actual** End of 2014	Actual 12/31/2015	Est. 12/31/2016
456-0380	P & H Reserve	1,583,525	1,761,102	3,354,254	2,637,893	3,685,162
456-0382	P & H Bond Reserve	500,000	827,672	267,045	280,995	292,595
452-0374	P & H Fleet Reserve	87,194	90,195	102,892	130,735	121,214
Fund Balance		2,170,718	2,678,969	3,724,191	3,049,623	4,098,971

City of Homer 2017 Operating Budget

Depreciation Reserve	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
General Fund	1,684,343	1,679,775	1,374,613	1,177,891	1,242,752
General Fund - Fleet	773,263	577,481	549,163	498,272	406,008
Water & Sewer	4,306,348	3,982,499	4,080,331	4,112,150	4,446,575
Port & Harbor	2,170,718	2,678,969	3,724,191	3,049,623	4,098,971
<u>Total</u>	<u>8,934,673</u>	<u>8,918,723</u>	<u>9,728,298</u>	<u>8,837,935</u>	<u>10,194,306</u>



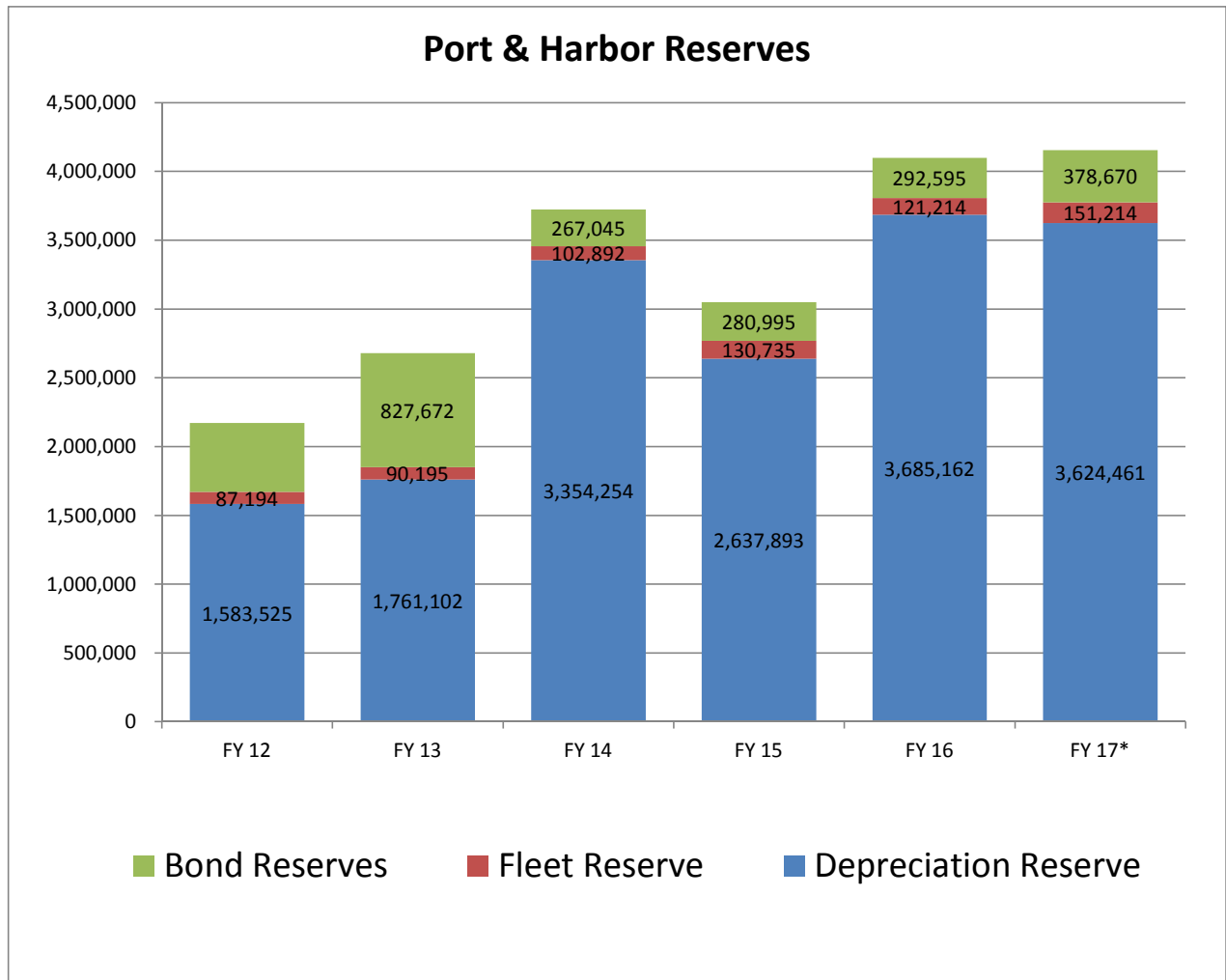
City of Homer
2017 Operating Budget



**City of Homer
2017 Operating Budget**

<u>Fiscal Year</u>	<u>Depreciation Reserve</u>	<u>Fleet Reserve</u>	<u>Bond Reserves</u>	<u>Total</u>
FY 11	1,792,059	68,634	0	1,860,693
FY 12	1,583,525	87,194	500,000	2,170,718
FY 13	1,761,102	90,195	827,672	2,678,969
FY 14	3,354,254	102,892	267,045	3,724,191
FY 15	2,637,893	130,735	280,995	3,049,623
FY 16	3,685,162	121,214	292,595	4,098,971
FY 17*	3,624,461	151,214	378,670	4,154,345

*Estimated



**CITY OF HOMER
2017 OPERATING BUDGET**

<u>Line</u>	<u>Fund Dept</u> <u>A/C</u>	<u>Requests (\geq \$5000) Description</u>	<u>BY</u>	<u>Amount</u>	<u>City</u> <u>Manager</u> <u>Approved</u>	<u>Council</u> <u>Approved</u>	
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>G</u>	<u>J</u>	
1	156-0384	City Hall Roof	City Hall	170,000			133
2	156-0393	Light Tower on R-1 Fire Dept Admin	Fire	25,000			134
3	156-0393	Emergency Ventilators	Fire	20,000	20,000	20,000	135
4	156-0390	Air Handler Maintenance	Library (PW)	18,000			136
5	152-0382	New Vehicle Request (2)	Police	90,000	90,000	90,000	137
6	456-0380	Fire Cart Refurbish	Port	25,000			138
7	456-0380	Replace Gangway Decking	Port	5,000			139
8	456-0380	Replace 12x12 bullrails DWD	Port	10,000			140
9	456-0380	Steel Grid and System 4 Decking	Port	6,000			141
10	456-0380	Upgrade P/D Lighting to LED	Port	25,000	25,000	25,000	142
11	456-0380	Parking Pay Stations Ramps 1,2,3	Port	45,000	45,000	45,000	143
12	452-0374	Manlift Replacement	Port	30,000	30,000	30,000	144
13	456-0380	Harbor Piling Cathodic Protection	Port	200,000	200,000	200,000	145
14	456-0380	Fish Dock Bait Room Refrigeration Design	Port	8,000			146
15	456-0380	Fish Dock Gratings	Port	10,000			147
16	456-0380	Fish Dock Crane #4 Refurbish	Port	85,000			148
17	456-0380	Conex Storage Unit	Port	10,000	10,000	10,000	149
18	152-0383	Building Maint. Van	PW	49,000	49,000	49,000	150
19	152-0383	PW Light Duty Pickup	PW	30,000	30,000	40,000	151
22	256-0379	Aeration Blower	Sewer	189,000			152
23	256-0379	Sewer Plant Control Ccomputer (PLC)	Sewer	129,100	47,790	47,790	153
24	256-0379	Shaft Air Meters	Sewer	19,500	19,500	19,500	154
25	256-0379	Heating and Air System at STP	Sewer	280,000	280,000	280,000	155
26	256-0378	Raw Water Pump	Water	35,000	35,000	35,000	156
27	152-0383	Pathway Sander Unit	PW	9,000			157
28	152-0385	Bishops Pavillion Roof Replacement	PARC	25,000			158
29	156-0385	Education on Pet Ownership	PARC	4,500			159
30		KHP Hydroseeding and BB Court	PARC	25,000			160
31		Pave Coal Point Parking Lot	PARC	76,000			161
32		KHP Drainage Repoar	PARC	75,000			162
33	156-0385	Signage for New Regulations	PARC	20,000	10,000	10,000	163
34		New Banners on Pioneer Ave	PARC	5,000			164
35		Greatland Trail Rehab	PARC	25,000			165
36		Liscensed Microwave WAN	IT	130,000			166
37	803-0375	Library Computer Replacements	Library	20,000	20,000	20,000	167
38	803-0375	Library Books	Library	12,723	12,723	12,723	168
39							
40		Personnel/Operating Budget Requests					
41	100-0171	Building Maintenance Tech 1	PW	66,200	16,000	16,000	169
42	100-0178	Building Custodian	PW	54,800			170
43	100-0110	Bring CM Admin Assistant to full time	Admin	20,000	20,000	20,000	171
44							
45		Council Budget Request					
46	156-0384	ADA Transition Study	Council	25,000		25,000	172
47							
48							
49							
50							
	Total Capital Requests Only			1,965,823	924,013	959,013	

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Public Works/City Hall Date 9/20/2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description

City Hall Roof Replacement

Fund Name:

General Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Account Name:

City Hall Depreciation Reserves

Account #

156-0384-5903

Estimated Cost:

\$140,000 to \$200,000

Justification:

City Hall was expanded in 1985 and a new tar built-up system roof was installed. This was failing and was replaced in 1998 with an inexpensive rolled torch-down system with a life expectancy of 12 to 15 years. In 2017, the roof system will be 19 years old. There have been minor leaks off and on the last few years that have been controlled with tar patches, but the system needs to be replaced. The project would be for a modern, long lasting, PVC or EPDM mechanically fastened roof system that includes all new perimeter and interior metal flashing, and new drains. The budget includes design and construction, with a range to include the potential for having to tear off the old roof membranes. This will be determined during the architectural review and design process.

Consolidated Roofing gave budget number of \$16/sf tear-off and new PVC (6800 x \$16 = 108,800)
26/sf if tapered insulation system used (6800 x \$26 = \$176,800)

Requestor's Name: Dan Gardner / Mike Riley

Department Head Approval: *Dan Meyer*

City Manager Recommendation:

Date 10-4-16

Approved

Denied

Comments

Kaloni Koester
Contribute some funding to City
Hall reserves to eventually
be able to accomplish this
project

Dan's 2017 Capitol Requests

9/29/2016 11:18 AM

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Fire Department Date 8/24/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Replace malfunctioning

light tower on R-1

Fund Name: Fire Department Administration

Account Name: Vehicle Maintenance *Fire Reserve*

Account # 100.0150.5207 *156-0393*

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The existing light tower, used to light the scene of emergencies during the dark, is an essential piece of safety equipment that provides a safer working environment during emergencies. This light source is currently inoperable and cannot be fixed again (it has been worked on multiple time over the last several years). This project would completely replace the existing halogen system with a new, LED system, which would be as bright but use significantly less power from the existing generator.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied Kurt Koefen

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Fire Department Date 8/29/2016

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Emergency Ventilators

Fund Name: Emergency Medical Services *Fire Reserve*

Account Name: Capital Equipment

Account # 100.0152.5901 156-0393

Estimated Cost: \$20,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Current standards of practice for patients in respiratory distress due to congestive heart failure, chronic obstructive pulmonary disease (COPD), and apnea require the use of specialized equipment that can be used to provide ventilatory assistance with supplemental oxygen. A device that can provide continuous positive airway pressure (CPAP), or function as a transport ventilator when a patient is not breathing is ideal. This device (one for each primary ambulance) will allow our ALS providers (EMT-2, 3, or paramedics) to provide this necessary skill, potentially eliminating the need to intubate the patient, which has been shown to increase the time in hospital care, which could help reduce the length of hospital admissions and costs to the patient. We have been working with our EMS medical Director to develop policies and procedures for this level of care.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation:

Date 10.4.16

Approved Kurtis Koster

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Library/Public Works Date 9/20/2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description

Air Handler Duct Cleaning Contract

Fund Name: Library Depreciation

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Account Name: Library Building Maintenance

Account # 156-0390

Estimated Cost: \$18,000

Justification:

This is recommended maintenance on the air handler system ducting. The recommended time between cleaning is 5 years and the building will have been online for 11 years in 2017 with no cleaning to date. This is necessary to keep the system and coils running efficiently and for safety as the collected debris in the ducts can contain bacteria, etc.

