

**CITY OF HOMER**

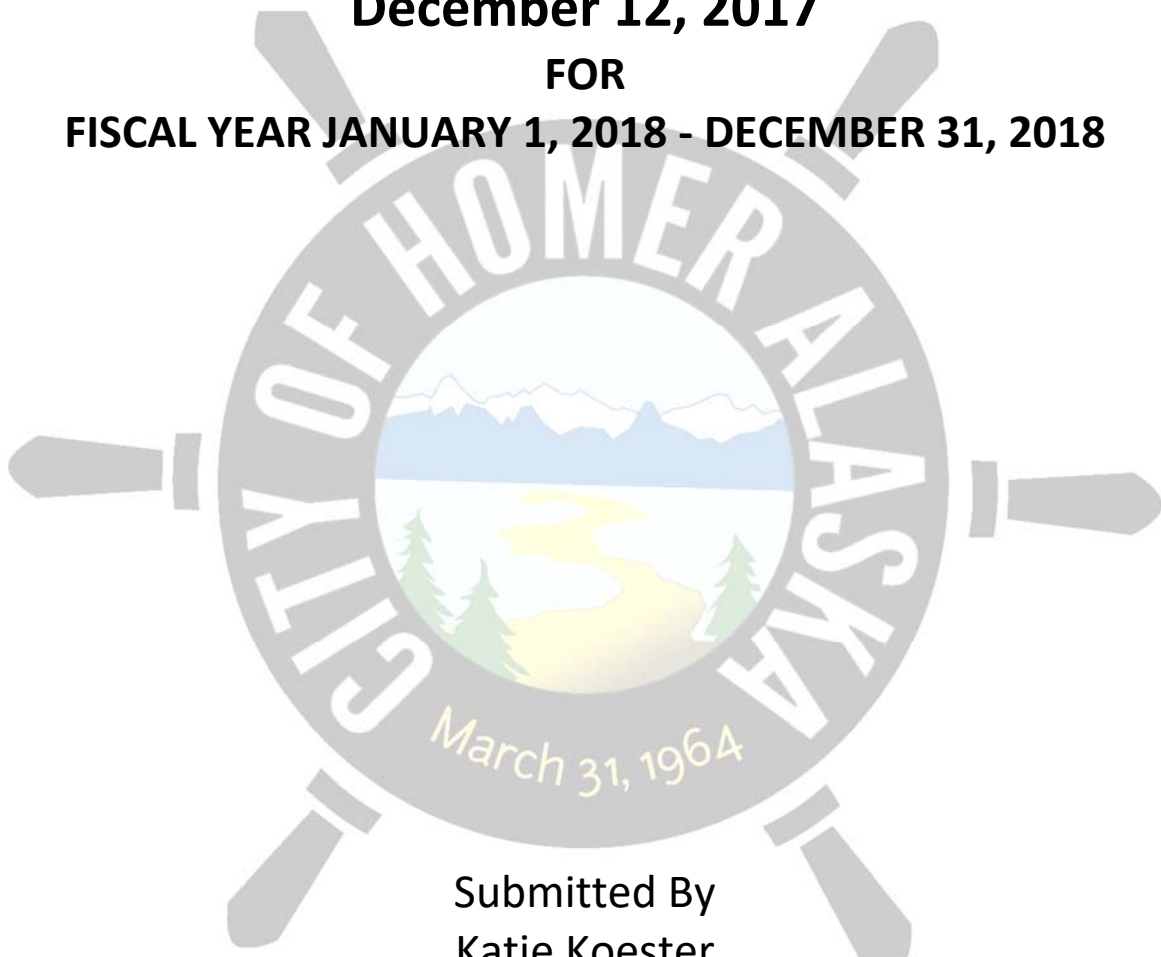
**ADOPTED BUDGET**

**By Homer City Council**

**December 12, 2017**

**FOR**

**FISCAL YEAR JANUARY 1, 2018 - DECEMBER 31, 2018**



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 Smith, Heath Stroozas, Tom Erickson, Shelly Venuti, Caroline Lord, Rachel

## **CITY ADMINISTRATION:**

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

### **Departments & Divisions**

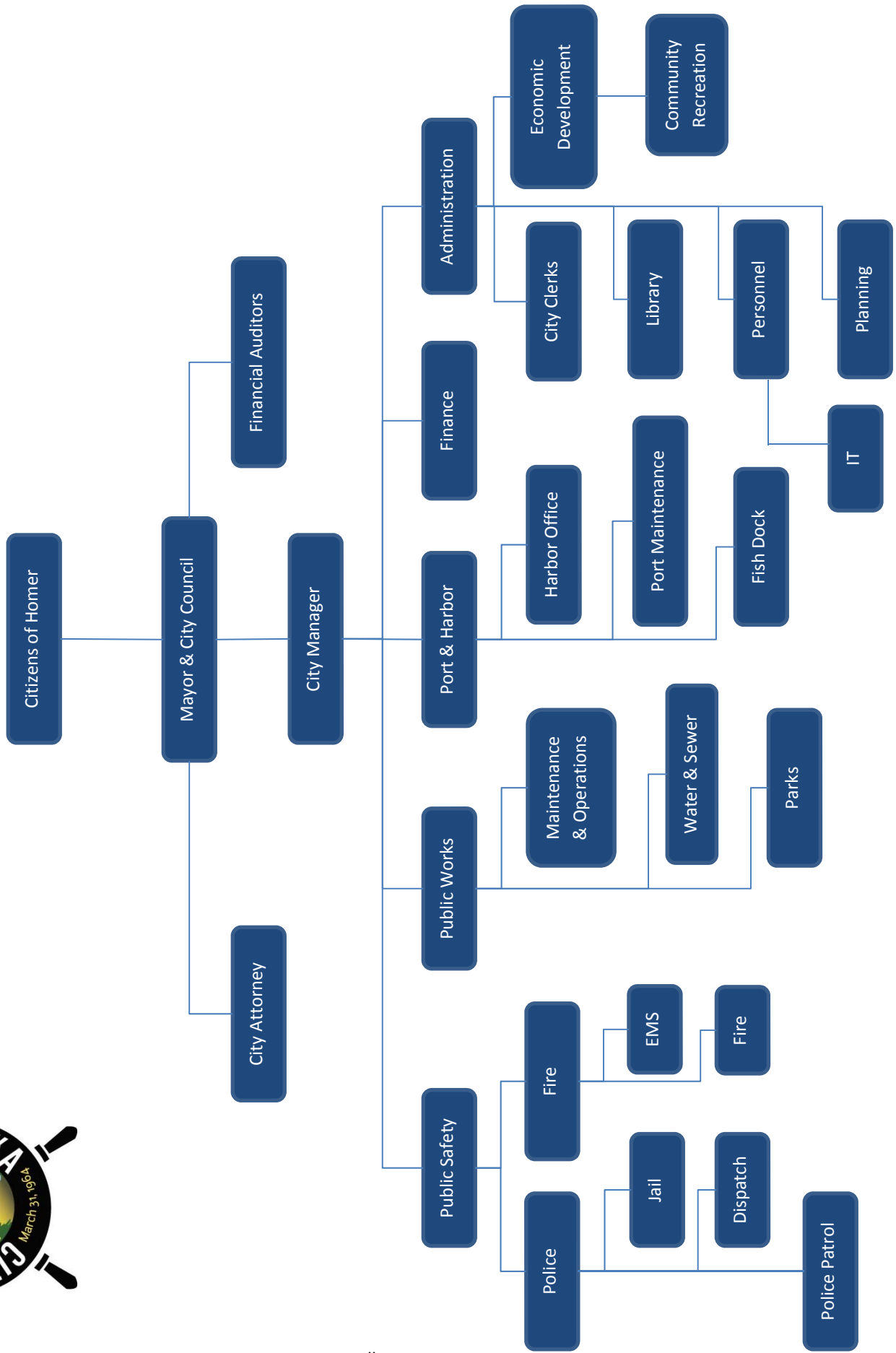
City Clerk  
Finance  
Fire  
Human Resources  
Information Technology  
Library  
Police  
Port & Harbor  
Public Works  
Zoning & Planning

### **Department & Division Heads**

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



# City of Homer Departments & Divisions



<b>1. Introduction</b>	<b>Page</b>
a. Face Page -----	
b. City government -----	I
c. Organizational Chart -----	II
d. Table of Contents -----	III -V
e. City Manager’s Budget Message -----	001-010
f. Budget description -----	011-018
g. Municipal code (budget) -----	019-022
h. Fact Sheets -----	023-026
i. Budget Ordinance 17-42 -----	027-029
j. Budget Schedule -----	030
 <b>2. Overview</b>	
a. Combined Revenues and Appropriations -----	032
b. Charts -----	033-034
c. Insurance distributions -----	035
d. Overhead Allocations -----	036
e. Transfer Schedules -----	037
 <b>3. General Fund</b>	<b>039-106</b>
a. General Fund Charts -----	040
b. General Fund Rev. & Exp. Historical -----	041
c. General Fund “Unassigned” Fund Balance Charts -----	042
d. General Fund Combined Statement -----	043
e. Revenue Detail -----	044-045
f. Combined Expenditures -----	046-047
g. Mayor/Council -----	048-049
h. City Clerk, Clerk-Elections -----	050-052
i. City Manager -----	053-054
j. Personnel -----	055-056
k. Economic Development-----	057-058
l. Information Systems-----	059-060
m. Community Recreation -----	061-063
n. Finance -----	064-065
o. Planning & Zoning -----	066-067
p. Library -----	068-072
q. HERC Building -----	073
r. City Hall -----	074
s. Airport -----	075
t. City Contributions -----	076
u. Leave Cash Out -----	077
v. Fire -----	078-084

## Table of Contents

## City of Homer, 2018 Operating Budget

i.	Fire Administration -----	081
ii.	Fire Services -----	082
iii.	Emergency Medical Services -----	083
iv.	Fire Grant – Assistant Chief -----	084
w.	Police -----	085-093
i.	Police Administration -----	088
ii.	Dispatch -----	089
iii.	Investigation -----	090
iv.	Patrol -----	091
v.	Jail -----	092
vi.	Animal Control -----	093
x.	Public Works -----	094-106
i.	Public Works Administration -----	098
ii.	General Maintenance -----	099
iii.	Gravel Roads -----	100
iv.	Paved Roads -----	101
v.	Winter Roads -----	102
vi.	Parks/Cemetery -----	103
vii.	Motor Pool -----	104
viii.	Engineering Inspection -----	105
ix.	Janitorial -----	106
<b>4.</b>	<b>Special Revenue Fund -----</b>	<b>107-130</b>
a.	All Funds Combined -----	111
b.	Charts - Revenue and Expenses, Historical -----	112-113
c.	Water & Sewer Combined -----	114
d.	Revenues - Combining Statement -----	115
e.	Water Expenditures -----	116
f.	Sewer Expenditures -----	117
g.	Water Administration -----	118
h.	Water Treatment Plant -----	119
i.	Water Treatment Plant Testing -----	120
j.	Water Pump Stations -----	121
k.	Water Distribution System -----	122
l.	Water Reservoir -----	123
m.	Water Meters -----	124
n.	Water Hydrants -----	125
o.	Sewer Administration -----	126
p.	Sewer Plant Operation -----	127
q.	Sewer Testing -----	128
r.	Sewer Lift Stations -----	129
s.	Sewer Collection System -----	130

## Table of Contents

## City of Homer, 2018 Operating Budget

<b>5. Enterprise Fund</b>	131-156
a. Charts – Rev. vs. Exp. Historical comparison; and Net Position -----	134
b. Harbor Reserves -----	135-138
c. Port & Harbor Combined Statement -----	139-140
d. Combined Revenue -----	141-142
e. Combined Expenditures -----	143-144
f. Administration -----	145
g. Harbor -----	146
h. Pioneer Dock -----	147
i. Fish Dock -----	148
j. Deep Water Dock -----	149
k. Outfall Line -----	150
l. Fish Grinder -----	151
m. Harbor Maintenance -----	152
n. Pioneer Dock Maintenance -----	153
o. Deep Water Dock Maintenance -----	154
p. Load & Launch -----	155
<b>6. Projects Funds</b>	
a. Depreciation Reserves Level - Goal vs. Actual Comparison -----	159
b. Charts: Depreciation Reserves -----	160-163
c. Requests Summary -----	164-165
d. Requests Details -----	166-197
<b>7. Debt Service Fund</b>	
a. Debt Summary -----	199-202
<b>8. Internal Service Fund</b>	
a. Health Insurance Fund -----	204
b. Leave Cash Out Fund -----	205
c. Revolving Energy Fund -----	206
<b>9. Investments</b> -----	207-209
<b>10. Staffing</b> -----	211-212
<b>11. Appendix</b>	
a. Account Descriptions -----	213-222
b. Budget Glossary -----	223-228

# ***City of Homer***

## **2018 FINAL BUDGET MESSAGE**

### **Fiscal Year 2018**

#### **Introduction**

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

The budget proposal for Fiscal Year 2018 was first presented for discussion at the Committee of the Whole meeting on October 10, 2017. The Budget Ordinance was introduced by the City Council on October 23, 2017 and adopted as amended on December 11, 2017. I would like to thank the Homer City Council, the City Department heads, all staff members in the Finance Department, and the public at large for its hard work and valuable insights during the long budget preparation and approval process.

#### **General Policy Considerations and Economic Climate**

The City of Homer joins municipalities across the state in suffering from the State revenue shortfall and an overall contraction in the statewide economy. City voters responded to the shortfall in 2015 by approving a ballot initiative to allow a three year suspension of the Homer Accelerated Roads and Trails (HART) – a special fund dedicated to road and trail construction and major renovation funded by a ¾% sales tax. This 2018 budget is the last year of the suspension. However, in the 2017 municipal election, voters approved a permanent change to the definition of HART to allow maintenance of roads and trails as eligible expenses. This change prioritizes taking care of the infrastructure we have and allows approximately \$700,000 of general fund expenses to be funded by HART in the future, thereby relieving some pressure on the General Fund. I am hopeful that with a combination of careful spending and economic stability this will allow the City to maintain the current level of city services. However, any growth in government be it new facilities or new services must be met with a serious conversation about revenue. I am proud of the City Council and the voters of Homer for dealing with impending shortfalls now instead of waiting for the last minute. This budget is a transition year; one last year to fund reserves before facing further tightening of General Fund revenue.