Contractor needs to cut and install quite a few access hatches into the ducting, rent a high-lift machine, and pay room & board. The estimate is for seven days to complete the project. The cost should be less in the future since the access hatches will already be installed.

Requestor's Name: Mike Riley / Dan Gardner

Department Head Approval: *Daney Meyer*

City Manager Recommendation:

Date 10.10.16

Approved

Denied

Comments

Katei Keates
funding transferred to reserves
to eventually tackle this

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
Year 2017**

Requesting Department Police Date 8/23/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description New Vehicle Purchases

Fund Name: General Fund

Account Name: Fleet Reserve

Account # 100-160-382 152-0382

Estimated Cost: \$90,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The approval of this request will result in the purchase and equipping of two new patrol vehicles. The police department is currently operating four vehicles with over 100,000 miles on them and one with over 150,000 miles. These vehicles are well beyond the point of retirement and cannot be counted on to perform safely during pursuits. They are often out of service for maintenance and the maintenance costs per vehicle are rapidly increasing. The types of repairs being required are getting bigger and more expensive and sometimes exceed the capabilities of our public works department. It is essential that we continue to upgrade our fleet and replace these aging vehicles. We can no longer rely on some of our vehicles for trips to Anchorage or Kenai. Funding this request will improve our response times, readiness and safety. We were able to replace two of our vehicles in 2016. If we replace two more in 2017 and 2018 we will be at a point where we could replace one vehicle annually to maintain our fleet in a safe and responsible manner.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 8/23/2016

Approved Katei Kweety

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____
Salary Range & Step _____
Full-time ☐
Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Fire Cart Refurbish 2017
Fund Name: Port and Harbor
Account Name: Reserves
Account # 456-380
Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____
5102 Fringe Benefits _____
5103 P/T Employees _____
5104 Fringe Benefits P/T _____
5105 Overtime _____
Total Personnel Cost _____

Justification:

This is year three of a seven year in-house fire cart refurbish project.

Requestor's Name: Aaron Glidden Manintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 9-10-16

Approved _____

Denied Katie Kolesky

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Replace gangway decking

Fund Name: Port and Harbor

Account Name: Reserves

Account # 456-380

Estimated Cost: \$5,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This is a refurbishment project that will help resolve a slip trip hazard on one of our older access ramps, by replacing the grip strut walking surface.

Requestor's Name: Aaron Glidden Maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation: _____ Date 10.12.16

Approved

Denied

Comments

Kellie Keston
Incorporate into maintenance
budget

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Replacement 12x12 bullrails d/w/d

Fund Name: Port and Harbor

Account Name: port and harbor reserves

Account # 456-380

Estimated Cost: \$10,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

There are sections of the 12"x12" presure treated d/w/d bullrail that need to be replaced due to hard use and age.

Requestor's Name: Aaron Glidden Maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

Keller Kwesty
incorporate into maintenance
budget

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Steel grid and system 4 decking

Fund Name: port and harbor

Account Name: reserves

Account # 456-380

Estimated Cost: \$6,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Maintenance has identified the need to begin replacing the walking/working surface of the steel grid. This funding will also allow us to stock replacement lumber for system 4 floats as well. Replacement of these high use items are necessary due to age and wear.

Requestor's Name: Aaron Glidden maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 10-10-16

Approved _____

Denied _____

Comments _____

Kurt Koester
Incorporate into maintenance
budget

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Upgrade P/D lighting to LED

Fund Name: Port and Harbor

Account Name: Reserves

Account # 456-380

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This funding will allow us to replace 12-1000watt high pressure sodium lights with energy efficient LED lights. The return on investment for this upgrade is 4 years.

Requestor's Name: Aaron Glidden Maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 10-12-16

Approved _____

Denied _____

Comments: see PER

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-15,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Parking pay stations ramps 1,2,3

Fund Name: Port and Harbor

Account Name: Reserves

Account # 456-380

Estimated Cost: \$45,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This project will allow us to upgrade the parking fee stations at the busiest ramps at the harbor. The new Kiosks will be the same brand and style as the system we installed at the Load and Launch ramp Spring of 2015. Electronic payment systems have become the norm, and we know that the ease of use increases revenue. Electronic payment systems also reduce staff labor and increase productivity.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation:

Date 10.10.16

Approved Katie Koester

Denied _____

Comments less cash handling is an important control measure

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-13,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Manlift replacement

Fund Name: Port and Harbor

Account Name: Fleet Reserves

Account #: 452-0374

Estimated Cost: \$30,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Justification:

Currently we own a scissor lift type man lift that is primarily used on the fish dock but also shared with the maintenance department around the facility. Over the last few years we have been adding structure to the facility that will require maintenance using a man lift capable of raising crews up to 40' off the ground safely. For instance this year we installed 12-40' light poles between the load and launch ramp and the D/W/D cargo storage yard. Many of these new poles have cameras on them as well as lights which will require periodic maintenance to keep them working. Currently we are able to schedule with Public Works for the use of their bucket truck and operator but we know that puts additional hours on their used equipment and often times our schedules don't mesh. In this project we would purchase a quality used man lift to replace the old scissor lift on the fish dock. The replacement unit will be used by both P/Harbor maintenance and fish dock employees.

Requestor's Name: Aaron Glidden George Tyrer

P/H maintenance F/D supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Approved

Denied

Comments

Keller West

Date 10/10/16

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Port and Harbor Date 9-13,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Harbor Piling cathodic protection

Fund Name: Port and Harbor

Account Name: Port and Harbor reserves

Account # 456-380

Estimated Cost: \$200,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

There are over 500 steel piles employed in Homer harbor holding the float systems in place. Some of these pile are now over 30 years old and although they were initially protected by hot dip galvanize. Over time this protection has worn away leaving the metal exposed to electrolysis. Adding cathodic protection will need to be a multiyear project in order to completely protect the older generation of piles.

Requestor's Name: Aaron Glidden P/H Maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation: _____ Date _____

Approved Kate Kuester

Denied _____

Comments necessary to protect infrastructure

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-14,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fund Name: Fish dock bait room refrigeration

Account Name: design

Account #: Port and Harbor

Estimated Cost: \$8,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

It has been a long term goal to be able to keep the cold storage room of the Ice Plant operational year round so as to be able to continue to serve the fish buyers and fisherman who fish in the Pacific Cod season during the winter shutdown season. This project would allow us to engage a refrigeration engineer to design this improvement into the existing facility.

Requestor's Name: George Tyere Fish dock supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Port and Harbor Date 9-14,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fish dock gratings

Fund Name: Port and Harbor

Account Name: Reserves

Account # 456-380

Estimated Cost: \$10,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This is refunding an ongoing gratings replacement project for the Fish Dock

Requestor's Name: George Tyere fish dock supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied _____

Comments _____

Katie West
incorporate into maintenance
budget

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-14,2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fish Dock crane # 4 refurbish

Fund Name: Port and Harbor

Account Name: port and harbor reserves

Account # 456-380

Estimated Cost: \$85,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This is a continuation of the fish dock crane refurbishment project.

Requestor's Name: George Tyere Fish Dock supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation: _____ Date 10.10.16

Approved _____

Denied _____

Comments _____

[Signature]

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Port and Harbor Date 9-14,2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Conex storage units

Fund Name: Port and Harbor

Account Name: Reserves

Account # 456-380

Estimated Cost: \$10,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The port and harbor maintenance department is requesting to replace the two conex storage units that are used for the purpose of storing important and valuable port harbor repair components. Due to the maintenance departments limited amount of fenced yard area we use the Conex vans as a way to expand our secure/storage capabilities. The old units are rusted through and we are seeing water damage from rain and snow.

Requestor's Name: Aaron Glidden Maintenance supervisor

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Date 10-4-16

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Parks/Public Works Date 9/20/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Building Maintenance Van

Fund Name: PW Vehicle Depreciation

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Account Name: C-O Rolling Stock

Account # 152-0383-5902

Estimated Cost: \$49,000

There are a number of very old light duty vehicles at Public Works that have, or are about to exceed their useful life. It is getting more difficult to obtain some of the parts necessary to keep them on the road. Attached is a listing of the PW light duty vehicles and their age to provide an overview for anticipating vehicle replacements in the near future.

This particular request is to replace the 1995 Chevy Astro van (22 years old in 2017) that is in use in the building maintenance department. It was originally owned by the state as a commercial truck inspection vehicle, and was then handed down to the Homer Police Department for transporting prisoners before ultimately going to building maintenance. This vehicle is under constant repair with over 228,000 miles. It currently needs a new ABS control module which can no longer be obtained.

The proposed new van will be a full size van with 4-wheel drive.

Requestor's Name: Mike Riley / Dan Gardner

Department Head Approval: 

City Manager Recommendation: 

Date 10.4.16

Approved

Denied

Comments

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Parks/Public Works Date 9/20/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Light Duty Pickup

Fund Name: PW Vehicle Depreciation

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Account Name: C-O Rolling Stock

Account # 152-0383-5902

Estimated Cost: \$30,000

There are a number of very old light duty vehicles at Public Works that have, or are about to exceed their useful life. It is getting more difficult to obtain some of the parts necessary to keep them on the road. Attached is a listing of the PW light duty vehicles and their age to provide an overview for anticipating vehicle replacements in the near future.

This particular request is for a new Ford F150 truck which would ultimately be replacing a 1991 Chevy S10 pickup that is regularly being repaired. If this vehicle is not replaced, PW will need to plan on some extensive work to it over this winter. It would be throwing good money at a very old vehicle.

Requestor's Name: Dan Gardner

Department Head Approval: *Cary Meyer*

City Manager Recommendation:

Approved

Denied

Comments

Date

10.4.16

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Public Works Date 9/9/2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Replacement of Digester Aeration Blower

Fund Name: Sewer Reserve

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____
5102 Fringe Benefits _____
5103 P/T Employees _____
5104 Fringe Benefits P/T _____
5105 Overtime _____
Total Personnel Cost _____

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: 189,000.99

Justification:

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 month 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 This is usually more air 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.

Requestor's Name: Todd Cook

Department Head Approval: *Carey Meyer*

City Manager Recommendation:

Date 10.12.14

Approved _____

Denied *Katie West*

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Public Works Date 9/9/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Replace Programmable Logic Computer (PLC) at STP.