#### **General Fund**

##### **Increased Revenue**

The budget contains conservative revenue projections. The projections are based on numbers from Fiscal Year 2016 and revenue received year-to-date for Fiscal Year 2017. This data is supplemented with tax, property valuation, and economic projections provided by the Borough and the State. Finally, information regarding economic trends provided by local and state sources is taken into consideration.

## ***City of Homer***

Based on the information available, the Final 2018 Budget projects that tax revenues will remain static when compared to last year with growth in charges for services. This is a conservative approach, but I believe there are a number of factors that urge caution, as discussed below. Including the suspension of HART, total General Fund Revenues in 2018 (\$12,455,495) are projected to increase by \$248,425 or 2.0% over the 2017 Adopted Budget.

Sales Tax. Sales tax makes up over 50% of general fund revenue. The Final 2018 Budget projects that sales tax will stay flat. The 2017 budget included a 5.4% increase over 2016, which was the actualization of 2 years of strong sales tax returns. Sales tax returns for the first two quarters of 2017 have borne out this trend. However, I am hesitant to count on more growth of taxable sales in the City; though the City's returns have been trending upward, Borough-wide sales tax returns are down for 2017, and sooner or later, Homer will catch up. I believe it is prudent not to anticipate any additional growth in sales tax revenues over 2016 and 2017 levels. The 2018 final budget is unique in that most of the projected increase in revenue, \$248,425, is due to increased revenue from services the City provides such as emergency medical services and camping.

Property Taxes. Property taxes make up over ¼ of general fund revenue. Real property taxes, by far the bulk of that category, are predicted to increase by \$41,675 over the 2017 adopted budget passed in December of 2016. However, real property tax revenue in 2017 came in \$278,675 over the adopted budget due to the Kenai Peninsula Borough Assessor implementing a new model for property tax valuation. The new methodology generated many appeals from landowners and was highlighted in an audit by the State Assessor. While it is unlikely sweeping changes will be made to the land valuation model in Homer, additional training and refining of the model recommended by the State Assessor could result in a variation in taxable values from 2017 to 2018. For these reasons, the 2018 property tax revenue estimate is based on 2017 budget with a 3-year average growth of 1.4%.

Airport Revenue. The City of Homer runs the Homer Airport building and leases space to business including an airline, car rental and coffee shop. Lease revenue is predicted to be up again in 2018 by \$16,564 or just under 13%.

Charges for Services. Charges for services is predicted to see the largest increase between the FY2017 and FY2018 budget. This is due primarily to ambulance billing, which is budgeted at an almost 50% increase from last year based on a combination of 2016 actuals and analyzing the trend for 2017. The move to increase ambulance billing fees closer to industry standard and go to a third party collector with experience in medical billing has proved to be very fruitful. Another revenue spike you will see is in camp fees, up \$44,000 from last year's budget. This is likely due to the combination of a robust visitor year and an increase in camp fees in the 2017 adopted fee schedule. The contract for fire protection with Kachemak City, which is based on assessed value of their property, is also scheduled to increase by \$17,500. Together with incidental drivers in charges for services, the final FY2018 budget anticipates just shy of \$150,000 in additional revenue over the 2017 adopted budget in this category.



# ***City of Homer***

## **Decreased Expenses**

Library Loan. The City Council paid off the USDA Library Construction Loan in 2017 using the Permanent Fund, saving the operating budget \$99,824.

Fire Hydrants. The expense of maintaining the 375 fire hydrants in Homer has historically shifted between the Utility Fund and General Fund. Maintenance includes testing, inspecting, steaming, and replacing hydrants by Utility employees. However, a few years ago the expense was transferred to the General Fund under the rationale that the benefit of having a fire hydrant – increased fire protection and lowered home insurance rates – was a general benefit to the community and could be applied to the public at large through taxes. The 2018 final budget acknowledges both arguments by splitting the cost of hydrant maintenance between the two funds. Sharing this expense represents an \$88,734 decrease in the FY2017 Adopted budget when compared with the Final 2018 budget.

## **Increased Expenses**

Personnel. The FY2018 final budget proposes no new positions, though a good argument can be made for a number of personnel increases. It does not include a cost of living increase for employees. The 2018 budget reflects the retirement of a number of long serving employees. The knowledge and experience these employees provided the City is invaluable and there are always bumps when transitioning. However, the City will benefit from the fresh perspective and energy of the next generation of civil servants in these positions. General Fund increase in total salaries and benefits is just over half a percent, which is low when compared to prior years. The Final 2018 Budget also reflects Council's intent to minimize the use of overtime and authorizes \$30,000 dollars less in overtime hours than in the 2017 Adopted Budget. Even though during certain circumstances such as big snow years, crime sprees, or unplanned absences, overtime is unavoidable, staff is working on being especially cognizant of overtime. Even with a half a percent cost of living increase (COLA), the increase in personnel expenditures General Fund wide is only \$49,489, or .7%.

Health Insurance. Healthcare costs continue to escalate nationwide, and market trends indicate 2018 will be no different. The 2018 budget includes a 7.7% increase in health insurance premiums. The employee committee carefully reviewed plans and changed aspects of coverage in order to keep the increase under 10%. The Final 2018 Budget includes the practice established in 2017 of employees paying a commensurate percentage of the increase in health care premiums.

As you are aware, health insurance premiums vary widely depending on usage. The City incentivizes employee use of other health care coverage (if they have it) by paying those employees to use it and not participate in City-provided coverage. The City pays for premiums out of a health insurance fund that Council designed to cushion the City from large increases in health care. Each department pays a certain amount per employee to cover the cost of premiums. This year, the per employee amount increased from \$1250 to \$1312.

## ***City of Homer***

A significant change in this budget was a \$1,000,000 transfer from the Health Insurance Fund to the Police Station Fund, Water and Sewer Reserves, and Port and Harbor Reserves. The Final 2018 Budget leaves the Health Insurance Fund with a projected ending balance of \$540,030.

Snow Removal. The Final 2018 budget reflects 2017 proposed midyear adjustments that increases snow removal for city facilities (Library, Police, Fire and City Hall) twofold from the 2017 adopted budget. This increase reflects the trend toward more sand applications during especially icy winter conditions experienced in the first half of 2017. The City and current contractor are instituting practices that will allow this line item to find a reasonable balance and control costs.

### **General Fund Transfers to Reserves/ Capital Projects**

#### Transfers to Reserves

HCC 3.05.045 requires that the City Budget be balanced. Resolution 06-100 directs the City to attain a cash balance in depreciation reserve accounts equal to 40% of depreciable capital assets (excluding land) by 2016. The current value of General Fund assets for insurance purposes is \$25 million and the balance of General Fund reserves is just under \$2 million, or 8% of assets (excluding project funds). The fiscal reality of the last ten years has hampered the City's ability to meet the goals set forth in Resolution 06-100. While it may be prudent for Council to reevaluate goals for the desired level of reserve funding, there is no question that 8% of assets in reserves is low. Over the last three years, spending from General Fund reserves has averaged just under half a million dollars, demonstrating annual demands placed on reserves for everything from replacing vehicles to roofs. Fortunately, over the last two budget cycles Council has been able to rebuild the balance of the reserves. The Final 2018 budget continues this trend with a total of \$1,250,758 in transfers. Of that amount, \$10,000 is a mandatory transfer to the seawall reserve account and \$92,222 represents the General Fund's share of water hydrant maintenance. The remaining \$1,148,536 is transferred to the General Fund reserve accounts listed on the following page.

## City of Homer

<b>General Fund Proposed Transfers to Reserves</b>		
<b>Account</b>	<b>Amount</b>	<b>Justification</b>
Fire Fleet	\$200,000	Current balance of the Fire Fleet Reserve fund is close to zero. Apparatus is a critical and ongoing expense for the HVFD. It is important to build this fund back up to budget for apparatus replacement.
Public Works Fleet	\$200,000	Public Works is a department with heavy demands on vehicles and aging equipment. The Final 2018 budget proposes a significant draw on Public Works Fleet Reserves. It is critical to maintain this fund to budget for large equipment purchases.
Police Fleet	\$200,000	Over the last 2 years, Council has funded much needed replacement of patrol cars, drawing heavily on this reserve fund. HPD would like to establish an annual replacement schedule and rebuild this reserve.
Library	\$90,000	Valued at just over \$7 million, the Library has many ongoing maintenance demands. Building the fund, currently at just over \$74,000, is prudent.
Information Technology	\$200,000	The City has been deferring a number of much needed information technology infrastructure projects such as replacement servers at City Hall. This transfer plans for those projects in the near future.
ADA	\$100,000	NEW RESERVE. The American with Disabilities Act Compliance Committee has made progress on a needs assessment that identifies deficiencies in City facilities. The next step will be a transition plan and eventual implementation of the plan. With many projects already identified, the City needs to be saving to be able to systematically address ADA issues.
City Hall	\$147,833	With a value just shy of \$4 million, it is reasonable that this facility has maintenance demands that put pressure on reserves. The most pressing is the roof replacement project Council has been saving for. This transfer will plan for that project in 2019 while allowing a healthy balance for unexpected maintenance expenses.
<b>Total</b>	<b>\$1,148,536</b>	

### Capital Projects

The FY2018 budget includes \$281,084 in recommended General Fund capital projects. The bulk of this is the General Fund's share of a \$400,000 Vac Truck used for maintaining storm drains (and water and sewer lines, which will bear the other 2/3 of the expense). The remaining proposed projects include replacing servers at City Hall, a new all-wheel drive vehicle for the Homer Police Department, and design for the roof replacement at City Hall in order to provide Council with an accurate budget and understanding of the different options available. The proposed projects approved by Council are listed on the next page. A complete list of all proposed projects and project descriptions can be found in the Projects section of the Final 2018 budget.

## City of Homer

<b>General Fund Capital Projects</b>	<b>BY</b>	<b>Amount</b>
City Hall Server and storage refresh	IT	\$26,000
1/3 of a Vac Truck	PW	\$133,334
Brush Cutter	PW	\$50,000
Tracks for Argo	Fire	\$6,000
4WD for Police Chief	Police	\$40,000
City Hall Roof Design	PW	\$25,000
Kachemak Bay Points of Entry Signs (3)	Parks	\$750
<b>Total General Fund Council Approved</b>		<b>\$281,084</b>

### 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 effects of the 6 full time equivalent cuts in the 2016 budget continue to be felt. The need to be cautious with revenue and years of essentially status quo budgets have impacted the City's efficiency and responsiveness. These cuts have affected our ability to safely and effectively provide services. Priority staffing will be a jail officer at the police department and a full time building maintenance tech.
- **Capital projects:** There are a number of well-documented capital project needs. Chief among the priorities is a replacement roof for City Hall. I hope to be able to propose funding those projects 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. After years of deficit spending, the State has still not managed to find a solution to the fiscal cliff the State of Alaska is facing. It is impossible to tell to what extent municipalities will continue to be targeted as the State Legislature struggles with new revenue versus continued cuts. However, the City of Homer should keep an eye out for 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. Much like the years before, 2018 will continue to be a year of playing defense in Juneau for Alaskan municipalities.
- Statewide Recession. Most economists agree that the State of Alaska is in a recession triggered by the low price of oil and ensuing cuts to State government as the State of Alaska saw its revenue fall by 80%. Homer has fared well compared to many places in the State. Sales have been growing, the

## ***City of Homer***

visitor industry has been strong and people still want to live, move and retire in Homer. However, the impacts of recession can be seen in the declining revenue for the Port and Harbor Enterprise fund. New revenue to the State is inevitable at some point, and this will hit the pocketbooks of City residents.

- Impact from the Borough. Like all municipalities, the Kenai Peninsula Borough has been struggling with a revenue shortfall from a combination of State cuts to school funding and declining sales. Up to this point, the revenue proposals from the Borough have been linked to mechanisms that would also generate revenue for the City. However, after the failure of a sales tax cap increase on the October 2017 ballot, it is possible that the Assembly will turn to property tax as a revenue source which will directly affect City of Homer property tax payers.

### **Port and Harbor Enterprise Fund**

#### **Revenue**

The Final FY 2018 Budget projects revenues of \$4,604,592, which is \$177,654 less than the 2017 adopted budget. This drop in revenue is due to decreased moorage and wharfage at the Pioneer, Deep Water and Fish Dock. The drop in revenue is reflective of the current economic recession. Less freight is being shipped and oil and gas support has slowed down with the decline of development in the inlet.

I believe these numbers to be conservative. The budget is based on 2016 and 2017 actuals, but there is reason to be optimistic that revenue will stabilize. There is a good chance the slow down on Fish Dock will turn around for 2018. There have been many tenant changes on Fish Dock Road in the past year; two of the businesses have new owners and the lease transfer for the third is pending. Due to current software limitations Port and Harbor has not been able to implement the per foot incremental increase passed by Council in Resolution 16-112. Staff has been working diligently on replacing this essential tool which will have a positive impact on moorage revenue. The Enterprise continues to benefit from the 5% Harbor moorage rate increase in 2015 and predictable increase tied to inflation that was adopted in 2016.

#### **Expenditures**

Expenditures have changed very little from last year. Total expenditures (\$4,604,592) represent a 3.7% decrease from the 2017 Adopted Budget. 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 good shape, though activity at the Pioneer, Deep Water and Fish Dock needs to be monitored to evaluate if the downward trend in activity continues. The projected revenues are sufficient to cover basic maintenance and operations and transfer excess revenue to reserves. The final budget contains a transfer to depreciation accounts of \$306,954, a transfer of \$49,517 to load and launch reserves, a mandatory transfer to the Bond Payment Reserve of \$300,000, and a \$98,817 loan payment to General Fund. Overhead Administration Cost Allocation comes in at \$558,336, down just under \$2,000 from FY2017. Transfers to the reserves for fiscal year 2018 reflect the effort to keep customer costs as low as possible but still build a reserve that will meet long-term goals. This year's Port and Harbor final capital budget

## City of Homer

reflects the slowdown in activity and approves only \$102,288 in capital projects that are all safety related. Project detail and justification can be found in the projects section of the final budget.

<b>Port and Harbor Capital Projects</b>	<b>Amount</b>
Radio repeater system	\$15,000
Truck replacement 2 WD	\$20,000
Harbor tug fire response upgrade	\$22,000
Float system escape ladders	\$45,288
<b>Total Port and Harbor Reserves Council Approved</b>	<b>\$102,288</b>

### Budget Policy Considerations

- Depreciation: The depreciation fund balance remains insufficient given the assets of the Port and Harbor. The Port and Harbor Commission and Council adopted recommendations of the rate study in order to bring reserves to recommended levels over 10 years. In the meantime, it is important that the budget prioritizes transfers to depreciation reserves as the services of the Port and Harbor rely heavily on infrastructure such as docks, floats, ramps, parking, cranes and ice production.
- Revenues in General: Significant structural changes are occurring in the commercial and sport fishing industries, as well as oil and gas exploration and development in Cook Inlet. The Final 2018 budget demonstrates how these changes have negatively impacted the Port and Harbor. The Commission is working hard to develop new revenue streams for the Harbor Enterprise such as vessel haul out and repair, increasing uplands use by developing new long-term leases that bring new business into the Port and Harbor, and actively advertising for new vessels to come and use Homer's Port and Harbor and associated marine trades. The increased demand for Large Vessel Harbor moorage is reflected in our stall wait list. The Harbor is bursting at the seams. A long-term goal of the City to create a Large Vessel Harbor to meet increased demand is becoming more and more of a necessity as large vessels raft up three, and sometime four deep.

### Water and Sewer Special Revenue Fund

Water and Sewer revenue is based on current year (2017) actual usage. The 2018 Final Budget projects that combined water and sewer revenues will be \$3,835,643 in 2018. This represents an increase of just over half a percent in revenue from the FY 2017 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).

2018 anticipates a \$153,714 transfer to Water Reserves, which is down about 38% from 2017 budget. This is mostly due to removing shy of \$100,000 in revenue from the General Fund to cover water hydrant maintenance. The Final 2018 budget splits this service evenly between the two funds. The Sewer fund is doing well with a \$326,667 transfer to Sewer Reserves, an approximately \$16,000 increase from 2017 budget. The 6.5% sewer rate increase adopted by Council in 2016 has proven wise and helped the sewer fund stay healthy. This is especially important given the age of the sewer treatment

## City of Homer

plant (26 years) and that many parts and pieces are reaching the end of their life cycle and are in need of replacement. The transfers to reserves include the minimum required contribution of \$200,000 (\$100,000 from each of water and sewer funds) to depreciation.

### Capital Requests

The final budget contains \$450,582 in capital projects that will come out of Water and Sewer depreciation reserve accounts. These expenditures include phase two of replacing sewer plant control computers and 2/3 of the expense of a new vac truck (the other 1/3 is covered by General Fund Fleet Reserves). Projects approved by Council in the Final 2018 budget are listed below. Note projects that were not approved will become pressing in the near future; they include a new truck, a remote monitoring system and almost \$200,000 for a digester aeration blower that is used to remove solids from the waste before disposal. This project will create operational savings in electricity costs by having to operate the blower less frequently. See the projects section for a full list of request projects and justification.

<b>Water/Sewer Capital Project</b>	<b>Amount</b>
2/3 of a Vac Truck	\$266,666
Lift Station Electrical Components	\$16,500
Bridge Creek Watershed Preservation	\$33,416
Electrical enclosure for campground	\$17,500
Shaft air meter at WW	\$21,500
Programmable Logic Computer at STP	\$40,000
Pressure Reducing Values	\$25,000
Waterproof coating on mix tanks	\$30,000
<b>Total Water and Sewer Reserves Council Approved</b>	<b>\$450,582</b>

### 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 an expensive and expansive treatment, collection and distribution infrastructure and very few customers to pay for maintenance and operations. Priority should be placed on infill and hooking up customers where the infrastructure has already been installed. It is debatable if expanding the system into new, less densely populated areas is a net drain on the system as with those new customers comes increased miles of pipe to maintain.

### **In Conclusion**

Thank you for taking the time to review the City of Homer Final 2018 Budget. Though the community and the State are in the middle of tough fiscal times, I am proud of the voters, Council and staff as we problem

## ***City of Homer***

solve together to make it through this patch. Through their support of ballot initiatives amending HART, I believe voters have asked the City to focus on maintaining what we have. The Council has shown foresight by addressing fiscal issues before they become emergent and asking voters for help. Staff has been frugal, patient, and efficient as across the City departments struggle to do more with less. Thank you to everyone who makes it possible to live and thrive in this great community.

Respectfully Submitted,



Katie Koester

City Manager



# City of Homer

## Budget Description

---

### DOCUMENT

---

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

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

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

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

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

# City of Homer

## Budget Description

---

### PROCESS

---

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

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

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

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

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

### FUND

---

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

#### Examples of different types of funds:

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

# City of Homer

## Budget Description

---

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

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

### Governmental Funds

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

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

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

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

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

# City of Homer

## Budget Description

---

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

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

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

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

### **Proprietary Funds**

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

# City of Homer

## Budget Description

---

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

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

### **Fiduciary Funds**

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

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

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

# City of Homer

## Budget Description

---

### FINANCIAL POLICIES

---

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

The City of Homer is a first class General Law City incorporated in 1964 under Title 29 of the Alaska State Statute. City Code establishes that the fiscal year begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. 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***

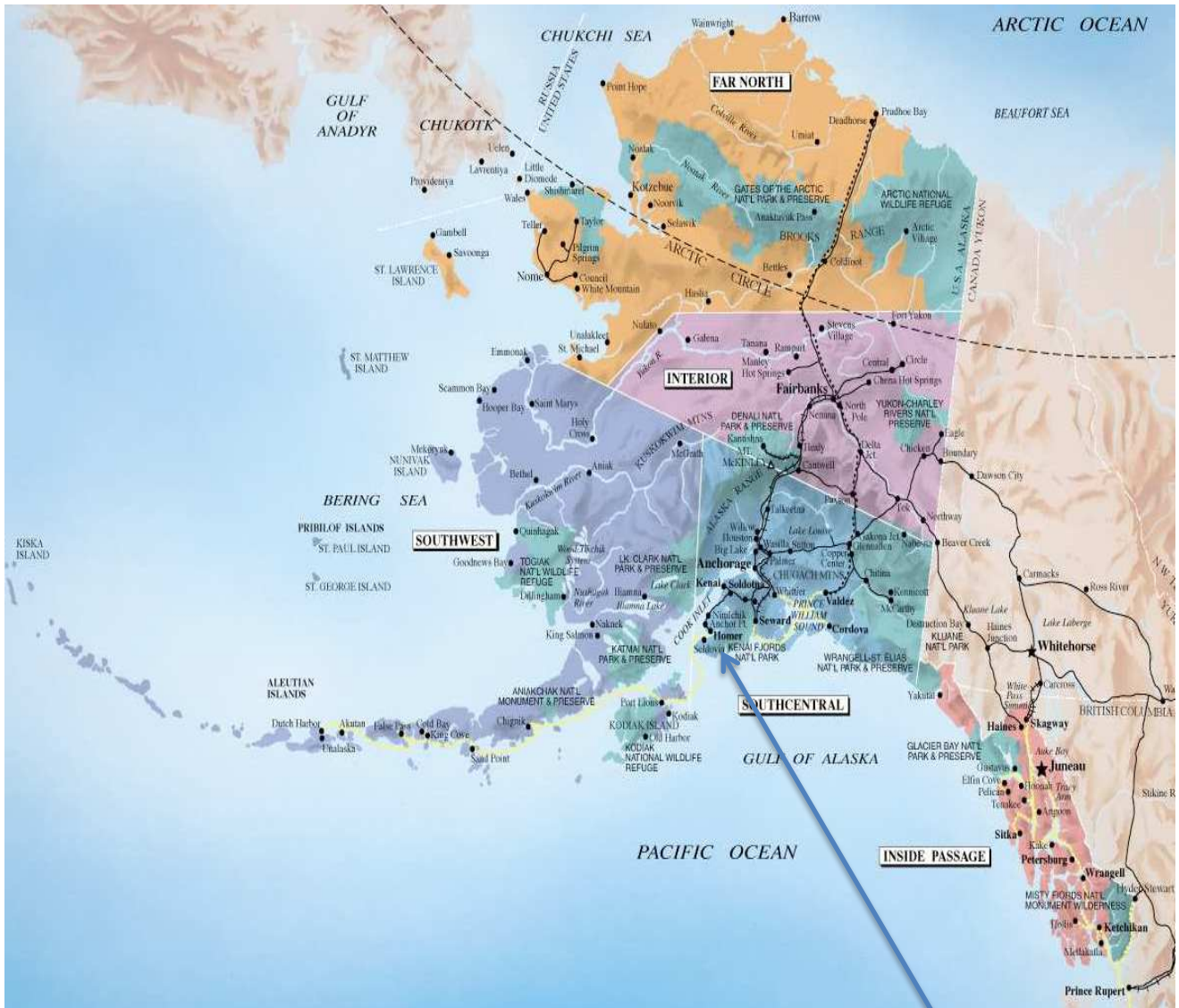
The City of Homer provides clean water to the Homer community through a water treatment plant located adjacent to the Bridge Creek Reservoir. The water treatment plant came on line in 2009, replacing an older facility.

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)



1 **CITY OF HOMER**  
2 **HOMER, ALASKA**

3 City Manager

4 **ORDINANCE 17-42**

5  
6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,  
7 APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2018 FOR THE  
8 GENERAL FUND, THE WATER FUND, THE SEWER FUND, THE  
9 PORT/HARBOR FUND, CAPITAL PROJECTS, AND INTERNAL  
10 SERVICE FUNDS.

11  
12 THE CITY OF HOMER ORDAINS:

13  
14 Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following  
15 appropriations are made for the calendar year ending December 2018:

16

17	General Fund	\$12,455,495
18	Water Fund	\$2,037,962
19	Sewer Fund	\$1,797,681
20	Port/Harbor Fund	\$4,604,592
21	Capital Projects	\$856,954
22		
23	Total Expenditures	\$21,752,684
24		
25	Internal Service Funds	\$3,090,908

26

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

29  
30 Section 3. Grant funds. (a) If grant funds that are received during the fiscal year exceed  
31 the amounts of such funds appropriated by this ordinance by not more than \$25,000, the  
32 affected appropriation is increased by the amount of the increase in receipts.

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

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

40  
41 Section 4. Donations or charitable contributions. If donations or contributions are  
42 received during the fiscal year that exceed the amounts of such funds appropriated by this

43 ordinance by not more than \$5,000, the affected appropriation is increased by the amount of  
44 the increase in receipts.

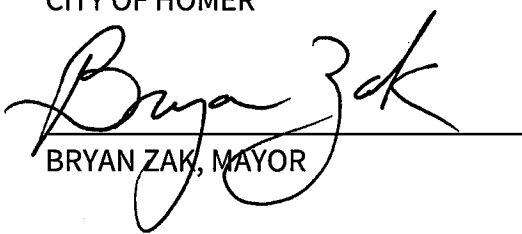
45  
46 Section 5. A copy of the adopted budget shall be certified by the City Clerk and filed in  
47 the office of the City Clerk.

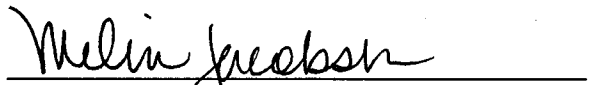
48  
49 Section 6. The supporting Line Item Budget detail as presented by the Administration  
50 and reviewed by the City Council is incorporated as part of this Budget Ordinance.

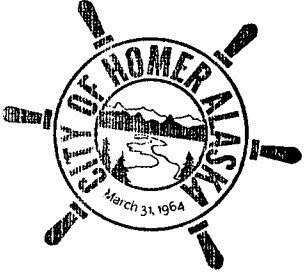
51  
52 Section 7. The property mill levy is set at 4.5 mills for 2018.

53  
54 Section 8. This Ordinance is limited to approval of the Budget and appropriations for  
55 Calendar Year 2018, is a non-code Ordinance and shall become effective January 1, 2018.

56  
57  
58 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 11 day of December, 2017.