Fund Name: Sewer Reserve

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: \$129,101 \$47,790

Justification:

We are running the Sewer Treatment Facility with a 25 year old Programmable Logic Computer (PLC). The PLC is the automated control system that runs all the equipment at the Sewer Treatment Facility. The PLC is essential to the operation of the STP. Funds would replace 25 year old equipment and update programming.

Work can be phased as follows: Phase I PLC upgrade \$47,790, Phase II 505 I/O upgrade \$38,151 and Phase III PLC I/O spare, control Rm Panel upgrade \$43,160.

Requestor's Name: Todd Cook

Department Head Approval: Cathy Meyer

City Manager Recommendation: Kate Koester

Date 10.4.16

Approved

Denied

Comments

Project can be phased. Recommend funding 1st phase only.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Public Works Date 9/9/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Replace shaft air meters at

Wastewater Plant

Fund Name: Sewer Reserve

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: \$19,500

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The Wastewater Plant's main component is two, 500 foot deep shafts that act as an aeration tank. Air is injected into the waste stream as it enters and exits the shaft. Air is critical for lifting solids out of the shaft and for the removal of the solids from the system. The operators monitor and adjust the air daily. Correct adjustment are a key part of the waste treatment process. The meters, used to monitor and base adjustments on, are 25 years old and failing. The meters need to be replaced so the operators can make the most accurate adjustments possible to ensure compliance with the NPDES permit.

Requestor's Name: Todd Cook

Department Head Approval: Craig Meyer

City Manager Recommendation: Kate Wester

Date 10.5.16

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Public Works Date 9/9/2016

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ Hours Per Year _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Replace Heating and Air System at STP

Fund Name: Sewer Reserve

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: \$250,000

Justification:

The HVAC system at the Sewer Treatment Facility was originally installed in 1990. Much of the system is no longer functional and the control system is so out dated that it is almost impossible to find replacement parts. When we can find parts they are very expensive. The coils in the air handlers and heat recovery system are so corroded that they can not be repaired. The house on these units are very corroded also. Duct work, grilles and dampers are extremely corroded and need replacing. Funds would replace two of the three air handlers, the heat recovery system, duct work, grilles and dampers, that are non functional. Due to change in OSHA regulation the system should be designed by a mechanical engineer. Engineering fee are included in this request. The heat recovery system accounts for about half of this cost. OSHA requires a certain amount of air exchanges per hour in the building. The heat recovery system pulls some of the heat out of the air before it is exhausted so the boiler doesn't have to work as hard raising the temp of the fresh air that is being brought in to the building. It's reasonable to assume that we may see a slight savings due to the efficiency of the new heat recovery unit. Beside recovering heat it also removes some of the humidity, thereby reducing employee exposure to bacteria in the moist air. The humidity is also causing some operational issues with the chemicals used to remove solids from the waste stream.

Requestor's Name: Todd Cook

Department Head Approval: *Carol Meyer*

City Manager Recommendation: *Katie Koelsch*

Date 10-4-16

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Public Works Date 9/9/2016

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Raw water pump replacement

Fund Name: Water Reserve Fund

Account Name: WTR Reserve

Account # 256-378

Estimated Cost: \$35,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Replace a 40 year old raw water pump (pump #3). This pump is one of three pumps that we depend on to deliver raw water to the treatment facility. The pump shaft is extremely worn, wobbles and leak excessively. Water leakage is causing damage to building, the entry way and is a serious safety hazard in the winter months. Pump #1&2 were replaced using FY15/16 budget.

Requestor's Name: Todd Cook

Department Head Approval: *Carol Meyer*

City Manager Recommendation: *Kelci Koester*

Date 10.4.16

Approved

Denied

Comments

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Public Works Date 9/29/2016

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Pathway Sander Unit

Fund Name: PW Vehicle Depreciation

Account Name: C-O Rolling Stock

Account # 152-0383-5902

Estimated Cost: \$9,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Our pickup sander trucks are too large to sand many meandering portions of the Pioneer Avenue sidewalks (approximately 1600 lineal feet of meanders) leaving them un-sanded creating slippery conditions and a large liability to the city. Additionally, the detached Spruceview trail (2350 lineal feet) is left unsanded because a full size truck cannot travel the narrow path. This proposed .5 CY sander is a complete unit that fits into the back of the Tool Cat and will allow for sanding of these sidewalks. This is not a unit for doing long trails/paths that require significant travel distance from PW due to the small quantity of sand that can be carried. When considering construction of new paths/trails, the city should consider the added maintenance costs and consider making all trails wide enough to accommodate full size pickups for plowing and sanding.

Requestor's Name: Dan Gardner

Department Head Approval: Carey Meyer

City Manager Recommendation:

Date 10.10.16

Approved

Denied

Comments

Kate Vasey

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Bishop's Beach

Pavilion Roof Replacement

Fund Name: _____

Account Name: Parks & Rec Reserves

Account # 156-385

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The pavilion at Bishop's Beach is a well used facility and requires a new roof. This a general maintenance requirement of facility equipment.

(Project may be completed for less depending on using inhouse labor or contracting the work out.)

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied _____

Comments

Katie Kuester
good candidate for future grant
project

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Educational Outreach

Regulations and Responsible

Pet Ownership

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$4,500

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Educational Outreach Program through media – both radio and print on dog ownership responsibilities and regulations. This can be used to match funds from local entities for dispensers, receptacles and supplies. (A promise to provide \$500 towards Dispenser/Receptacles if the City matches this amount has been made by Homer Animal Friends. The Commission can match that amount with their remaining 2016 Budget)

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied _____

Comments _____

Kate Koester

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Karen Hornaday Park

Hydroseeding and Basketball

Court

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Topsoil and Hydroseeding the field area surrounding the new pavilion at Karen Hornaday Park, install new Basketball Court in area between the upper ballfield, restroom and new pavilion. Consideration was provided for the Skateboard park in the construction of the new Police Station but not the Basketball Court

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10/10/16

Approved _____

Denied _____

Comments

Kater Kewin
good candidate for grant

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Paving Coal Point Parking Lot

Fund Name: HART Program - Trails

Account Name: _____

Account # _____

Estimated Cost: \$76,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Pave Coal Point parking lot and stripe, same as the work completed at Bishop's Beach parking lot, using HART trails funds. (Seafarers memorial parking lot expansion, 2014, also was approved for HART Trail funded improvements, as a trailhead). Partnering with Port to pay for the project; this would create parking for ice dock area workers and the grid. This project may cost less than estimated due to the majority of work is done. Parking spaces to be designated for exclusive use of Coal Point Park patrons requested.

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10.10.16

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Karen Hornaday Park

Drainage Repair

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$75,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Justification:

Fix Ballfield Drainage Issues at Hornaday Park behind upper (far westerly) back field – the area along the outfield towards the west does not drain. Possible solution is to dig a deeper ditch to improve drainage.

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10-12-16

Approved _____

Denied _____

Comments

Kathy Lester
good grant candidate

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Regulatory Signage

Fund Name: _____

Account Name: Park Reserves

Account # 156-385

Estimated Cost: \$20,000 ~~\$10,000~~

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Justification:

The City Council has implemented a number of new regulations for city parks and beaches and appropriate signage should be installed to inform visitors and residents of the new regulations and requirements especially the city beaches/accesses and city parks i.e. Jack Gist Park

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10-10-16

Approved km. Katie Kuester

Denied _____

Comments Potential partners to help

w/ costs. Maybe sign in phases as
more work is being done
on Park Policy.

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Replace Street Banners for Pioneer Ave

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$5,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Initiate banner replacement program for Pioneer Ave, summer and winter banners. Have about 23 posts, for a total of about 50 banners for summer and winter decorations (a few replacements on hand). Immediate need is for new winter decorations; have fewer than half the number needed for the light posts, and many are in disrepair. (Commission priority is summer banners, working w Pioneer group, although if winter decorations are cheap, they are enjoyed by the community) includes printing setup and delivery costs

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10-10-16

Approved _____

Denied _____

Comments _____

Katie Kuester

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department PARC Advisory Commission Date 9/19/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Renew Budget Request

Trail Rehab

Fund Name: HART Program - Trails

Account Name: _____

Account # _____

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Request renewal of 2013 approved trail projects: Greatland Street Trail rehab together with Fairview Trail/Hornaday Park pathway along Fairview

Requestor's Name: PARC Advisory Commission

Department Head Approval: _____

City Manager Recommendation:

Date 10/10/16

Approved _____

Denied _____

Comments

Kate Koester

already approved in 2013
budget

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department IT Date 9/2/2016

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Licensed Microwave WAN

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$130,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

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

Requestor's Name: Nick Poolos

Department Head Approval: _____

City Manager Recommendation:

Date 10-10-16

Approved _____

Denied _____

Comments _____

Kalari Kuester
Did transfer \$ into reserves
increase we need to implement
Plan B quickly. Believed for now.

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Library Date Aug. 31, 2016

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Public-Use computer replacement

Fund Name: Library Donation -- 803

Account Name: Library -- 0375

Account # Computer-related items -- 5233

Estimated Cost: \$20,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Justification:

Computers and Internet access are core services of a public library in the 21st century. IT informs me that they can no longer support the existing computers going forward. Depreciation funds were requested the past three years but not funded; thus we have no budget to replace these computers, heavily relied upon by many members of the public (49,406 sessions in 2015) to job search, email, do taxes, apply for jobs and PFDs, create resumes, conduct business and do research. Cost: 25 CPUs with Windows license + 25 monitor stands @ \$800 each = \$20,000. It is particularly important to maintain computers and Internet access during periods of economic recession as fewer people can afford home Internet access and more rely on library access to information, email, job applications, etc.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation:

Approved

Denied

Comments

Kate West

Fund through Library
Donation Fund

Date 10.10.16

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017**

Requesting Department Library Date Oct. 10, 2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Books

Fund Name: Library Donation -- 803

Account Name: Library -- 0375

Account # Books -- 5228

Estimated Cost: \$12,723

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Justification:

The Library's book budget was cut by 43% in 2016. Thanks to a Rasmuson grant, the Library has been able to continue to update its collection and purchase many of the books local residents want to read. Grants are meant to supplement local support, however, and cannot be relied upon every year. The current \$27,000 book budget is insufficient to meet the needs and interests of a library our size, which circulated over 78,000 books in 2015. It is particularly important to maintain adequate library funding during times of economic downturn because library use tends to increase as people have less money. Adding \$12,723 from the Library Donation Fund to the book budget helps address that insufficiency, though the total will still represent a significant cut from 2015.

The Library Donation Fund currently holds \$32,723.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation:

Date 10-10-16

Approved

Denied

Comments

Katie Koestel
Fund through library donation
fund

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Public Works Date 9/29/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Building Maint Tech 1

Salary Range & Step 8B

Full-time ☒

Part-time ☐ Hours Per Year 2080

Request Other Than Personnel:

Description _____

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees \$38,000

5102 Fringe Benefits \$28,200

5103 P/T Employees \$15,000

5104 Fringe Benefits P/T \$1,000

5105 Overtime

Total Personnel Cost \$16,000

Account Name: PW General Maintenance

Account # 100.171.5101 - 5102

Estimated Cost: \$66,200

\$16,000

Justification:

With the number of current buildings to maintain (14 department bldgs. + 11 restroom facilities) our building maintenance division cannot keep up with the workload and needs additional help. Additionally, this position will help to cover for janitorial duties when one of our (2) custodians is on leave.

There has been no increase in Bldg Mntc. since prior to the construction of the library, the city hall expansion, the five new restrooms, or the new Harbormaster office. In the 2016 budget, this department lost the 6-month winter position used in Bldg Mntc. As soon as funds can come available, this position should be filled.

New buildings come with more work rather than less with all the new controls, air handling systems, security cameras, sprinkler systems, etc.

Requestor's Name: Dan Gardner / Mike Riley

Department Head Approval: Carey Meyer

City Manager Recommendation:

Date 10-7-16

Approved Am. Katie Kuester

Denied _____

Comments

reduced to P/T temporary position to help w/ small part of demand within budget constraints

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Public Works Date 9/29/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Building Custodian

Salary Range & Step 3B

Full-time ☒

Part-time ☐ Hours Per Year 2080

Request Other Than Personnel:

Description _____

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees \$29,500

5102 Fringe Benefits 25,300

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost 54,800

Account Name: Janitorial

Account # 100.0178.5101-5105

Estimated Cost: \$54,800

Justification:

We currently employ (2) full time custodians. With the number of current buildings to maintain (14 department bldgs. + 11 restroom facilities) our building maintenance custodial division cannot keep up with the workload and needs additional help. There has been no increase in Janitorial since prior to the construction of the library, the city hall expansion, the five new restrooms, or the new Harbormaster office.

Presently when one of our FT custodians is on leave or sick one of our Building Maintenance Technicians must fill in which detracts significantly from their other normal duties and costs the city due to paying higher salaries at overtime rates. We do currently have an on-call person that is sometimes available to work when a janitor is on leave.

Requestor's Name: Dan Gardner / Mike Riley

Department Head Approval: Craig Meyer

City Manager Recommendation:

Date 10-10-16

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2017

Requesting Department Administration Date 10/10/2016

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Executive Admin Assistant

Salary Range & Step 12-K

Full-time ☒

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: _____

Account # 100-0110-5101

Estimated Cost: GF \$18,500
(P/H - airport, slight
increase too)
\$ 2,000

Justification:

For the 2016 budget year, Administration cut the Executive Admin Assistant to a Part-time position. Throughout 2016 the department has struggled to make this cut work, but it has become apparant, that a Full-time Executive Admin Assistant is necessary in order to handle the workload placed on the City Manager, and in order to be responsive to the public.

Requestor's Name: Katie Koester

Department Head Approval: _____

City Manager Recommendation: Katie Koester

Date 10-10-16

Approved _____

Denied _____

Comments _____

**City of Homer
2017 Operating Budget**

Public Arts Reserve

156-0367

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						118
2012	Replace & Install New Welcome to Homer Letters	4992/5210	Budget	1,000		(1,468)	(350)
2012	Catalog Historical Documentation	4992/5231	Budget	1,000		(166)	484
2012	Guide Educational Materials	4992/5238	Budget	2,000		(303)	2,181
2012	Fisherman's Wall	4992	Budget	1,000			3,181
2012	Engineer/Architect	5212				(3,000)	181
2012	Transfer from (GF)	4990	Ord 12-20	3,000			3,181
12/31/2012							3,181
2013							3,181
12/31/2013							3,181
2014	Uniform Signage/PROFESSIONAL SERVICES	5210				(3,010)	171
12/31/2014							171
2015	Transfer from (GF)	4990	Budget	5,000			5,171
2015	Signage for Parks & Rec	5227				(300)	4,871
2015	Inventory City Art Works	5210				(4,700)	171
12/31/2015							171
2016							171
12/31/2016							171

**City of Homer
2017 Operating Budget**

Seawall Maintenance Reserves

156-0369 * Fund 808**

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						(1,068)
2012	Transfer from (GF)	4992	Budget	10,000			8,932
2012	Transfer from (GF)	4992	Ord. 12-03	60,000			68,932
2012	Expenses	5261	Expenses			(38,292)	30,639
12/31/2012							30,639
2013	Transfer from (GF)	4992	Budget	10,000			40,639
12/31/2013							40,639
2014	Transfer from (GF)	4992	Budget	10,000			50,639
12/31/2014							50,639
2015	Transfer from (GF)	4992	Budget	10,000			60,639
2015	Expenses	5101/5102	Expenses			(193)	60,447
2015	Expenses	5261	Expenses			(2,933)	57,513
12/31/2015							57,513
2016	Transfer from (GF)	4992	Budget	10,000			67,513
2016	Expenses	5101/5102	Expenses			(608)	66,905
2016	Expenses	5261	Expenses			(29,720)	37,185
12/31/2016							37,185

**City of Homer
2017 Operating Budget**

Animal Shelter Reserves

156-0370

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						12,132
2012	Annual Expenses						12,132
12/31/2012							12,132
2013	Annual Expenses		13-19(s)(a)			(17,972)	(5,840)
12/31/2013							(5,840)
2014	Annual Expenses		13-19(s)(a)			(20,055)	(25,895)
12/31/2014							(25,895)
2015	Annual Expenses - Gas Assessment PMT					(3,263)	(29,158)
12/31/2015							(29,158)
2016	Transfer from (GF)	4992	Budget	29,158			0
12/31/2016							0

**City of Homer
2017 Operating Budget**

Parks & Rec Needs Study

156-0372

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012							0
12/31/2012							0
2013		4905	donation	500			500
12/31/2013							500
2014	Annual amount	4905	donation	6,180			6,680
2014	Trsf from Planning Res 0387	4990	ord	25,000			31,680
2014	Trsf from Parks&Rec Res 0385	4990	ord	10,000			41,680
2014	Agnew & Beck Consulting	5210	Expenses			(26,473)	15,208
12/31/2014							15,208
2015	Agnew & Beck Consulting	5210	Expenses			(14,528)	680
12/31/2015							680
2016							680
12/31/2016							680

City of Homer
2017 Operating Budget

General Fund - General Reserve

156-0375

Update through 12/31/2016

☐ Audited ☒ Unaudited

Year/Date	Description	GL Code	Action Ref.	Revenues &		Expenditure		Balance as of
				Transfers	Budgeted	Actual		
1/1/2012								585,165
2012	Interest Income			6,817				591,982
2012	Transferred Out	5990				(170,364)		421,618
12/31/2012								421,618
2013	Interest Income			7,218				428,836
2013	Expenses					(419)		428,417
2013	Transferred Out	5990				(200,000)		228,417
12/31/2013								228,417
2014	Interest Income			3,797				232,214
12/31/2014								232,214
2015	Interest Income			4,800				237,014
2015	Expenses					(2,224)		234,790
2015	Transferred Out					(110,693)		124,097
2015	Gas line assessment					(32,628)		91,470
12/31/2015								91,470
2016	Transfer from (GF)	4992	Budget	85,270				176,740
2016	Interest Income			7,874				184,614
2016	Transferred Out					(67,500)		117,114
12/31/2016								117,114

**City of Homer
2017 Operating Budget**

Public Safety Building

156-0377

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012							0
12/31/2012							0
2013	Trsf frm Fire Reserve	4990	13-38(s)	50,000			50,000
2013	Trsf frm Police Reserve	4990	13-38(s)	50,000			100,000
2013	Trsf frm GF Reserve	4990	13-38(s)	200,000			300,000
12/31/2013							300,000
2014	Total Expenditures					(203,262)	96,738
12/31/2014							96,738
2015	Total Expenditures					(137,103)	(40,366)
2015	Transfer from GF Fund Balance	4990	15-18(s2)	355,000			314,634
12/31/2015							314,634
2016						(126,820)	187,814
2016						(80,000)	107,814
12/31/2016							107,814
						(17,846.56)	89,967
						(110,000.00)	(20,033)

**City of Homer
2017 Operating Budget**

Fire Hall Improvements

156-0378

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012							0
12/31/2012							0
2013							0
12/31/2013							0
2014							0
12/31/2014							0
2015							0
12/31/2015							0
2016				80,000			80,000
2016						(97,090)	(17,090)
12/31/2016							(17,090)

**City of Homer
2017 Operating Budget**

City - Hall Reserves

156 - 0384

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						(100,673)
2012	Transfer	4992		31,241			(69,432)
12/31/2012							(69,432)
2013	Annual Expenses	13-19(s)(a)			(16,750)		(86,182)
12/31/2013							(86,182)
2014	Annual Expenses	13-19(s)(a)			(2,351)		(88,533)
12/31/2014							(88,533)
2015	Gas line assessment				(3,263)		(91,796)
12/31/2015							(91,796)
2016	Transfer from (GF)	4992 Budget		170,000			78,204
12/31/2016							78,204

City of Homer
2017 Operating Budget

Parks & Rec Reserves

156 - 0385

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						78,335
2012	Transfer from GF	4992	budget	20,000			98,335
2012	Transfer from GF	4992	ord 12-32	40,000			138,335
2012	Expenses					(36,486)	101,848
12/31/2012							101,848
2013	Expenses					(3,141)	98,707
12/31/2013							98,707
2014	Transferred to P&R Needs Study 156-0372				(10,000)	(10,000)	88,707
12/31/2014							88,707
2015	Expenses					(2,800)	85,907
2015	Gas line assessment					(6,526)	79,381
12/31/2015							79,381
2016	Expenses					(5,000)	74,381
12/31/2016							74,381

**City of Homer
2017 Operating Budget**

Planning Reserves

156 - 0387

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						29,604
2012	Transfer	4992	budget	10,000			39,604
2012	Transfer	4992	ord 12-32	20,000			59,604
2012	Transfer (liquidate Junk Car res)	4990		1,472			61,076
12/31/2012							61,076
2013							61,076
12/31/2013							61,076
2014	Transfer to P&R Needs Study (156-0372)					(25,000)	36,076
12/31/2014							36,076
2015							36,076
12/31/2015							36,076
2016	Transfer from (GF)	4992	Budget	10,000			46,076
12/31/2016							46,076

**City of Homer
2017 Operating Budget**

Airport Reserve

156-0388

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						82,152
2012	Transfer	4992	budget	15,000			97,152
2012	Transfer	4992	ord 12-32	30,000			127,152
2012	Front Door					(21,850)	105,302
2012	Paving repair		12-38s		(7,000)	(7,000)	98,302
12/31/2012							98,302
2013	Total Expenses					(30,489)	67,813
12/31/2013							67,813
2014	Total Expenses					(40,205)	27,608
12/31/2014							27,608
2015							27,608
12/31/2015							27,608
2016							27,608
12/31/2016							27,608

**City of Homer
2017 Operating Budget**

Library Reserve

156-0390

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	Revenues &	Expenditure		<u>Balance as of</u>
				<u>Transfers</u>	<u>Budgeted</u>	<u>Actual</u>	
1/1/2012	Beginning balance as of 12/1/2012						52,845
2012	Transfers Operating	4992	budget	15,000			67,845
2012	Transfers Operating	4992	ord 12-32	30,000			97,845
2012	Total expenses					(17,221)	80,625
12/31/2012							80,625
2013	Total expenses					(42,111)	38,513
12/31/2013							38,513
2014	Total expenses					(5,743)	32,770
12/31/2014							32,770
2015	Grant	4514		930			33,700
2015						(13,051)	20,649
2015	Total expenses					(5,946)	14,703
12/31/2015							14,703
2016							14,703
12/31/2016							14,703