59  
60  
61 CITY OF HOMER  
62   
63  
64  
65 BRYAN ZAK, MAYOR  
66

67 ATTEST:  
68  
69   
70  
71 MELISSA JACOBSEN, MMC, CITY CLERK  
72



73  
74 YES: 6  
75 NO: 0  
76 ABSTAIN: 0  
77 ABSENT: 0  
78

79 Introduction: 10-30-17  
80 Public Hearing: 11-27-17  
81 Second Reading: 12-11-17  
82 Effective Date: 01-01-18  
83  
84

85 Reviewed and approved as to form:

86 Mary K. Koester

87 Mary K. Koester, City Manager

89 Date: 3.12.18

Holly Wells  
Holly Wells, Attorney

Date: 3.12.18

**City of Homer**  
**Proposed Budget Development Schedule for FY 2018**

<b>Dates</b>	<b>Time</b>	<b>Event</b>
6/12/2017	6:00 PM	Budget Development Schedule to Council
6/26/2017		Finalize Budget Development Schedule
7/24/2017		Submit to departments, budget work sheets including salary and fringe benefit costs
8/14/2017	5:00 PM	Committee of the Whole, Council to discuss budget priorities for the coming year
	6:00 PM	Regular Meeting, Public Hearing - public input on budget priorities for the coming year
8/28/2017		Departmental Draft Budget and narratives to Finance
9/11/2017	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund
9/11/2017		Compile data and return copy to departments for review
9/11 - 9/22/2017	Weeks Of	City Manager - Budget Review with Finance Director and Department Heads
9/25/2017		Preliminary budget assumptions to Council.
10/9/2017		City Manager's Budget (Proposed Budget) to Council
	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
10/23/2017	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions
11/27/2017	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
12/11/2017	6:00 PM	Regular Meeting - Public Hearing & FY 2018 Budget Adoption

# City of Homer 2018 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:

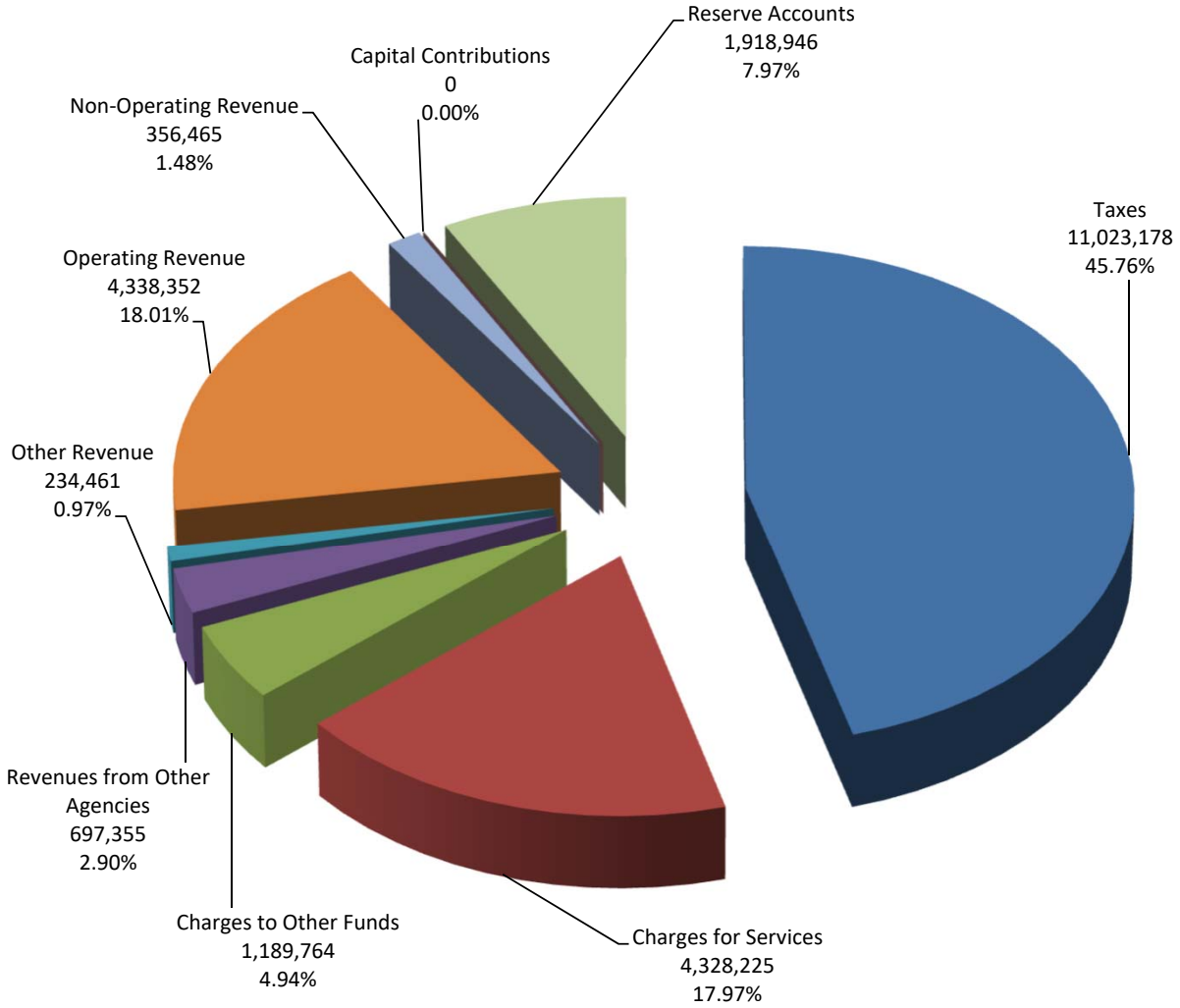
- **Combined Revenues and Appropriations**
- **Insurance Distribution and the General Overhead Allocations**
- **Operating Transfer Schedule**

City of Homer  
2018 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
<b>Revenues:</b>						
Taxes	9,739,107			1,284,071	11,023,178	
Charges for Services	594,808	3,733,417			4,328,225	
Charges to Other Funds	1,189,764				1,189,764	2,071,491
Revenues from Other Agencies	697,355				697,355	
Other Revenue	234,461				234,461	
Operating Revenue			4,338,352		4,338,352	
Non-Operating Revenue		102,225	254,240		356,465	
Capital Contributions					0	
Reserve Accounts				1,918,946	1,918,946	
<b>Total Revenues</b>	<b><u>12,455,495</u></b>	<b><u>3,835,643</u></b>	<b><u>4,592,592</u></b>	<b><u>3,203,018</u></b>	<b><u>24,086,747</u></b>	<b><u>2,071,491</u></b>
<b>Expenditure/Expenses</b>						
Personnel	7,609,519	1,626,701	1,869,943		11,106,163	
Operations & Maintenance	3,433,845	1,181,084	1,359,578		5,974,507	2,090,908
Capital Outlay				886,290	886,290	
Debt Service	0		398,817	1,036,468	1,435,285	
Other Charges		537,477	558,336	137,309	1,233,122	
Operating Transfers	1,412,131	480,381	357,625		2,250,137	
Depreciation Expense			2,364,075		2,364,075	
<b>Total Expenditures/Expenses</b>	<b><u>12,455,495</u></b>	<b><u>3,825,643</u></b>	<b><u>6,908,374</u></b>	<b><u>2,060,067</u></b>	<b><u>25,249,579</u></b>	<b><u>2,090,908</u></b>
<b>Change in Fund Balance/Net Earnings</b>	<b><u>(0)</u></b>	<b><u>10,000</u></b>	<b><u>(2,315,782)</u></b>	<b><u>1,142,951</u></b>	<b><u>(1,162,832)</u></b>	<b><u>(19,417)</u></b>

City of Homer  
2018 Operating Budget

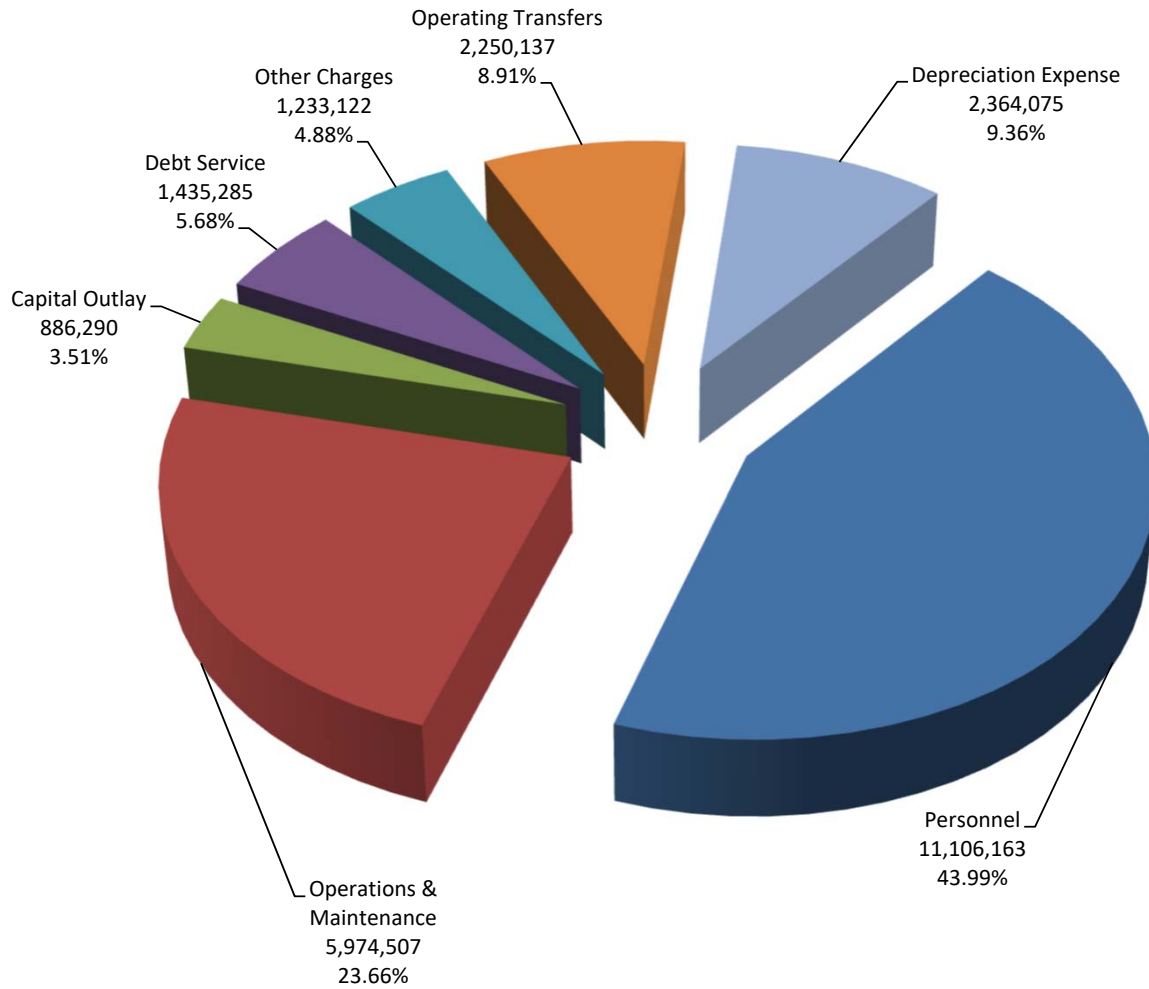
**Total Projected Revenues by Sources**  
**FY 2018**  
**\$24,086,747**



City of Homer  
2018 Operating Budget

**Total Estimated Expenditures  
FY 2018**

**\$25,249,579** (Including Harbor's Depreciaton Exp)





City of Homer  
2018 Operating Budget

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Underground Tanks 5223	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$87,297	\$450	\$43,018	\$62,643	\$77,453	\$37,201	\$0	\$11,286	\$0	\$233,679	\$553,027

Allocation	Assets	Expense Budget		Rolling Stock		Direct		Direct		TOTAL	
		Direct	Budget	Stock	Direct	Direct	Direct	Direct			
Spread to all depts										233,679	233,679
Mayor/ Council	-	-	861	-	-	-	-	-	-	-	861
Clerk	-	-	1,032	-	-	-	-	-	-	-	1,032
Manager	-	-	671	-	-	-	-	-	-	-	671
Personnel	-	-	448	-	-	-	-	-	-	-	448
Community Recreation	-	-	363	-	-	-	-	-	-	-	363
Information System	-	-	758	-	-	-	-	-	-	-	758
HERC Building	1,795	-	133	-	-	-	-	-	-	-	1,928
Finance	-	-	2,250	-	-	-	-	-	-	-	2,250
Planning	-	-	1,221	-	-	-	-	-	-	-	1,221
City Hall	2,044	450	424	473	-	-	-	-	-	-	3,390
Library	4,320	-	2,500	-	-	-	-	-	-	-	6,820
Airport	1,999	-	635	-	-	-	-	-	-	-	2,633
Fire	1,540	-	2,740	11,047	-	-	-	-	-	-	15,327
Police-Admin	1,157	-	-	13,044	13,460	-	-	-	-	-	27,661
Police-Jail	-	-	-	-	63,994	-	-	-	-	-	63,994
Police-Animal	550	-	451	-	-	-	-	-	-	-	1,001
PW	2,107	-	6,867	9,169	-	-	-	11,286	-	-	29,428
Water	12,448	-	5,149	9,169	-	-	-	-	-	-	26,765
Sewer	5,811	-	4,639	9,169	-	-	-	-	-	-	19,619
Port	53,527	-	11,877	10,573	-	37,201	-	-	-	-	113,178
Seawall	-	-	-	-	-	-	-	-	-	-	-
<b>Ins. Allocation</b>	<b>87,297</b>	<b>450</b>	<b>43,018</b>	<b>62,643</b>	<b>77,453</b>	<b>37,201</b>	<b>-</b>	<b>11,286</b>	<b>-</b>	<b>233,679</b>	<b>553,027</b>

2016 Budget	85,368	450	87,401	82,288	104,171	33,905	-	10,139	-	247,790	651,512
% increase (decrease)	2.26%	0.00%	-50.78%	-23.87%	-25.65%	9.72%	0.00%	11.31%	0.00%	-5.69%	-15.12%

**Overhead Allocation:**

Department	FY 2018
<b>Allocatable Costs</b>	
Mayor & Council	362,217
City Clerk	347,124
City Manager	262,815
Economic Development	165,605
Personnel	172,723
Information Technology	289,859
Finance	668,649
City Hall Complex	134,090
Janitorial	185,315
Public Works Admin.	157,780
Public Works Building \$10,000	
<b>Total Amount To be Allocated</b>	<b>2,746,178</b>

\*\*\* Total General Fund Budget 12,455,495

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

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

General Fund	Water	Sewer	Port & Harbor	Total Base
Calculated Operating Budget Base	1,583,567	1,224,217	3,229,521	<b>14,334,492</b>
Sharing Ratio	11.0%	8.5%	22.5%	100.0%

General Fund	Water	Sewer	Port & Harbor	HART - Road*	HART - Trail*	HAWSP	Total
2018 % of Total Allocated Amount	9.9%	7.7%	20.3%			5.0%	100.0%
2018 Amount Allocated to each fund	273,039	211,080	556,836			137,309	2,746,178
2017 Amount Allocated to each fund	263,035	202,639	553,422			134,857	2,832,007
2016 Amount Allocated to each fund	270,328	227,617	573,691			138,289	2,633,688