**City of Homer
2017 Operating Budget**

Fire Reserve

156-0393

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						70,907
2012	Transfers Operating	4992	budget	30,000			100,907
2012	Transfers Operating	4992	ord 12-32	60,000			160,907
2012	Total expenses					(18,585)	142,322
12/31/2012							142,322
2013	Expenses					(1,960)	140,362
2013	Transferred out	5990	ord 13-38s			(50,000)	90,362
12/31/2013							90,362
2014	Expenses					(13,779)	76,583
12/31/2014							76,583
2015	Expenses					(31,281)	45,302
12/31/2015							45,302
2016						(1,127)	44,175
12/31/2016							44,175

**City of Homer
2017 Operating Budget**

Police Reserve

156-0394

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						106,765
2012	Transfers Operating	4992	budget	30,000			136,765
2012	Transfers Operating	4992	ord 12-32	60,000			196,765
12/31/2012							196,765
2013	Expenses				(1,960)		194,805
2013	Transferred out	5990	ord 13-38s		(50,000)		144,805
12/31/2013							144,805
2014	Phone sys		budget		(40,000)		144,805
2014	Aircondition sys		budget		(25,000)		144,805
12/31/2014							144,805
2015	Expenses				(43,727)		101,078
12/31/2015							101,078
2016	Expenses				(16,783)		84,296
12/31/2016							84,296

**City of Homer
2017 Operating Budget**

Public Works Reserve

156-0395

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						259,259
2012	Transfers Operating	4992	budget	50,000			309,259
2012	Transfers Operating	4992	ord 12-32	100,000			409,259
2012	Expenses					(16,913)	392,346.47
12/31/2012							392,346
2013	Expenses					(24,423)	367,923
12/31/2013							367,923
2014	Expenses					(3,460)	364,463
12/31/2014							364,463
2015	Expenses (all others)					(58,123)	306,341
2015	transferred out - Gas Assessments x2	5990				(6,526)	299,815
2015	C/O Rolling Stock	5902				(64,803)	235,013
12/31/2015							235,013
2016				64,803			299,815
12/31/2016							299,815

**City of Homer
2017 Operating Budget**

Leased Property Reserve

156-0396

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						180,738
2012	Transfers Operating	4992	ord 12-32	20,000			200,738
2012	Expenses					(6,167)	194,571
12/31/2012							194,571
2013							194,571
12/31/2013							194,571
2014	HERC - Fire Code impr		ord 14-37		(19,000)	(6,290)	188,281
12/31/2014							188,281
2015	Expenses					(150)	188,131
12/31/2015							188,131
2016							188,131
12/31/2016							188,131

**City of Homer
2017 Operating Budget**

Fishing Hole Reserve

156-0397

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012	Transfers Operating	4992	budget	100,000			100,000
2012	Expenses					(360)	99,640
2012	Transferred out (Dredging)	5990				(100,000)	(360)
12/31/2012							(360)
2013	Other revenue	4902		110,676			110,316
12/31/2013							110,316
2014							110,316
12/31/2014							110,316
2015	Other revenue	4902		3,230			113,546
12/31/2015							113,546
2016							113,546
12/31/2016							113,546

**City of Homer
2017 Operating Budget**

Information Tech Reserve

156-0398

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						0
2012							0
12/31/2012							0
2013	Transfer from	4992	Budget	10,000			10,000
2013	Expenses					(3,736)	6,264
12/31/2013							6,264
2014							6,264
12/31/2014							6,264
2015	Software					(10,800)	(4,536)
2015	Server					(20,122)	(24,658)
12/31/2015							(24,658)
2016	Software					(19,625)	(44,282)
2016	Server					(13,489)	(57,771)
2016	Other Expenses					(1,983)	(59,754)
2016	Transfer from	4992	Budget	67,500			7,746
12/31/2016							7,746

**City of Homer
2017 Operating Budget**

Sister City Reserve

156-0399

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						18,708
2012							18,708
12/31/2012							18,708
2013							18,708
12/31/2013							18,708
2014	Expenses					(511)	18,197
12/31/2014							18,197
2015							18,197
12/31/2015							18,197
2016							18,197
12/31/2016							18,197

**City of Homer
2017 Operating Budget**

Interest Income

152-0375

Update through 12/31/2016

☐ Audited ☒ Unaudited

				Revenues &	Expenditure		
<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Transfers</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						56,061
2012	Interest Income	4801		2,599			58,660
12/31/2012							58,660
2013	Interest Income	4801		3,262			61,922
12/31/2013							61,922
2014	Interest Income	4801		1,469			63,391
12/31/2014							63,391
2015	Interest Income	4801		2,992			66,383
12/31/2015							66,383
2016	Interest Income	4801		2,535			68,918
12/31/2016							68,918

City of Homer
2017 Operating Budget

Admin Fleet Reserve

152-0380

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure</u>		<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						41,929
2012							41,929
12/31/2012							41,929
2013							41,929
12/31/2013							41,929
2014							41,929
12/31/2014							41,929
2015							41,929
12/31/2015							41,929
2016							41,929
12/31/2016							41,929

**City of Homer
2016 Operating Budget**

Fire Fleet Reserve

152-0381

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						100,856
2012	Transferred in	4992	Budget	45,000			145,856
12/31/2012							145,856
2013	Total Expenses					(43,858)	101,998
2013	Transferred in	4992		15,000			116,998
12/31/2013							116,998
2014							116,998
12/31/2014							116,998
2015							116,998
12/31/2015							116,998
2016	Transferred in	4992	Budget	50,000			166,998
2016	Total Expenses					(174,185)	(7,187)
12/31/2016							(7,187)

**City of Homer
2017 Operating Budget**

Police Fleet Reserve

152-0382

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						23,133
2012	Transferred in	4992	Budget	45,000			68,133
12/31/2012							68,133
2013	Other Income	4903		4,275			72,408
2013	Transferred in	4992	Budget	15,000			87,408
2013	Expenses					(40,071)	47,337
12/31/2013							47,337
2014	Other Income			7,419			54,756
2014	Expenses					(37,724)	17,032
12/31/2014							17,032
2015							17,032
12/31/2015							17,032
2016	Transferred in	4992	Budget	85,000			102,032
2016	Other Income	4903		3,729			105,761
2016	Expenses					(71,939)	33,822
12/31/2016							33,822

**City of Homer
2017 Operating Budget**

PW Fleet Reserve

152-0383

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						171,903
2012	Transferred in	4992	Budget	156,420			328,323
12/31/2012							328,323
2013	Total Expenses					(201,530)	126,793
2013	Transferred in	4992	Budget	52,140			178,933
12/31/2013							178,933
2014	Total Expenses					(8,937)	169,996
12/31/2014							169,996
2015	Total Expenses					(53,884)	116,112
12/31/2015							116,112
2016	Transferred in	4992	Budget	172,000			288,112
2016	Total Expenses					(94,601)	193,511
2016						(64,803)	128,708
12/31/2016							128,708

**City of Homer
2017 Operating Budget**

Fleet Insurance Reserve

152-0391

Update through 12/31/2016

☐ Audited ☒ Unaudited

				Revenues &	Expenditure		
<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Transfers</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						130,363
2012							130,363
12/31/2012							130,363
2013							130,363
12/31/2013							130,363
2014	Insurance Reimbursement	4903		9,455			139,818
12/31/2014							139,818
2015							139,818
12/31/2015							139,818
2016							139,818
12/31/2016							139,818

City of Homer
2017 Operating Budget

Water Reserve

256-0378

Update through 12/31/2016

☐ Audited ☒ Unaudited

Year/Date	Description	GL Code	Action Ref.	Revenues &	Expenditure		Balance as of
				Transfers	Budgeted	Actual	
1/1/2012	Beginning balance as of 12/1/2012						2,133,390
2012	Transferred in	4992	Budget	112,395			2,245,785
2012	Steamer Unit	5901	Ord 12-09			(9,092)	2,236,693
2012	Badger Orion Meter	5208	Ord 12-12			(8,600)	2,228,093
2012	Steam/Boiler Unit	5208	Ord 12-33(A)(S)			(7,821)	2,220,272
2012	Energy final payment	5261				(5,000)	2,215,272
12/31/2012							2,215,272
2013	plans & specs	4610		570			2,215,842
2013	Transferred in	4992	Budget	100,000			2,315,842
2013	1/3 Vacuum Excavator	5901				(16,904)	2,298,938
2013	Gas conversion	5209	13-19(A)(S)			(1,960)	2,296,978
2013	WTP Redwood Tank Demolition		Ord 13-31			(90,417)	2,206,561
2013	Transferred out - Health Ins. Fund	5990				(44,000)	2,162,561
12/31/2013							2,162,561
2014	Transferred in	4992	Budget	112,398			2,274,959
2014	4x4 split with Sewer					(12,867)	2,262,092
2014	Gas conversion		13-19(A)(S)			(15,241)	2,246,851
2014	Other expenses					(29,790)	2,217,062
12/31/2014							2,217,062
2015	Transferred in	4992	Budget	112,398			2,329,460
2015	Total Expenses					(77,758)	2,251,703
2015	Transferred out - Gas Assessments x 2					(6,526)	2,245,177
2015						(20,299)	2,224,878
12/31/2015							2,224,878
2016	Transferred in	4992	Budget	341,733			2,566,611
2016	Total Expenses					(76,532)	2,490,079
12/31/2016							2,490,079

**City of Homer
2017 Operating Budget**

Sewer Reserve

256-0379

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	Revenues &	Expenditure		<u>Balance as of</u>	
				<u>Transfers</u>	<u>Budgeted</u>	<u>Actual</u>		
1/1/2012	Beginning balance as of 12/1/2012							2,178,692
2012	Transferred in	4992	Budget	100,787			2,279,479	
2012	Other revenue	4902		10,900			2,290,379	
2012	Total Expenses					(224,859)	2,065,520	
12/31/2012								2,065,520
2013	Transferred in	4992	Budget	200,000			2,265,520	
2013	Total Expenses					(260,153)	2,005,367	
2013	Transfer to Health Ins Fund	5990				(44,000)	1,961,367	
2013	Other Transferred out	5990				(166,985)	1,794,382	
12/31/2013								1,794,382
2014	Transferred in	4992	Budget	100,787			1,895,168	
2014	Total Expenses					(57,455)	1,837,713	
12/31/2014								1,837,713
2015	Transferred in	4992	Budget	20,299			1,858,012	
2015	Total Expenses					(97,083)	1,760,930	
2015						100,787	1,861,716	
12/31/2015								1,861,716
2016	Transferred in	4992	Budget	110,381			1,972,097	
2016						(15,000)	1,957,097	
2016	Total Expenses					(26,157)	1,930,940	
12/31/2016								1,930,940