**City of Homer  
2018 Operating Budget**

<b>Fund Description</b>	<b>Fund</b>	<b>Dept./ Proj.</b>	<b>Object</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	161,373.00	
Water Admin	200	0400	5106	LEAVE CASH OUT	9,774.00	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	10,186.00	
PH Admin	400	0600	5106	LEAVE CASH OUT	57,636.00	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		161,373.00
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		9,774.00
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		10,186.00
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		57,636.00
Health Insurance Fund	600	0800	5990	TRANSFERS TO	1,000,000.00	
Police Station Fund	156	0376	4990	TRANSFERS FROM		669,211.82
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		171,428.57
Water Reserve	256	0378	4992	TRANSFERS FROM(OPER)		88,423.65
Sewer Reserve	256	0379	4992	TRANSFERS FROM(OPER)		70,935.96
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	303,811.46	
PH Load & Launch Ramp	400	0615	5990	TRANSFERS TO	49,517.00	
PH Pioneer Dock	400	0602	5990	TRANSFERS TO	300,692.00	
PH Fish Dock	400	0603	5990	TRANSFERS TO	6,262.00	
PH Deep Water Dock	400	0604	5990	TRANSFERS TO	0.00	
PH Outfall Line	400	0605	5990	TRANSFERS TO	0.00	
PH Fish Grinder	400	0606	5990	TRANSFERS TO	0.00	
PH Admin	400	0601	5607	Principal Payment to GF	87,345.00	
PH Admin	400	0601	5608	Interest Payment to GF	11,472.00	
General Fund	100	0025	4801	Loan Int. PMT from Harbor		11,472.00
General Fund	100	0000	1152	Loan Prin. PMT from Harbor		87,345.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		276,954.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		520.00
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		49,517.00
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	171,581.00	
Sewer Admin	200	0500	5990	TRANSFERS TO	352,198.00	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		153,714.00
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		326,667.00
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	1,240,055.00	
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		92,222.00
Animal Shelter Reserves	156	0370	4992	TRANSFERS(OPERT		0.00
City - Hall Reserves	156	0384	4992	TRANSFERS(OPERT		147,833.00
Police Fleet Reserve	152	0382	4992	TRANSFERS(OPERT		200,000.00
Fire Fleet Reserve	152	0381	4992	TRANSFERS(OPERT		200,000.00
PW Fleet Reserve	152	0383	4992	TRANSFERS(OPERT		200,000.00
Police Reserve	156	0394	4992	TRANSFERS(OPERT		0.00
ADA Reserve			4992	TRANSFERS(OPERT		100,000.00
Information Tech Reserve	156	0398	4992	TRANSFERS(OPERT		200,000.00
Parks & Rec Reserves	156	0385	4992	TRANSFERS(OPERT		0.00
Library Reserve	156	0390	4992	TRANSFERS(OPERT		90,000.00
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	273,039.00	
Sewer Admin	200	0500	5241	TRANSFERS TO	211,080.00	
PH Admin	400	0600	5241	TRANSFERS TO	556,836.00	
HART-Road	160	0766	5241	TRANSFERS TO	0.00	
HART-Trail	165	0375	5241	TRANSFERS TO	0.00	
HAWSP	205	0375	5241	TRANSFERS TO	137,309.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		273,039.00
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		211,080.00
G/F Admin Service	100	0099	4983	TRANSFERS from PH		556,836.00
G/F Admin Service	100	0099	4984	TRANSFERS from HART		0.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		137,309.00

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer  
2018 Operating Budget**



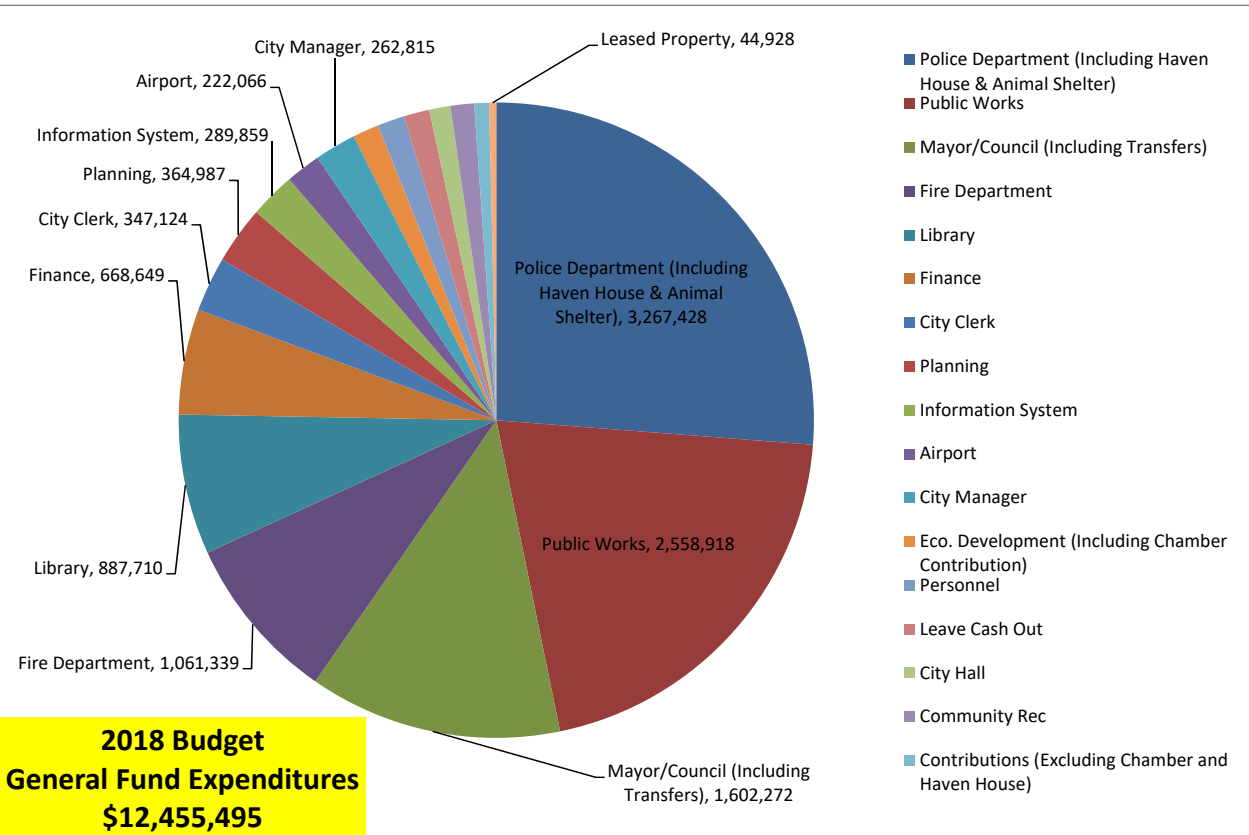
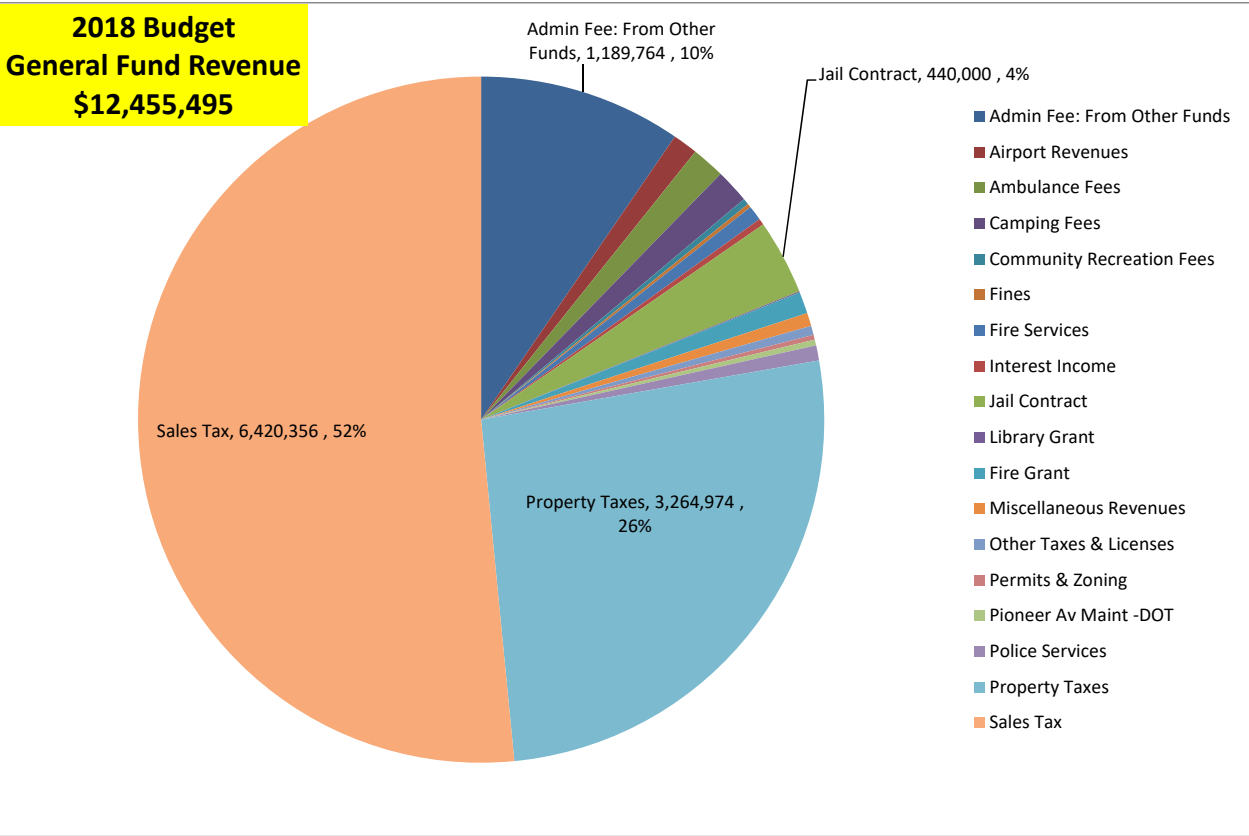
## General Fund

---

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.

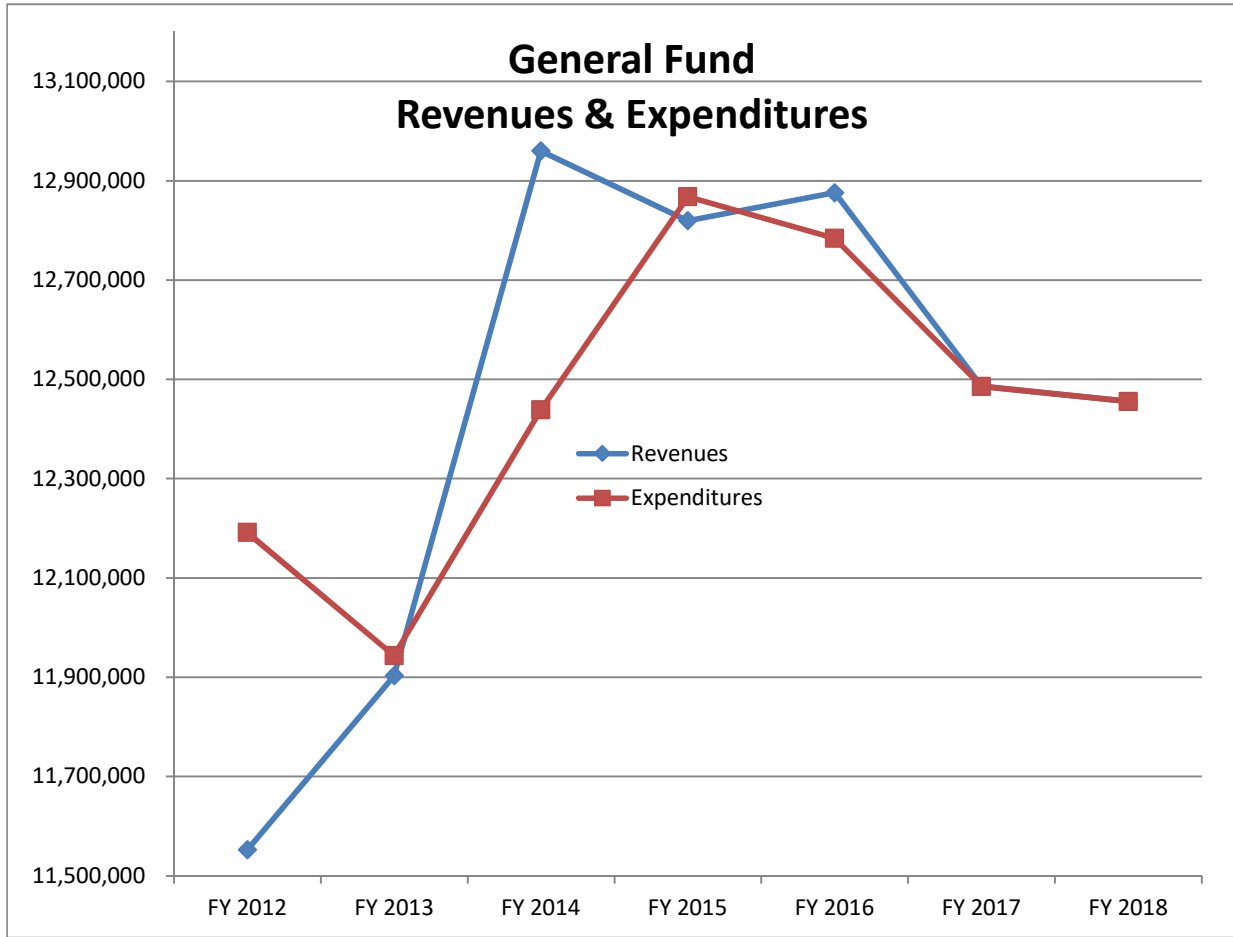
**City of Homer  
2018 Operating Budget**



**City of Homer  
2018 Operating Budget**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Budget Amended	Budget Adopted
<b>Revenues</b>	11,552,219	11,902,813	12,959,670	12,819,378	12,875,567	12,485,745	12,455,495
<b>Expenditures</b>	12,191,453	11,943,641	12,438,421	12,867,411	12,783,799	12,485,745	12,455,495
<b>Rev - Exp</b>	(639,234)	(40,828)	521,249	(48,033)	91,768	(0)	(0)

<i>Excluded PERS</i>	432,061	563,877	630,058	1,227,364	235,898	0	0
----------------------	---------	---------	---------	-----------	---------	---	---



**City of Homer  
2018 Operating Budget**

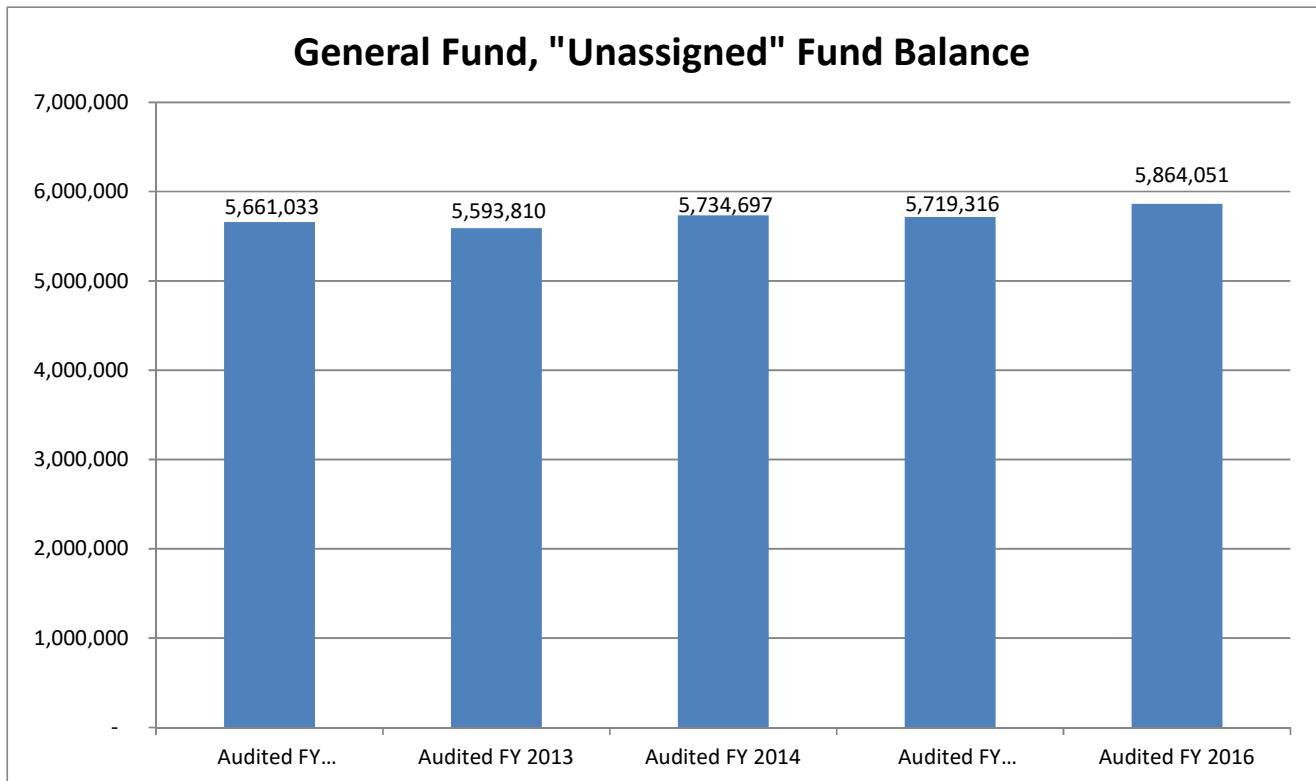
**Fund Balances - Total**

**Major Funds**

FY Ending	Major Funds				Nonmajor	Total Gov. Funds	CAFR ref.
	General	Utility Special Revenue	City Facilities Capital Projects	HART - Roads Capital Projects	(including HART Trails)		
12/31/2010	5,573,814	3,657,285	0	4,673,141	5,240,631	19,144,871	Page 20
12/31/2011	6,727,846	3,345,465	877,757	5,457,410	3,828,588	20,237,066	Page 20
12/31/2012	6,088,612	3,204,482	196,953	6,329,416	4,587,849	20,407,312	Page 22
12/31/2013	6,047,784	3,012,653	(1,737,914)	6,025,791	4,804,509	18,152,823	Page 22
12/31/2014	6,569,033	1,807,867	0	6,994,279	4,642,319	20,013,498	Page 22
12/31/2015	6,521,000	2,534,072	0	7,454,304	5,022,558	21,531,934	Page 20
12/31/2016	6,612,768	3,484,580	0	6,640,048	6,174,064	22,911,460	Page 20

**General Fund Balance - Unassigned**

Audited FY	Audited FY	Audited FY	Audited FY	Audited FY
2012	2013	2014	2015	2016
5,661,033	5,593,810	5,734,697	5,719,316	5,864,051





City of Homer  
2018 Operating Budget

<b>FUND 100</b>					
<b>GENERAL FUND COMBINED STATEMENT</b>					
	12/31/15	12/31/16	Adopted	Amended	Adopted
	Actual	Actual	12/31/17	12/31/17	12/31/18
			Budget	Budget	Budget
<b>REVENUE:</b>					
Property Taxes	3,184,660	3,182,834	3,228,778	3,507,453	3,264,974
Sales & Use Taxes	5,074,268	6,429,815	6,481,188	6,481,188	6,474,133
Permits & Licenses	27,625	30,209	30,421	30,421	28,588
Fines & Forfeitures	28,291	18,029	15,508	15,508	22,154
Use of Money & Property	36,424	44,312	20,980	20,980	36,851
Revenues from Other Agencies	1,026,538	375,448	675,419	675,419	697,355
<i>PERS Revenue</i>	<i>1,253,205</i>	<i>630,058</i>	<i>0</i>	<i>0</i>	<i>0</i>
Charges for Services	489,126	647,042	446,017	446,017	594,808
Other Revenue	119,091	2,414	13,000	13,000	0
Airport	131,820	131,051	130,305	130,305	146,869
<b>Total General Fund Revenue</b>	<b><u>11,371,049</u></b>	<b><u>11,491,211</u></b>	<b><u>11,041,616</u></b>	<b><u>11,320,291</u></b>	<b><u>11,265,731</u></b>
<b>Total Transfer from other Funds</b>	<b><u>1,382,738</u></b>	<b><u>1,209,925</u></b>	<b><u>1,165,454</u></b>	<b><u>1,165,454</u></b>	<b><u>1,189,764</u></b>
<b>Total Revenues &amp; Transfers (W/O PERS Relief)</b>	<b><u>11,500,582</u></b>	<b><u>12,071,078</u></b>	<b><u>12,207,070</u></b>	<b><u>12,485,745</u></b>	<b><u>12,455,495</u></b>
<b>EXPENDITURES:</b>					
Personnel ( <u>W/O PERS Relief</u> )	7,470,639	7,473,575	7,558,430	7,560,030	7,609,519
Operations & Maintenance	3,257,035	3,112,168	3,323,463	3,433,963	3,433,845
Debt Service	99,824	99,824	99,824	0	0
<b>Total Operating Expenditures</b>	<b><u>10,827,498</u></b>	<b><u>10,685,567</u></b>	<b><u>10,981,717</u></b>	<b><u>10,993,993</u></b>	<b><u>11,043,364</u></b>
<b>Operating Surplus/Deficit before Transfers</b>	<b><u>673,084</u></b>	<b><u>1,385,511</u></b>	<b><u>1,225,353</u></b>	<b><u>1,491,752</u></b>	<b><u>1,412,131</u></b>
<b>Operating Transfers To:</b>					
Eliminate Negative Balances		114,428			
Police Fleet Reserve		85,000	90,000	90,000	200,000
PW Fleet Reserve		75,000	120,000	120,000	200,000
PW Fleet Reserve (Encumbered)		97,000			
Fire Fleet Reserve		50,000			200,000
City Hall Reserve		170,000	110,243	160,243	147,833
Planning Reserve		10,000			
Information Tech Reserve		67,500	60,000	60,000	200,000
Public Arts Reserve	5,000				
Seawall Maintenance Reserve	10,000	10,000	10,000	10,000	10,000
Animal Shelter Reserve		29,158	20,000	20,000	
Parks & Recreation Reserve			60,000	60,000	
Fire Reserve			70,000	70,000	
Police Reserve			200,000	200,000	
Library Reserve			60,000	60,000	90,000
ADA Reserve					100,000
Other Transfers				216,399	
Transfer to Water Hydrants	174,101	170,246	180,956	180,956	92,222
Revolving Energy Fund Repayment	10,703	10,703	10,703	10,703	10,703
Leave Cash Out Bank	139,522	147,492	233,451	233,451	161,373
<b>Total Operating Transfers:</b>	<b><u>339,326</u></b>	<b><u>1,036,527</u></b>	<b><u>1,225,353</u></b>	<b><u>1,491,752</u></b>	<b><u>1,412,131</u></b>
<b>Total Expenditures &amp; Operating Transfers</b>	<b><u>11,166,824</u></b>	<b><u>11,722,094</u></b>	<b><u>12,207,070</u></b>	<b><u>12,485,745</u></b>	<b><u>12,455,495</u></b>
<b>Total Deficit/Surplus</b>	<b>333,758</b>	<b>348,984</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

City of Homer  
2018 Operating Budget

General Fund (100) Revenue Detail		Actual		Budget			Δ %	
A/C Num.	Revenue Categories & Descriptions	12/31/2015	12/31/2016	Adopted	Amended	Adopted	vs. Prior Yr Amended	
				12/31/2017	12/31/2017	12/31/2018	\$	%
<b>0005</b>	<b>PROPERTY TAXES:</b>							
4101	Real Prop Tax	2,888,902	2,875,193	2,914,354	3,193,029	2,956,030	(237,000)	-7.4%
4102	Per Prop Tax	207,959	206,151	221,084	221,084	204,337	(16,747)	-7.6%
4103	Motr Vehicle Tx	50,034	48,779	53,192	53,192	50,638	(2,555)	-4.8%
4104	Prior Years Taxes	32,957	44,605	35,037	35,037	38,348	3,312	9.5%
4105	Pen/Int Prop Tx	4,808	(2,404)	5,111	5,111	5,111	0	0.0%
4107	Oil Tax	0	10,510	0	0	10,510	10,510	0.0%
	<b>Total Property Taxes</b>	<b>3,184,660</b>	<b>3,182,834</b>	<b>3,228,778</b>	<b>3,507,453</b>	<b>3,264,974</b>	<b>(242,480)</b>	<b>-6.9%</b>
<b>0010</b>	<b>SALES &amp; USE TAXES:</b>							
4201	Sales Tax	5,022,763	6,376,187	6,420,356	6,420,356	6,420,356	0	0.0%
4202	Cooperative Tax	25,306	24,878	33,831	33,831	25,676	(8,155)	-24.1%
4203	Liquor License	23,200	24,750	23,333	23,333	24,100	767	3.3%
4205	Sales Tax Comm	3,000	4,000	3,667	3,667	4,000	333	9.1%
	<b>Total Sales and Use Taxes</b>	<b>5,074,268</b>	<b>6,429,815</b>	<b>6,481,188</b>	<b>6,481,188</b>	<b>6,474,133</b>	<b>(7,055)</b>	<b>-0.1%</b>
<b>0015</b>	<b>PERMITS &amp; LICENSES:</b>							
4301	Driveway Permit	1,470	1,825	1,613	1,613	1,780	167	10.3%
4302	Sign Permits	500	500	483	483	550	67	13.8%
4303	Building Permit	13,150	11,250	13,267	13,267	12,783	(483)	-3.6%
4304	Peddler Permits	310	1,746	1,439	1,439	1,411	(28)	-2.0%
4308	Zoning Fees	7,650	11,800	10,933	10,933	8,750	(2,183)	-20.0%
4309	Row Permit	645	0	485	485	485	0	0.0%
4314	Taxi/chauffeurs/safety Inspec	3,900	3,088	2,200	2,200	2,829	629	28.6%
	<b>Total Permits and Licenses</b>	<b>27,625</b>	<b>30,209</b>	<b>30,421</b>	<b>30,421</b>	<b>28,588</b>	<b>(1,832)</b>	<b>-6.0%</b>
<b>0020</b>	<b>FINES &amp; FORFEITURES:</b>							
4401	Fines/Forfeit	20,723	16,494	10,000	10,000	16,166	6,166	61.7%
4402	Non Moving Fine	7,568	1,535	5,508	5,508	5,988	480	8.7%
	<b>Total Fines and Forfeitures</b>	<b>28,291</b>	<b>18,029</b>	<b>15,508</b>	<b>15,508</b>	<b>22,154</b>	<b>6,646</b>	<b>42.9%</b>
<b>0025</b>	<b>USE OF MONEY:</b>							
4801	Interest Income	36,424	44,312	20,980	20,980	36,851	15,870	75.6%
	<b>Total Use of Money</b>	<b>36,424</b>	<b>44,312</b>	<b>20,980</b>	<b>20,980</b>	<b>36,851</b>	<b>15,870</b>	<b>75.6%</b>
<b>0030</b>	<b>REVENUES-OTHER AGENCIES:</b>							
<b>4501</b>	<b>Ak Shared Rev ***</b>	322,339	215,905	0	0	0	0	0.0%
4503	Prisoner Care	597,568	424,080	424,000	424,000	440,000	16,000	3.8%
4504	Borough 911	52,320	52,800	51,300	51,300	52,800	1,500	2.9%
4505	Police Sp Serv	36,000	36,000	36,000	36,000	36,000	0	0.0%
4507	Library Grt Ak	10,154	6,822	6,900	6,900	6,900	0	0.0%
4509	Assistant fire chief	0	0	123,219	123,219	127,655	4,436	3.6%
4511	Pioner Av Maint	34,000	34,000	34,000	34,000	34,000	0	0.0%
<b>4527</b>	<b>PERS Revenue ***</b>	1,227,364	235,899	0	0	0	0	0.0%
4909	Restitution	0	0	0	0	0	0	0.0%
	<b>Total Intergovernmental</b>	<b>2,279,744</b>	<b>1,005,505</b>	<b>675,419</b>	<b>675,419</b>	<b>697,355</b>	<b>21,936</b>	<b>3.2%</b>
<b>0035</b>	<b>CHARGES FOR SERVICES:</b>							
4311	Library Cards	1	20	183	183	64	(118)	-64.8%
4316	Lid Application Fee	200	0	133	133	100	(33)	-25.0%
4317	Lid Yearly Bill	11,418	27,501	4,449	4,449	13,525	9,076	204.0%
4516	Pw Equip & Serv	36,647	11,629	10,859	10,859	16,888	6,029	55.5%
4599	Pioneer Beautif	495	190	498	498	377	(122)	-24.4%
4601	Ambulance Fees	109,054	271,872	130,000	130,000	194,727	64,727	49.8%
4602	Fire Contr Kes	0	0	0	0	0	0	0.0%
4603	Fire Contr Kachemack City	70,512	71,631	68,655	68,655	86,195	17,540	25.5%