City of Homer
2017 Operating Budget

Harbor Depreciation Reserve

456-0380

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						1,792,059
2012	Plans and Specs	4614		75			1,792,134
2012	Loan Repayment for Energy Projects	4992	Budget	14,252			1,806,387
2012	Transferred in	4992	Budget	440,000			2,246,387
2012	Transferred out to Bond Reserve	5990				(500,000)	1,746,387
2012	Other transfers	5990				(45,871)	1,700,515
2012	All other expenses					(116,991)	1,583,525
12/31/2012							1,583,525
2013	Transferred in	4992	Budget	440,000			2,023,525
2013	Transferred in	4992	Budget	14,252			2,037,777
2013	Transferred in	4992	Budget	327,672			2,365,449
2013	Correction	4992		46,997			2,412,446
2013	Transferred out to Bond Reserve	5990	Budget			(327,672)	2,084,774
2013	Transferred to Health Ins Fund	5990	ord 13-33			(128,000)	1,956,774
2013	Denali Match Transfer	5990	ord 12-39s			(81,150)	1,875,624
2013	Other transfers	5990				(1,331)	1,874,293
2013	Other Expenditures					(113,191)	1,761,102
12/31/2013							1,761,102
2014	Transferred in	4992	Budget	681,686			2,442,788
2014	Transferred in	4992	Budget	14,252			2,457,040
2014	Transferred in	4990	ord 14-38A	500,000			2,957,040
2014	Transferred in	4990	ord 14-38A	800,000			3,757,040
2014	All other expenses					(402,786)	3,354,254
12/31/2014							3,354,254
2015	Transferred in	4992	Budget	683,875			4,038,129
2015	PMT to Harris Sand & Gravel	5261				(11,633)	4,026,496
2015	Gas line assessments					(169,664)	3,856,832
2015	Other Expenses					(118,939)	3,737,893
2015	Other transfers 415-0935	5990	ord 14-05			(500,000)	3,237,893
12/31/2015							3,237,893
2016	Transferred in	4992	Budget	570,188			3,808,081
2016	All other expenses					(84,920)	3,723,162
2016	Other transfers	5990	Ord 16-27			(38,000)	3,685,162
12/31/2016							3,685,162
2017	2017 Budget Adopted			219,299	(280,000)		3,624,461
12/31/2017							3,624,461

**City of Homer
2017 Operating Budget**

Harbor Bond Reserves

456-0382

Update through 12/31/2016

☐ Audited ☒ Unaudited

				Revenues &	Expenditure		
Year/Date	Description	GL Code	Action Ref.	Transfers	Budgeted	Actual	Balance as of
1/1/2012	Beginning balance as of 12/1/2012						0
2012	Transfer from 0380	4992	Budget	500,000			500,000
12/31/2012							500,000
2013	Transfer from 0380	4992	Budget	327,672			827,672
2013	11/30/13 first <u>Int.</u> Payment	5608				(71,978)	755,695
2013	Audit JE 61 - AJE Amortize Bond Premium	5608				24,726	780,421
2013	Audit JE 66 - AJE Capitalize Int. Exp. To CIP Proj.	5608				47,252	827,672
12/31/2013							827,672
2014	Transfer from	4992	Budget	300,000			1,127,672
2014	5/31/14 first <u>Prin</u> Payment	5607				(130,000)	997,672
2014	5/31/14 Int. Payment	5608				(79,975)	917,697
2014	11/30/14 Int. Payment	5608				(78,675)	839,022
2014	Audit Correction (JE 47)	5607				130,000	969,022
2014	8/31/14 Transfer to 0380	5990	ord 14-38A			(500,000)	469,022
2014	Transfer to Proj. the cost share by Loan Proceeds	5990				(2,567,625)	(2,098,603)
2014	Audit Correction (JE 48)	5990				(130,000)	(2,228,603)
2014	12/31/2014 Audit Correction	5608				24,726	(2,203,877)
2014	12/31/2014 Audit Correction	5608				133,924	(2,069,953)
12/31/2014							(2,069,953)
2015	Transfer from	4992	Budget	300,000			(1,769,953)
2015	5/31/15 Prin Payment	5607				(130,000)	(1,899,953)
2015	5/31/15 Int. Payment	5608				(78,675)	(1,978,628)
2015	11/30/15 Int. Payment	5608				(77,375)	(2,056,003)
2015	JE - Correction: move to 400-0000-2307	5607				130,000	(1,926,003)
2015	period 13 correction to	5608				156,050	(1,769,953)
2015	Correct 2014 Transfer (13/14 JE 247 & 248)	4992				2,567,625	797,672
2015	Correct 2014 Audit Correction (JE 48)	5990				130,000	927,672
2015	Transfer to Fund 400	5990				(646,678)	280,995
12/31/2015							280,995
2016	Transfer from	4992	Budget	300,000			580,995
2016	Prin. + Int. (135000+77375) transfer to 400 fund					(212,375)	368,620
2016	Int. pmt (76025) Transfer to 400 fund					(76,025)	292,595
12/31/2016							292,595
2017	Transfer from	4992	Budget	300,000			668,620
2017	Prin. + Int. (140000+76025) transfer to 400 fund					(216,025)	452,595
2017	Int. pmt (73925) Transfer to 400 fund					(73,925)	378,670
12/31/2017							378,670

City of Homer
2017 Operating Budget

Harbor Fleet Reserve
452-0374

Update through 12/31/2016

☐ Audited ☒ Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues & Transfers</u>	<u>Expenditure Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						68,634
2012	Transferred in	4992	Budget	30,000			98,634
2012	Expenses	5902				(11,440)	87,194
12/31/2012							87,194
2013	Transferred in	4992	Budget	30,000			117,194
2013	Expenses	5902				(26,999)	90,195
12/31/2013							90,195
2014	Transferred in	4992	Budget	30,000			120,195
2014	Expenses	5902				(17,303)	102,892
12/31/2014							102,892
2015	Transferred in	4992	Budget	30,000			132,892
2015	Expenses	5902				(2,157)	130,735
12/31/2015							130,735
2016	Transferred in	4992	Budget	30,000			160,735
2016	Expenses					(39,521)	121,214
12/31/2016							121,214
2017	Transferred in	4992	Budget	30,000			151,214
12/31/2017							151,214

City of Homer
2017 Operating Budget

Update through 12/31/2016

☐ Audited ☒ Unaudited

		2014		Revenues &	Expenditure		
<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Transfers</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Balance as of</u>
1/1/2012	Beginning balance as of 12/1/2012						(3,199,283)
2012	Sales Tax	4201		1,174,683			(2,024,599)
2012	Assessment Revenue	4518		216,056			(1,808,543)
2012	Assessment Interests	4803		46,536			(1,762,008)
2012	GF Admin Fee	5241				(277,595)	(2,039,603)
2012	Proceeds from LT Debt	6210		1,565,730			(473,873)
2012	Loan Payment - Principal	5607				(834,681)	(1,308,554)
2012	Loan Payment - Interests	5608				(158,704)	(1,467,258)
2012	Transfer To	5990				(1,532,027)	(2,999,286)
12/31/2012							(2,999,286)
2013	Sales Tax	4201		1,217,246			(1,782,040)
2013	Assessment Revenue	4518		199,598			(1,582,442)
2013	Assessment Interests	4803		44,226			(1,538,216)
2013	GF Admin Fee	5241				(143,012)	(1,681,228)
2013	Loan Payment - Principal	5607				(811,620)	(2,492,848)
2013	Loan Payment - Interests	5608				(145,435)	(2,638,284)
2013	Transfer To	5990				(149,926)	(2,788,210)
12/31/2013							(2,788,210)
2014	Sales Tax	4201		1,247,502			(1,540,708)
2014	Assessment Revenue	4518		383,117			(1,157,592)
2014	Assessment Interests	4803		54,970			(1,102,622)
2014	GF Admin Fee	5241				(104,720)	(1,207,342)
2014	Loan Payment - Principal	5607				(812,933)	(2,020,275)
2014	Loan Payment - Interests	5608				(186,490)	(2,206,764)
2014	Transfer To	5990				(277,421)	(2,484,185)
2014	De-obligation revenues	6211		(1,580,014)			(4,064,199)
2014	Other Expenses					(117,491)	(4,181,689)
12/31/2014	<input checked="" type="checkbox"/> Audited	page 72					(4,181,689)
2015	Sales Tax	4201		1,255,613			(2,926,076)
2015	Assessment Revenue	4518		416,596			(2,509,480)
2015	Assessment Interests	4803		68,057			(2,441,423)
2015	GF Admin Fee	5241				(144,206)	(2,585,629)
2015	Loan Payment - Principal	5607				(868,608)	(3,454,237)
2015	Loan Payment - Interests	5608				(289,320)	(3,743,557)
2015	Transfer To	5990				(894,122)	(4,637,679)
12/31/2015							(4,637,679)
2016	Sales Tax	4201		1,279,140			(3,358,539)
2016	Assessment Revenue	4518		255,743			(3,102,797)
2016	Assessment Interests	4803		68,057			(3,034,740)
2016	GF Admin Fee	5241				(138,289)	(3,173,029)
2016	Loan Payment - Principal	5607				(859,415)	(4,032,444)
2016	Loan Payment - Interests	5608				(177,053)	(4,209,497)
12/31/2016							(4,209,497)

City of Homer
2017 Operating Budget



DEBT SERVICE FUND

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

General Fund –

- **Library Loan:** In 2006, the library was built with a USDA loan with a 4.125% interest. This loan requires an annual payment of **\$99,824** of which \$48,757 applies towards the reduction of the principal and \$51,067 is interest expense. The loan will be paid off by 2033.
- **Gas line Loan (KPB):** As of 12/31/2014 the total loan balance was \$12,359,388 with a monthly compounding interest rate of 4%. In year 2015, \$4,094,163 was paid towards the principal and interest expense was \$587,127. In 2016, \$3,686,459 was paid towards principal and interest expense was \$313,541. The scheduled loan payment for 2017 is **\$682,158** (\$495,612 principal and \$186,546 interest).

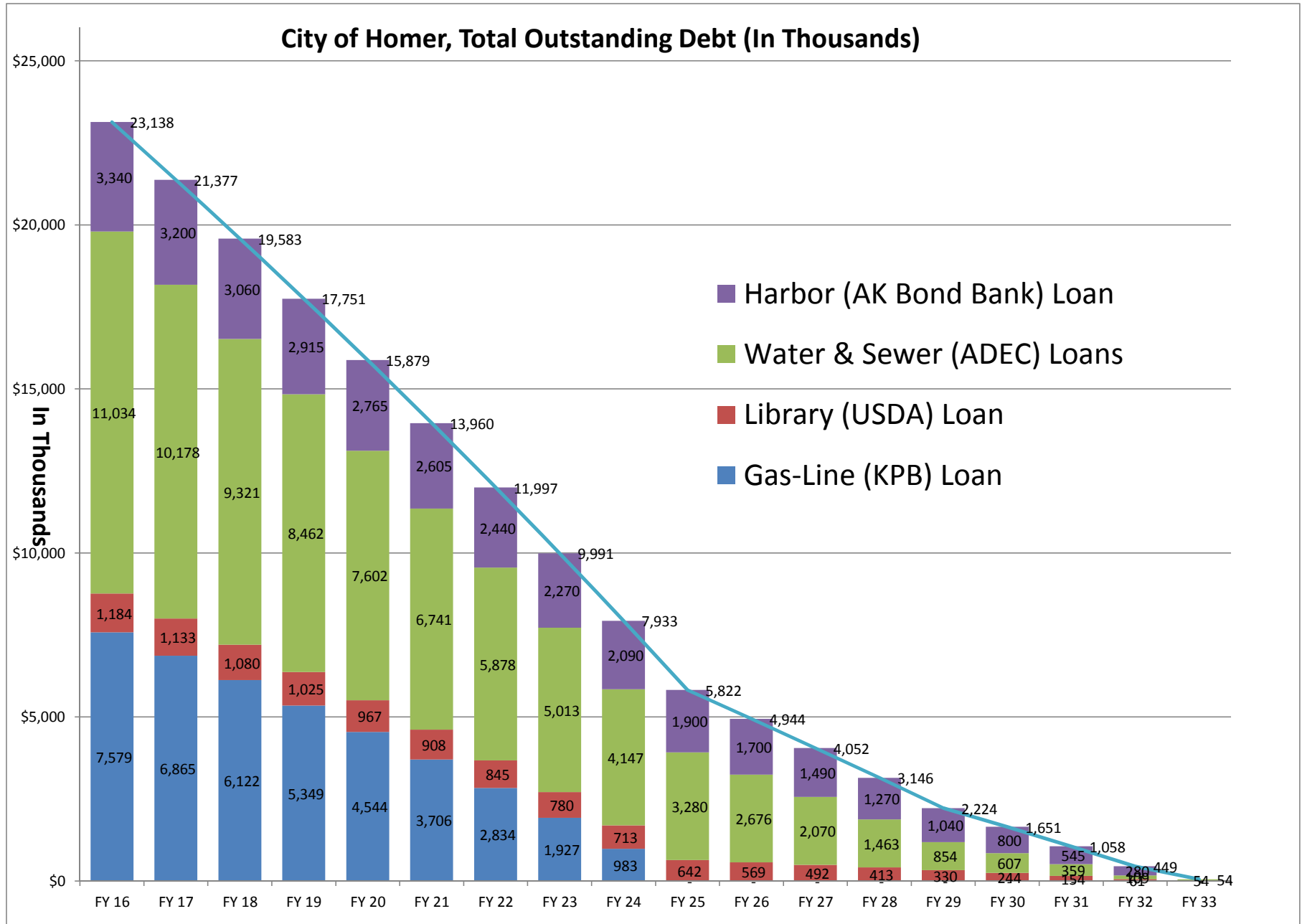
Utility Fund –

- 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.
- As of 12/31/2016, total outstanding principal balance of the seven existing loans is \$11,044,689.
- Year 2017, the total required payments for all seven loans are **\$1,020,740** (principal payments \$843,920; interest payments \$176,820).