City of Homer  
2018 Operating Budget

General Fund (100) Revenue Detail		Actual		Budget			Δ %	
		12/31/2015	12/31/2016	Adopted 12/31/2017	Amended 12/31/2017	Adopted 12/31/2018	vs. Prior Yr	Amended
A/C Num.	Revenue Categories & Descriptions						\$	%
4604	HVF Class Fees	2,075	0	1,495	1,495	1,203	(292)	-19.5%
4607	Other Services	28,899	28,647	27,619	27,619	28,356	737	2.7%
4608	City Campground	22,168	28,612	21,718	21,718	36,567	14,849	68.4%
4609	Animal Care Fee	7,700	13,766	6,630	6,630	9,209	2,580	38.9%
4610	Plans & Specs	75	391	0	0	0	0	0.0%
4611	City Clerk Fees	17,248	1,586	2,104	2,104	2,104	0	0.0%
4612	Publication Fee	5	0	0	0	0	0	0.0%
4613	Cemetery Plots	2,000	2,000	2,000	2,000	5,000	3,000	150.0%
4614	Community Recreation Fees	34,058	37,603	35,401	35,401	37,214	1,813	5.1%
4650	Rents & Leases	0	0	0	0	0	0	0.0%
4654	Spit Camping	143,860	150,422	132,803	132,803	161,886	29,083	21.9%
4660	Advertising - Community School	2,710	1,170	1,470	1,470	1,393	(77)	-5.2%
	<b>Total Charges for Services</b>	<b>489,126</b>	<b>647,042</b>	<b>446,017</b>	<b>446,017</b>	<b>594,808</b>	<b>148,791</b>	<b>33.4%</b>
<b>0040</b>	<b>OTHER REVENUE:</b>							
4901	Surplus Prop	5,831	0	0	0	0	0	0.0%
4902	Other Revenue	92,991	2,414	13,000	13,000	0	(13,000)	-100.0%
4905	Donations/Gifts	0	0	0	0	0	0	0.0%
4512	REIMBURSEMENTS	0	0	0	0	0	0	0.0%
4906	Proc Law Suits	20,268	0	0	0	0	0	0.0%
	<b>Total Other Revenues</b>	<b>119,091</b>	<b>2,414</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>(13,000)</b>	<b>-100.0%</b>
<b>0045</b>	<b>AIRPORT TERMINAL REVENUES:</b>							
4655	Airline Leases	63,053	62,206	63,519	63,519	62,498	(1,021)	-1.6%
4656	Concessions	1,983	2,979	867	867	6,000	5,133	592.0%
4657	Car Rental	27,712	33,756	29,492	29,492	43,512	14,020	47.5%
4658	Parking Fees	36,000	32,110	36,427	36,427	34,858	(1,568)	-4.3%
4660	Advertising	3,072	0	0	0	0	0	0.0%
	<b>Total Airport</b>	<b>131,820</b>	<b>131,051</b>	<b>130,305</b>	<b>130,305</b>	<b>146,869</b>	<b>16,564</b>	<b>12.7%</b>
	<b>Total Before Operating Transfers</b>	<b>11,371,049</b>	<b>11,491,211</b>	<b>11,041,616</b>	<b>11,320,291</b>	<b>11,265,731</b>	<b>(54,560)</b>	<b>-0.5%</b>
<b>0099</b>	<b>OPERATING TRANSFERS:</b>							
4981	G/F Admin Water	274,210	270,328	263,035	263,035	273,039	10,004	3.8%
4982	G/F Admin Sewer	214,191	227,617	202,639	202,639	211,080	8,441	4.2%
4983	G/F Admin P & H	605,925	573,691	554,922	554,922	558,336	3,413	0.6%
4984	G/F ADMIN HART	144,206	0	0	0	0	0	0.0%
4985	G/F Admin Hawsp	144,206	138,289	134,857	134,857	137,309	2,451	1.8%
4987	G/F ADMIN HART -TRAILS	0	0	0	0	0	0	0.0%
4990	Other Transfer	0	0	10,000	10,000	10,000	0	0.0%
	<b>Total Operating Transfers</b>	<b>1,382,738</b>	<b>1,209,925</b>	<b>1,165,454</b>	<b>1,165,454</b>	<b>1,189,764</b>	<b>24,310</b>	<b>2.1%</b>
	<b>Grand Total</b>	<b>12,753,787</b>	<b>12,701,136</b>	<b>12,207,070</b>	<b>12,485,745</b>	<b>12,455,495</b>	<b>(30,250)</b>	<b>-0.2%</b>
	<b>Grand Total (Adj) ***</b>	<b>11,204,085</b>	<b>12,249,332</b>	<b>12,207,070</b>	<b>12,485,745</b>	<b>12,455,495</b>	<b>(30,250)</b>	<b>-0.2%</b>

**City of Homer**  
**2018 Operating Budget**

<b>100 General Fund Expenditures - Combined</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	4,471,215	4,306,322	4,451,962	4,451,962	4,483,530	31,568	0.7%
5102	Fringe Benefits	2,467,555	2,363,860	2,420,839	2,420,839	2,485,183	64,344	2.7%
5103	Part-time Wages	229,400	238,291	297,742	298,442	282,791	(15,652)	-5.2%
5104	Part-time Benefits	84,406	79,453	78,952	78,952	80,506	1,555	2.0%
5105	Overtime	233,651	235,133	296,471	296,471	266,212	(30,259)	-10.2%
5107	Part-time Overtime	5,407	5,261	12,464	13,364	11,297	(2,067)	-15.5%
5108	Unemployment Benefits	4,848	9,356	0	0	0	0	0.0%
5112	PERS Relief	1,227,364	235,898	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>8,723,844</b>	<b>7,473,575</b>	<b>7,558,430</b>	<b>7,560,030</b>	<b>7,609,519</b>	<b>49,489</b>	<b>0.7%</b>
	<i>w/o PERS</i>	<i>7,496,481</i>	<i>7,237,676</i>	<i>7,558,430</i>	<i>7,560,030</i>	<i>7,609,519</i>		
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	44,208	41,473	46,200	46,200	45,800	(400)	-0.9%
5202	Operating Supplies	190,306	194,867	214,720	214,720	215,720	1,000	0.5%
5203	Fuel and Lube	186,618	136,645	234,950	234,950	240,950	6,000	2.6%
5204	Chemicals	85,766	106,560	114,600	114,600	95,000	(19,600)	-17.1%
5205	Ammunition	14,638	17,395	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	37,044	34,128	32,900	33,050	32,900	(150)	-0.5%
5207	Vehicle and Boat Maintenance	211,069	183,863	211,000	211,000	210,000	(1,000)	-0.5%
5208	Equipment Maintenance	31,802	26,974	33,820	33,820	35,300	1,480	4.4%
5209	Building & Grounds Maintenance	90,623	52,912	69,750	69,750	69,750	0	0.0%
5210	Professional Services	672,105	601,888	741,575	803,575	760,990	(42,585)	-5.3%
5211	Audit Services	46,058	70,086	64,680	64,680	70,000	5,320	8.2%
5213	Survey and Appraisal	3,264	701	4,000	4,000	4,500	500	12.5%
5214	Rents & Leases	98,120	94,319	100,250	100,250	108,600	8,350	8.3%
5215	Communications	149,428	111,872	123,300	123,300	125,600	2,300	1.9%
5216	Freight and Postage	26,176	19,474	23,200	23,200	25,500	2,300	9.9%
5217	Electricity	236,539	240,837	231,750	231,750	237,000	5,250	2.3%
5218	Water	35,252	46,552	39,470	39,470	40,970	1,500	3.8%
5219	Sewer	51,442	29,063	60,240	60,240	58,240	(2,000)	-3.3%
5220	Refuse and Disposal	5,095	7,518	7,450	7,450	7,450	0	0.0%
5221	Property Insurance	19,266	16,685	15,924	15,924	15,511	(413)	-2.6%
5222	Auto Insurance	45,557	47,444	30,666	30,666	33,733	3,067	10.0%
5223	Liability Insurance	156,342	119,401	76,908	76,908	110,092	33,184	43.1%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	28,882	25,373	38,600	39,250	36,750	(2,500)	-6.4%
5228	Books	56,628	34,140	34,800	34,800	44,800	10,000	28.7%
5229	Periodicals	10,422	7,201	8,700	8,700	9,700	1,000	11.5%
5230	Audio Visual	17,884	15,014	15,000	15,000	16,000	1,000	6.7%
5231	Tools and Equipment	87,636	82,740	98,400	98,400	95,900	(2,500)	-2.5%
5233	Computer Related Items	35,807	26,207	26,528	34,528	28,150	(6,378)	-18.5%
5234	Record and Permits	630	772	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	21,960	17,065	19,735	19,735	20,910	1,175	6.0%
5236	Transportation	46,190	42,211	44,950	44,950	46,450	1,500	3.3%
5237	Subsistence	15,448	14,453	19,850	19,850	21,250	1,400	7.1%
5238	Printing and Binding	8,413	8,192	11,050	17,750	11,250	(6,500)	-36.6%
5240	Political Activities	2,583	148	0	0	0	0	0.0%
5242	Janitorial	15	0	675	675	675	0	0.0%
5244	Snow Removal	27,005	25,820	24,000	57,000	55,000	(2,000)	-3.5%
5248	Lobbying	20,270	20,403	0	0	0	0	0.0%
5251	Pioneer Beautification	922	596	750	750	750	0	0.0%
5252	Credit Card Expenses	1,053	299	392	392	716	324	82.7%
5254	Over and Short	(10)	0	342	342	0	(342)	-100.0%
5259	To Be Reimbursed	0	0	0	0	0	0	0.0%
5280	Volunteer Incentives	27,232	27,290	30,000	30,000	34,000	4,000	13.3%
5282	City Hall Building Maintenance	7,736	3,314	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	26,310	19,101	16,000	16,000	18,000	2,000	12.5%

City of Homer  
2018 Operating Budget

<b>100 General Fund Expenditures - Combined</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
5284	Police Building Maintenance	1,674	3,477	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	2,586	1,631	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,036	1,423	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	862	1,477	1,500	1,500	1,500	0	0.0%
5292	City Hall Motor Pool	0	0	500	500	500	0	0.0%
5293	Police Motor Pool	45,735	30,932	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	11,791	8,213	15,500	15,500	15,500	0	0.0%
5601	Uniform	21,700	25,819	30,800	30,800	29,000	(1,800)	-5.8%
5602	Safety Equipment	24,160	20,741	34,200	34,200	30,200	(4,000)	-11.7%
5603	Employee Training	83,823	73,085	110,400	110,400	113,300	2,900	2.6%
5604	Public Education	539	1,762	2,000	2,000	2,000	0	0.0%
5611	ADA Compliance	2,000	0	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,444	2,550	2,738	2,738	2,938	200	7.3%
5621	Unidentified Credit Card Expenses	5,804	(0)	0	0	0	0	0.0%
5625	Impound Costs	1,695	3,400	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	8,795	8,699	6,700	6,700	9,000	2,300	34.3%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	0	0.0%
5632	Wellness Program	24,253	21,030	20,000	20,000	22,000	2,000	10.0%
5633	Phones	914	174	8,000	8,000	6,000	(2,000)	-25.0%
5634	Networking	1,894	2,320	3,500	3,500	3,500	0	0.0%
5635	Software	6,910	22,776	34,050	34,050	27,550	(6,500)	-19.1%
5636	Servers	420	19,318	4,000	4,000	4,000	0	0.0%
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	0	0.0%
5814	Homer Hockey Association	14,000	0	0	0	0	0	0.0%
5815	Parks & Recreation Board	1,818	896	1,000	1,000	1,500	500	50.0%
5823	Fish Stocking	0	0	0	0	0	0	0.0%
5829	Homer Senior Center	10,000	0	0	0	0	0	0.0%
5830	Homer Foundation	19,000	208,000	25,000	25,000	25,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>3,257,035</b>	<b>3,112,168</b>	<b>3,323,463</b>	<b>3,433,963</b>	<b>3,433,845</b>	<b>(118)</b>	<b>0.0%</b>
	<b>Capital Outlay, Transfers and Reserves</b>							
5901	C/O Buildings	0	0	0	0	0	0	0.0%
5106	Leave Cash Out	139,522	147,492	233,451	233,451	161,373	(72,078)	-30.9%
5990	Transfers To	647,594	1,853,618	991,902	1,258,301	1,250,758	(7,543)	-0.6%
	<b>Total C/O, Transfers &amp; Reserves</b>	<b>787,116</b>	<b>2,001,110</b>	<b>1,225,353</b>	<b>1,491,752</b>	<b>1,412,131</b>	<b>(79,621)</b>	<b>-5.3%</b>
5607	Debt Repayment	47,012	48,951	41,478	0	0	0	0.0%
5608	Interest Exp	52,812	50,873	58,346	0	0	0	0.0%
	<b>Total Debt Repayment</b>	<b>99,824</b>	<b>99,824</b>	<b>99,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Total General Fund Expenses</b>	<b>12,867,820</b>	<b>12,686,677</b>	<b>12,207,070</b>	<b>12,485,745</b>	<b>12,455,495</b>	<b>(30,250)</b>	<b>-0.2%</b>
	<b>General Fund Expenses w/o PERS</b>	<b>11,640,456</b>	<b>12,450,778</b>	<b>12,207,070</b>	<b>12,485,745</b>	<b>12,455,495</b>		

City of Homer  
2018 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  
2018 Operating Budget**