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). The 2017 loan payment is **\$289,950** (\$140,000 towards principal and \$149,950 in interest expense).

City of Homer
2017 Operating Budget



City of Homer
2017 Operating Budget

City of Homer, Total Outstanding Debt

<u>Fiscal Year</u>	<u>Gas-Line (KPB) Loan</u>	<u>Library (USDA) Loan</u>	<u>Water & Sewer (ADEC) Loans</u>	<u>Harbor (AK Bond Bank) Loan</u>	<u>Total Balance as of 12/31/2016</u>
FY 16	7,579,170	1,184,338	11,034,142	3,340,000	23,137,650
FY 17	6,865,165	1,133,368	10,178,304	3,200,000	21,376,836
FY 18	6,122,070	1,080,296	9,321,073	3,060,000	19,583,439
FY 19	5,348,700	1,025,034	8,462,431	2,915,000	17,751,164
FY 20	4,543,821	967,493	7,602,354	2,765,000	15,878,668
FY 21	3,706,151	907,578	6,740,820	2,605,000	13,959,548
FY 22	2,834,353	845,192	5,877,807	2,440,000	11,997,352
FY 23	1,927,036	780,232	5,013,294	2,270,000	9,990,561
FY 24	982,754	712,592	4,147,258	2,090,000	7,932,604
FY 25		642,164	3,279,677	1,900,000	5,821,841
FY 26		568,829	2,675,577	1,700,000	4,944,406
FY 27		492,469	2,069,885	1,490,000	4,052,354
FY 28		412,959	1,462,574	1,270,000	3,145,533
FY 29		330,170	853,625	1,040,000	2,223,795
FY 30		243,966	607,011	800,000	1,650,977
FY 31		154,206	358,707	545,000	1,057,913
FY 32		60,743	108,687	280,000	449,430
FY 33		-	54,344	-	54,344
FY 34		-	-	-	-

**City of Homer
2017 Operating Budget**

Governmental Activities

<u>Loan Description</u>	<u>Fund</u>	<u>Loan #</u>	<u>Original</u>	<u>Maturity</u>	<u>PMT Due</u>	<u>Interest</u>	<u>Audited</u> <u>Beg. Balance</u> <u>12/31/2015</u>	Principal	Activities 2016 Interest	Total PMT	<u>Unaudited</u> <u>Ending Balance</u> <u>12/31/2016</u>
USDA #987-20 Library Loan	General	97-20	1,700,000	2033	Sept	4.125%	1,233,290	48,951	51,067	99,824	1,184,339.23
ACWF #409031 - Sewer Ext	Sewer	409031	3,462,402	2025	Aug	1.500%	1,219,722	121,973	18,296	140,269	1,097,749.00
ADWF #409041 - Water Ext	Water	409041	3,389,321	2025	Aug	1.500%	1,430,776	143,077	21,462	164,539	1,287,699.00
ACWF #409261 - KDPHII Sewer	Sewer	409261	2,100,000	2032	Aug	1.500%	1,352,972	79,587	18,786	87,828	1,273,385.00
ACWF #409081 Sewer	Sewer	409081	3,250,000	2034	Apr	1.500%	1,032,526	54,344	15,488	69,831	978,182.50
ADWF #409271 - KDPHII - Water	Water	409271	2,150,000	2032	Aug	1.500%	1,756,590	91,483	26,349	117,831	1,665,107.37
ADWF #409131 - Water TP	Water	409131	8,000,000	2029	Dec	1.500%	5,460,022	728,002	158,341	886,343	4,732,020.00
ACWF #409051 - Sewer Master Plan	Sewer	409051	148,047	2016	Aug	1.500%	15,495	15,495	232	15,727	-
ADWF #409091 - Water Distribution	Water	409091					-	16402.77			131,855.00
ACWF #409111 - Eric Ln Sewer	Sewer	409111					-				52,026.35
ACWF #109071		409071					-				421,266.56
Sweeper	General				Apr		125,774	62,048	3,401	65,449	63,725.88
Dump Truck	General						142,257	20334	2,506	22,840	121,923.00
Gas line (KPB Loan)	General		12,359,388	2025	April	4.000%	8,265,225	3686458.92			4,578,766
Total Debt - Government¹							22,034,649		12,268,103		17,588,045
Accrued Leave							738,902				707,226
Total Debt - Government²							22,773,551				18,295,270.97
							BFS, p 41,42				

Enterprise Fund Activities

<u>Loan Description</u>	<u>Fund</u>	<u>Loan #</u>	<u>Original</u>	<u>Maturity</u>	<u>PMT Due</u>	<u>Interest</u>	<u>12/31/2015</u>				
Harbor: General Obligation Bonds	Harbor		3,735,000	2033	June/Dec	2%	3,475,000	135,000	153,400	288,400	3,340,000.00
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor		494,506	2033	Dec	N/A	420,328	24726			395,602.00
Total Debt - Business Type¹							3,895,328				3,735,602
Accrued Leave							228,017				232,641
Total Debt - Business Type²							4,123,345				3,968,243
							BFS, p 43				
Harbor: Loan From General Fund	Harbor		300,000		Jan	2%	242,352	63648	4847	68495	178,704.00

City of Homer
2017 Operating Budget



INTERNAL SERVICE FUND

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

The following are classified Internal Service Fund:

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
2017 Operating Budget

600 HEALTH INSURANCE FUND							Adopted	Amended	Adopted	Δ %	
A/C Num.	Categories & Descriptions	12/31/11 Actual	12/31/12 Actual	12/31/13 Actual	12/31/14 Actual	12/31/15 Actual	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	vs. Prior Yr Amended	
										\$	%
Revenues											
4801	Interest	0	0	0	0	0	0	0	0	0	0.0%
4902	Other Revenue	0	0	1,861,748	394,578	(0)	0	0	0	0	0.0%
4904	Contri Health	1,553,908	1,559,289	4,556	1,818,829	1,411,204	1,468,800	1,468,800	1,575,000	106,200	7.2%
4907	Employee Health Contrib.	0	117,930	144,483	203,608	152,004	154,577	154,577	142,212	(12,365)	-8.0%
4910	Employee Dental Contrib.	0	0	0	13,423	17,210	17,613	17,613	16,605	(1,008)	-5.7%
4911	Employee Vision Contrib.	0	0	0	582	0	500	500	0	(500)	-100.0%
4992	Transfers Operating	0	0	800,000	0	0	94,394	94,394	0	(94,394)	-100.0%
	Total Revenues	1,553,908	1,677,219	2,810,787	2,431,021	1,580,418	1,735,884	1,735,884	1,733,818	(2,066)	-0.1%
Expenses											
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimates		
5102	Fringe Benefits	0	0	0	4,461	4,157	4,642	4,642	5,448	806	17.4%
5104	Fringe Benefits	0	0	0	201	459	505	505	643	138	27.2%
5210	Prof & Spec Svc	58,603	96,533	85,179	87,970	37,704	31,184	31,184	25,903	(5,281)	-16.9%
5246	Health Ins Clms	1,285,767	1,780,281	1,978,754	1,216,168	16,342	20,942	20,942	-	(20,942)	-100.0%
5247	Health Ins Prem	479,696	438,910	394,881	301,444	1,335,962	1,662,111	1,662,111	1,834,971	172,860	10.4%
5297	Health Insurance Incent.	0	0	0	63,625	57,850	63,113	63,113	98,057	34,944	55.4%
5609	Other	2,900	2,610	3,880	5,448	1,094	707	707	-	(707)	-100.0%
	Total Expenses	1,826,965	2,318,334	2,462,694	1,679,317	1,453,569	1,783,204	1,783,204	1,965,022	181,818	10.2%
	Operating Income (Loss)	(273,057)	(641,115)	348,093	751,703	126,850	(47,320)	(47,320)	(231,204)		
	Ending Fund Balance	414,288	(226,827)	121,266	872,969	999,819	952,499	952,499	721,295		
		Audited	Audited	Audited	Audited	Audited					

City of Homer
2017 Operating Budget

610 ISF - LEAVE CASH OUT							Adopted	Amended	Adopted	Δ %	
A/C Num.	Categories & Descriptions	12/31/11 Budget	12/31/12 Budget	12/31/13 Budget	12/31/14 Budget	12/31/15 Budget	12/31/16 Budget	12/31/16 Budget	12/31/17 Budget	From Prior Yr	Amended
										\$	%
Transferred In											
4904	Contribution From General Fund	112,547	113,352	141,655	111,878	139,522	147,492	147,492	233,451	85,959	58.3%
4904	Contribution From Water Fund	16,211	15,699	21,824	14,622	11,921	14,896	14,896	12,361	(2,535)	-17.0%
4904	Contribution From Sewer Fund	20,412	20,093	25,574	14,527	11,094	14,896	14,896	23,872	8,976	60.3%
4904	Contribution From Harbor Fund	35,830	35,855	42,163	32,905	23,038	29,971	29,971	68,519	38,548	128.6%
	Total Transferred In	185,000	184,999	231,216	173,932	185,575	207,255	207,255	338,202	130,947	63.2%
Expenses											
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimates		
5102	GENERAL FUND - LEAVE CASH OUTS	9,871	8,026	12,405	6,884	14,802	10,695	10,695	8,800	(1,895)	-17.7%
5104	GENERAL FUND - LEAVE CASH OUTS	144	167	1,326	0	290	-	-	0	0	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	129,850	105,005	177,185	88,054	216,306	136,797	136,797	145,742	8,945	6.5%
	Total General Fund	139,865	113,199	190,915	94,938	231,398	147,492	147,492	154,541	7,049	4.8%
5102	WATER - LEAVE CASH OUT	1,491	275	2,219	228	263	254	254	427	173	68.2%
5104	WATER - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	WATER - LEAVE CASH OUT	19,482	3,459	28,834	5,208	1,013	5,804	5,804	7,755	1,951	33.6%
5102	SEWER - LEAVE CASH OUT	80	682	643	1,525	1,426	1,699	1,699	989	(710)	-41.8%
5104	SEWER - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	SEWER - LEAVE CASH OUT	987	8,174	8,226	19,774	18,518	22,035	22,035	14,814	(7,221)	-32.8%
	Total Water & Sewer	22,040	12,590	39,922	26,735	21,221	29,792	29,792	23,985	(5,807)	-19.5%
5102	PORT - LEAVE CASH OUT	3,003	1,563	1,235	2,116	3,771	2,133	2,133	2,177	44	2.1%
5104	PORT - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	PORT - LEAVE CASH OUT	38,407	17,198	18,155	27,618	50,887	27,838	27,838	43,181	15,343	55.1%
	Total Port & Harbor	41,410	18,761	19,390	29,734	54,659	29,971	29,971	45,358	15,387	51.3%
	Total Payments to Employees	203,314	144,549	250,227	151,407	307,277	207,255	207,255	223,885	16,630	8.0%
	Change in Net Position	(18,314)	40,450	(19,011)	22,525	(121,702)	0	0	114,317		
	Fund Balance	(36,578)	3,872	(15,140)	7,386	(114,317)	(114,317)	(114,317)	0	114,317	-100.0%

Calculation Method:

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

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

City of Homer
2017 Operating Budget

Revolving Energy Fund (Created by Ordinance 10-14)

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

	Airport HVAC Improvement	Airport Terminal Lighting	Police Station Lighting Upgrade	Police Station HVAC Improvements	Public Works Piping Insulation	Raw Water Pump Station Motor Upgrade	Sewer Treatment Plant Lighting Upgrade	Sewer Treatment Plant Lagoon Solar Aerat	Sewer Treatment Plant Pump Motor Upgrade	Homer Harbor Lighting	
Transfer from	100-0149	100-0149	100-0160	100-0160	100-0170	200-0400	200-0500	200-0500	200-0500	400-0000-2306	Total
Loan Amount	\$ 22	\$ 85,631	\$ 121	\$ 21	\$ 1,064	\$ 6,284	\$ 65,318	\$ 103,953	\$ 1,350	\$ 29,294	\$ 293,058
Payback Schedule	1.4	8.1	6.0	6.2	8.1	13.4	8.6	8.7	4.7	8.9	
FY 2012	22.00	10,571.73	121.00	21.00	131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,458.47
FY 2013		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2014		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2015		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2016		10,571.73			131.36	468.96	7,595.12	11,948.62	201.06	3,291.46	34,208.30
FY 2017		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2018		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2019		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2020		1,057.17			13.14	468.96	4,557.07	8,364.03		2,962.31	17,422.68
FY 2021						468.96					468.96
FY 2022						468.96					468.96
FY 2023						468.96					468.96
FY 2024						468.96					468.96
FY 2025						187.58					187.58
Total Payback	22.00	85,631.00	121.00	21.00	1,064.00	6,284.00	65,318.00	103,953.00	1,350.00	29,294.00	293,058.00
Loan Balance	0	0	0	0	0	0	0	0	0	0	\$ -

Fund Balance	Beginning Bal.	Change In Net Asset	Ending Bal.
FY 2010	-	315,691.00	315,691.00
FY 2011	315,691.00	(315,000.00)	691.00
FY 2012	691.00	31,167.01	31,858.01
FY 2013	31,858.01	31,003.01	62,861.03
FY 2014	62,861.03	31,003.01	93,864.04
FY 2015	93,864.04	31,003.01	124,867.05
FY 2016	124,867.05	30,916.84	155,783.89
FY 2017	155,783.89	30,715.78	186,499.67
FY 2018	186,499.67	30,715.78	217,215.45
FY 2019	217,215.45	30,715.78	247,931.23
FY 2020	247,931.23	14,460.37	262,391.60
FY 2021	262,391.60	468.96	262,860.55
FY 2022	262,860.55	468.96	263,329.51
FY 2023	263,329.51	468.96	263,798.46
FY 2024	263,798.46	468.96	264,267.42
FY 2025	264,267.42	187.58	264,455.00

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

**City of Homer
2017 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
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<u>Financial Institutions:</u>	<u>Account #</u>	<u>Account Desc.</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
Alaska Municipal League Investment Pool	0630651	Natural Gas	1,270,216	1,576,283	1,672,584
Alaska Municipal League Investment Pool	0025751.1	Alaska PRI (Pooled Fund)	4,802,545	7,210,576	9,118,347
Alaska Municipal League Investment Pool	0025751.2	Alaska PRI (Library)	59,834	59,844	60,019
Alaska Municipal League Investment Pool	0025751.3	Alaska PRI (Fire Dept)	49,426	49,431	49,576
Alaska Municipal League Investment Pool	0025751.4	Alaska PRI (PERS)	263,119	263,154	263,813
Alaska Municipal League Investment Pool	0025751.5	Alaska PRI (SUSTAIN Fund)	15,237	15,237	15,282
ProEquities - Time Value Investment (TVI) - Brokerage Account	5EQ-476587	City of Homer -TVI	5,979,269	6,060,921	6,144,830
Raymond James - Brokerage Account	86535092	City of Homer - RJ	1,376,762	1,401,742	1,436,984
<u>Total**</u>			<u>13,816,408</u>	<u>16,637,188</u>	<u>18,761,435</u>

*****Permanent Fund is reported separately***

**City of Homer
2017 Operating Budget**



PERMANENT FUND

This section is for information only.

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

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

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

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

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

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

City of Homer
2016 Operating Budget

PERMANENT FUND - ORDINANCE 05-14(S)

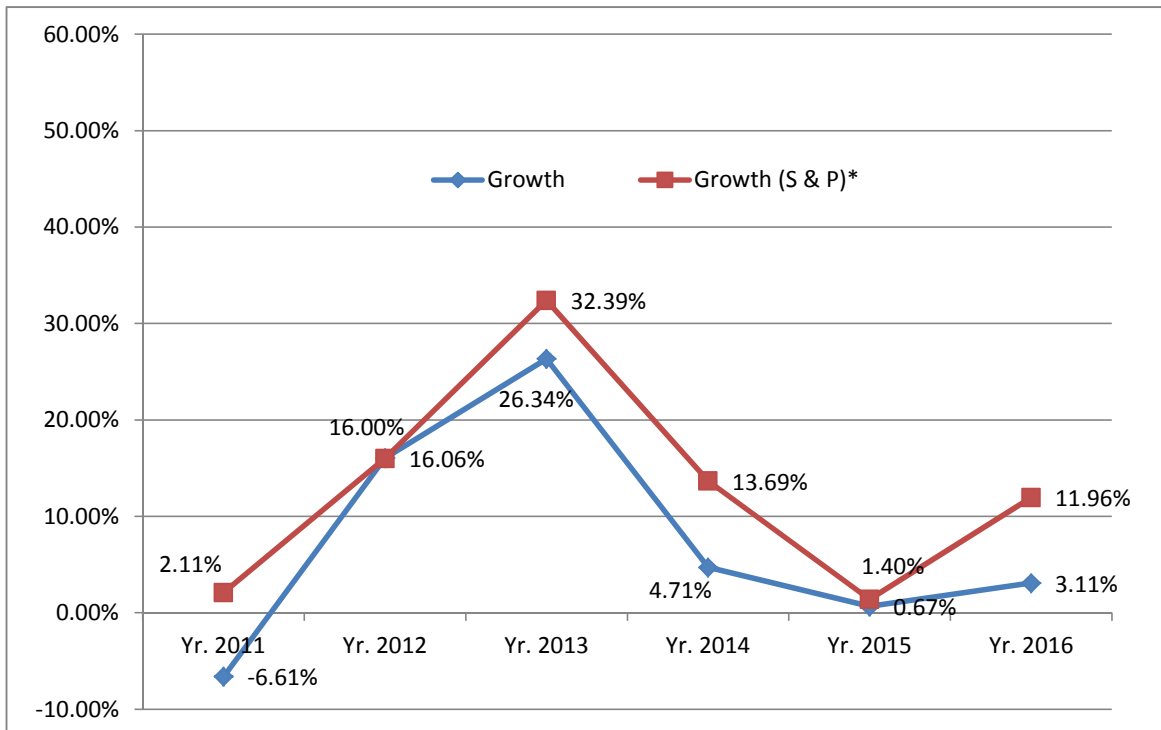
US Bank until 3/9/16, then switched to Time Value Investments

	Market Value As Of	Income	Growth	Total
Yr. 2010	12/31/2010	560,961.67	971,468.73	1,532,430.40
Yr. 2011	12/31/2011	581,132.08	907,260.94	1,488,393.02
Yr. 2012	12/31/2012	596,197.34	1,052,950.85	1,649,148.19
Yr. 2013	12/31/2013	633,318.42	1,330,273.99	1,963,592.41
Yr. 2014	12/31/2014	637,612.10	1,392,973.49	2,030,585.59
Yr. 2015	12/31/2015	637,893.16	1,402,275.59	2,040,168.75
Yr. 2016	12/31/2016	721,908.05	1,445,822.66	2,167,730.71

	Annual Return	Income	Growth	Growth (S & P) *
Yr. 2011		3.60%	-6.61%	2.11%
Yr. 2012		2.59%	16.06%	16.00%
Yr. 2013		6.23%	26.34%	32.39%
Yr. 2014		0.68%	4.71%	13.69%
Yr. 2015		0.04%	0.67%	1.40%
Yr. 2016		13.17%	3.11%	11.96%

* https://ycharts.com/indicators/sandp_500_total_return_annual

	Management fees	Income	Growth	Total
Yr. 2011		(4,236.28)	(7,209.35)	(11,445.63)
Yr. 2012		(4,387.49)	(7,409.31)	(11,796.80)
Yr. 2013		(4,551.29)	(8,555.72)	(13,107.01)
Yr. 2014		(4,746.41)	(10,180.01)	(14,926.42)
Yr. 2015		(4,771.27)	(10,511.37)	(15,282.64)
Yr. 2016		(1,190.10)	(2,629.26)	(3,819.36)



CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4314 – Taxi/Chauffeurs/Safety Inspections

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

4319 – Sale of Electrical Supplies

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

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

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

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

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

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

4507 - Library Grant - State library grant funds received.

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

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

4514 - Other Grants: Miscellaneous grants received by departments.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

4706 – Fish Grinding: Fee charged for Fish Grinding.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4930 - Other Finance Source: Other finance source proceeds.

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

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

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

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

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

4992 - Transfers: Operating transfers from another department.

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

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

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

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

5105 - Overtime: Overtime pay @ appropriate rate.

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

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

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

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

5203 - Fuel/Lube: Fuel and lube supplies.

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5228 - Books: Cost of books purchased.

5229 - Periodicals: Cost of periodicals purchased.

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

5606 - Bad Debt Expense: Uncollectible accounts written off.

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

5608 - Interest: Cost of borrowing monies.

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

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

5625- Impound Costs: The costs to impound vehicles.

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

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

5801 - Museum: Contributions from the City.

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

AML - Stands for "Alaska Municipal League".

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

EDC - Stands for "Economic Development Commission".

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

body requiring less legal formality than an ordinance or statute.

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

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

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

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

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

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

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

TAX RATE - The level at which taxes are levied

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

TESHIO, JAPAN - This is our Japanese Sister City.

YELISOVO, RUSSIA - This is our Russian Sister City.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”