<b>0100 MAYOR - COUNCIL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	11,074	12,450	13,000	13,000	13,000	0	0.0%
5102	Fringe Benefits	856	1,014	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%
	<b>Total Salaries and Benefits</b>	<b>11,930</b>	<b>13,464</b>	<b>14,056</b>	<b>14,056</b>	<b>14,056</b>	<b>0</b>	<b>0.0%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	819	145	1,000	1,000	1,000	0	0.0%
5206	Food and Staples	416	1,315	1,600	1,600	1,600	0	0.0%
5209	Building & Grounds Maintenance	24,690	(3,260)	0	0	0	0	0.0%
5210	Professional Services	238,967	184,270	250,000	312,000	250,000	(62,000)	-19.9%
5211	Audit Services	46,058	70,086	64,680	64,680	70,000	5,320	8.2%
5215	Communications	12,703	220	0	0	0	0	0.0%
5223	Liability Insurance	1,431	1,186	783	783	861	78	10.0%
5227	Advertising	75	39	0	0	0	0	0.0%
5233	Computer Related Items	0	0	500	8,500	2,500	(6,000)	-70.6%
5235	Membership Dues	6,043	6,120	6,500	6,500	6,500	0	0.0%
5236	Transportation	2,738	4,051	6,000	6,000	6,000	0	0.0%
5237	Subsistence	1,782	3,812	4,000	4,000	4,000	0	0.0%
5240	Political Activities	2,583	148	0	0	0	0	0.0%
5248	Lobbying	20,000	20,403	0	0	0	0	0.0%
5280	Volunteer Incentives	0	0	0	0	4,000	4,000	0.0%
5603	Employee Training	525	1,175	1,700	1,700	1,700	0	0.0%
	<b>Total Maint. and Operations</b>	<b>358,830</b>	<b>289,709</b>	<b>336,763</b>	<b>406,763</b>	<b>348,161</b>	<b>(58,602)</b>	<b>-14.4%</b>
5990	<b>Transfers To</b>	<b>636,891</b>	<b>1,745,915</b>	<b>981,199</b>	<b>1,247,598</b>	<b>1,240,055</b>	<b>(7,543)</b>	<b>-0.6%</b>
	<b>Total</b>	<b>1,007,651</b>	<b>2,049,088</b>	<b>1,332,018</b>	<b>1,668,417</b>	<b>1,602,272</b>	<b>(66,145)</b>	<b>-4.0%</b>

**2018 Budget Notes:**

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

5233 - establish tablet replacement schedule

5280 - budget for citizens academy

5990: (1) Seawall \$10,000, (2) Water Hydrants \$92,222, (3) Fire Fleet \$200,000, (4) Public Works Fleet \$200,000, (5) Police Fleet \$200,000, (6) Library \$90,000, (7) IT \$200,000, (8) ADA \$100,000, (9) City Hall \$147,833

City of Homer  
2018 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  
2018 Operating Budget

<b>0101 CITY CLERK</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	210,983	217,311	219,559	219,559	180,464	(39,095)	-17.8%
5102	Fringe Benefits	109,104	112,065	111,513	111,513	101,920	(9,593)	-8.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	9,212	9,673	10,000	10,000	10,000	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	58,060	11,159	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>387,358</u></b>	<b><u>350,207</u></b>	<b><u>341,073</u></b>	<b><u>341,073</u></b>	<b><u>292,384</u></b>	<b><u>(48,688)</u></b>	<b><u>-14.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	3,134	2,990	3,000	3,000	3,000	0	0.0%
5206	Food and Staples	0	78	0	0	0	0	0.0%
5208	Equipment Maintenance	3,491	0	1,500	1,500	1,500	0	0.0%
5209	Building & Grounds Maintenance	0	0	0	0	0	0	0.0%
5210	Professional Services	27,619	6,909	8,500	8,500	8,500	0	0.0%
5215	Communications	568	1,130	800	800	1,000	200	25.0%
5216	Freight and Postage	244	0	500	500	500	0	0.0%
5223	Liability Insurance	1,668	1,375	938	938	1,032	94	10.0%
5227	Advertising	7,584	6,942	11,000	11,000	11,000	0	0.0%
5231	Tools and Equipment	0	175	1,000	1,000	1,000	0	0.0%
5233	Computer Related Items	61	398	1,000	1,000	1,000	0	0.0%
5234	Record and Permits	630	772	1,500	1,500	1,500	0	0.0%
5235	Membership Dues	900	1,055	1,000	1,000	1,000	0	0.0%
5236	Transportation	4,107	1,972	4,500	4,500	4,500	0	0.0%
5237	Subsistence	2,929	2,470	3,000	3,000	3,000	0	0.0%
5238	Printing and Binding	990	0	500	500	500	0	0.0%
5252	Credit Card Expenses	15	0	50	50	0	(50)	-100.0%
5603	Employee Training	2,982	2,720	3,500	3,500	3,500	0	0.0%
5621	Unidentified Credit Card Expenses	0	0	0	0	0	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>56,923</u></b>	<b><u>28,986</u></b>	<b><u>42,288</u></b>	<b><u>42,288</u></b>	<b><u>42,532</u></b>	<b><u>244</u></b>	<b><u>0.6%</u></b>
	<b><u>Total</u></b>	<b><u>444,281</u></b>	<b><u>379,193</u></b>	<b><u>383,361</u></b>	<b><u>383,361</u></b>	<b><u>334,916</u></b>	<b><u>(48,445)</u></b>	<b><u>-12.6%</u></b>

**2018 Budget Notes:**

**City of Homer  
2018 Operating Budget**

<b>0102 CITY ELECTIONS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	43	180	0	0	-	0	0.0%
5102	Fringe Benefits	1	1	0	0	-	0	0.0%
5103	Part-time Wages	1,997	635	1,707	2,407	1,716	(691)	-28.7%
5104	Part-time Benefits	10	5	142	142	142	1	0.6%
5105	Overtime	0	195	0	0	-	0	0.0%
5107	Part-time Overtime	1,830	625	1,700	2,600	1,700	(900)	-34.6%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	0	0	0	0	-		
<b><u>Total Salaries and Benefits</u></b>		<b><u>3,881</u></b>	<b><u>1,641</u></b>	<b><u>3,549</u></b>	<b><u>5,149</u></b>	<b><u>3,558</u></b>	<b><u>(1,591)</u></b>	<b><u>-30.9%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	18	15	600	600	200	(400)	-66.7%
5206	Food and Staples	496	311	400	550	400	(150)	-27.3%
5208	Equipment Maintenance	5,892	4,524	0	0	2,350	2,350	0.0%
5210	Professional Services	200	0	0	0	0	0	0.0%
5216	Freight and Postage	1,076	0	0	0	0	0	0.0%
5227	Advertising	1,475	1,038	1,500	2,150	1,500	(650)	-30.2%
5238	Printing and Binding	3,625	6,281	4,700	11,400	4,200	(7,200)	-63.2%
5901	C/O Equipment	0	0	0	0	0	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>12,782</u></b>	<b><u>12,170</u></b>	<b><u>7,200</u></b>	<b><u>14,700</u></b>	<b><u>8,650</u></b>	<b><u>(6,050)</u></b>	<b><u>-41.2%</u></b>
<b><u>Total</u></b>		<b><u>16,663</u></b>	<b><u>13,810</u></b>	<b><u>10,749</u></b>	<b><u>19,849</u></b>	<b><u>12,208</u></b>	<b><u>(7,641)</u></b>	<b><u>-38.5%</u></b>

**2018 Budget Notes:**

5208 - coding memory cards for election machines

City of Homer  
2018 Operating Budget



## 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.

The Manager's office manages leases at the Homer airport and works with Port and Harbor to oversee leased property on the spit.

**City of Homer  
2018 Operating Budget**

<b>0110 CITY MANAGER</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	68,810	132,324	154,127	154,127	161,232	7,105	4.6%
5102	Fringe Benefits	44,019	54,514	71,441	71,441	74,837	3,396	4.8%
5103	Part-time Wages	32,956	3,227	0	0	-	0	0.0%
5104	Part-time Benefits	2,686	9,360	0	0	-	0	0.0%
5105	Overtime	21	10	375	375	375	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	2,491	0	0	-	0	0.0%
5112	PERS Relief	18,936	3,639	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>167,428</u></b>	<b><u>205,566</u></b>	<b><u>225,943</u></b>	<b><u>225,943</u></b>	<b><u>236,444</u></b>	<b><u>10,501</u></b>	<b><u>4.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	973	627	1,000	1,000	1,000	0	0.0%
5206	Food and Staples	4,039	3,102	3,500	3,500	3,500	0	0.0%
5208	Equipment Maintenance	0	0	100	100	100	0	0.0%
5210	Professional Services	2,789	2,279	3,000	3,000	3,000	0	0.0%
5215	Communications	1,777	2,457	2,000	2,000	2,000	0	0.0%
5216	Freight and Postage	0	7	200	200	200	0	0.0%
5223	Liability Insurance	1,442	1,252	610	610	671	61	10.0%
5227	Advertising	604	373	2,500	2,500	1,000	(1,500)	-60.0%
5229	Periodicals	58	68	200	200	200	0	0.0%
5231	Tools and Equipment	632	77	1,000	1,000	1,000	0	0.0%
5233	Computer Related Items	0	751	0	0	500	500	0.0%
5235	Membership Dues	1,366	1,490	1,600	1,600	1,700	100	6.3%
5236	Transportation	380	1,689	3,000	3,000	4,000	1,000	33.3%
5237	Subsistence	873	1,237	1,000	1,000	2,000	1,000	100.0%
5238	Printing and Binding	552	0	2,000	2,000	2,000	0	0.0%
5248	Lobbying	270	0	0	0	0	0	0.0%
5252	Credit Card Expenses	15	0	0	0	0	0	0.0%
5603	Employee Training	1,400	1,434	3,000	3,000	3,500	500	16.7%
5621	Unidentified Credit Card Expenses	(189)	0	0	0	0	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>16,980</u></b>	<b><u>16,843</u></b>	<b><u>24,710</u></b>	<b><u>24,710</u></b>	<b><u>26,371</u></b>	<b><u>1,661</u></b>	<b><u>6.7%</u></b>
<b><u>Total</u></b>		<b><u>184,408</u></b>	<b><u>222,409</u></b>	<b><u>250,653</u></b>	<b><u>250,653</u></b>	<b><u>262,815</u></b>	<b><u>12,162</u></b>	<b><u>4.9%</u></b>

**2018 Budget Notes:**

5233 - Adobe subscription (econ devlp, finance, city manager) charged here in 2017; reduced licenses for 2018  
5236/5237/5603 - Increased to budget for Summer Alaska Municipal League Conference

City of Homer  
2018 Operating Budget



## GENERAL FUND – PERSONNEL

---

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

- Recruitment of qualified individuals
- Retention of valuable employees
- Training, development, and education to promote 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  
2018 Operating Budget**

<b>0111 PERSONNEL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	68,474	71,997	74,610	74,610	81,526	6,916	9.3%
5102	Fringe Benefits	36,432	36,442	37,602	37,602	40,450	2,847	7.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	25	26	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	18,843	3,622	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>123,774</u></b>	<b><u>112,087</u></b>	<b><u>112,212</u></b>	<b><u>112,212</u></b>	<b><u>121,975</u></b>	<b><u>9,763</u></b>	<b><u>8.7%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,841	299	1,000	1,000	1,000	0	0.0%
5210	Professional Services	5,281	3,815	6,000	6,000	6,000	0	0.0%
5215	Communications	173	180	500	500	500	0	0.0%
5223	Liability Insurance	686	559	407	407	448	41	10.0%
5227	Advertising	4,271	4,935	5,000	5,000	5,000	0	0.0%
5229	Periodicals	2,045	0	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	1,562	1,175	1,500	1,500	1,500	0	0.0%
5233	Computer Related Items	0	0	0	0	0	0	0.0%
5235	Membership Dues	274	289	250	250	300	50	20.0%
5236	Transportation	9,708	10,647	3,000	3,000	3,000	0	0.0%
5237	Subsistence	2,768	2,013	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	58	0	0	0	0	0	0.0%
5603	Employee Training	5,631	1,603	8,000	8,000	8,000	0	0.0%
5611	ADA Compliance	2,000	0	1,000	1,000	1,000	0	0.0%
5632	Wellness Program	24,253	21,030	20,000	20,000	22,000	2,000	10.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>60,551</u></b>	<b><u>46,545</u></b>	<b><u>48,657</u></b>	<b><u>48,657</u></b>	<b><u>50,748</u></b>	<b><u>2,091</u></b>	<b><u>4.3%</u></b>
<b><u>Total</u></b>		<b><u>184,325</u></b>	<b><u>158,632</u></b>	<b><u>160,869</u></b>	<b><u>160,869</u></b>	<b><u>172,723</u></b>	<b><u>11,854</u></b>	<b><u>7.4%</u></b>

**2018 Budget Notes:**

5632 - Reflects increase in participation in City of Homer Wellness Program

City of Homer  
2018 Operating Budget



## GENERAL FUND – ECONOMIC DEVELOPMENT

---

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

**FY 2018 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.

City of Homer  
2018 Operating Budget

<b>0112 ECONOMIC DEVELOPMENT</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	95,160	52,647	60,975	60,975	63,015	2,040	3.3%
5102	Fringe Benefits	43,190	30,309	33,472	33,472	34,840	1,368	4.1%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	259	2,250	2,250	2,250	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	26,187	5,033	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>164,537</u></b>	<b><u>88,248</u></b>	<b><u>96,697</u></b>	<b><u>96,697</u></b>	<b><u>100,105</u></b>	<b><u>3,408</u></b>	<b><u>3.5%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	167	37	200	200	200	0	0.0%
5206	Food and Staples	0	0	0	0	0	0	0.0%
5210	Professional Services	51,000	51,000	51,375	51,375	51,375	0	0.0%
5215	Communications	192	0	500	500	500	0	0.0%
5223	Liability Insurance	0	0	0	0	0	0	0.0%
5227	Advertising	8,144	3,517	8,250	8,250	8,250	0	0.0%
5231	Tools and Equipment	400	511	250	250	250	0	0.0%
5233	Computer Related Items	2,246	708	1,000	1,000	1,000	0	0.0%
5235	Membership Dues	314	0	200	200	225	25	12.5%
5236	Transportation	1,733	0	2,000	2,000	2,000	0	0.0%
5237	Subsistence	376	18	700	700	700	0	0.0%
5238	Printing and Binding	0	0	0	1,400	0	(1,400)	-100.0%
5603	Employee Training	1,449	0	1,000	1,000	1,000	0	0.0%
5823	Fish Stocking	0	0	0	0	0	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>66,021</u></b>	<b><u>55,790</u></b>	<b><u>65,475</u></b>	<b><u>66,875</u></b>	<b><u>65,500</u></b>	<b><u>(1,375)</u></b>	<b><u>-2.1%</u></b>
	<b><u>Total</u></b>	<b><u>230,558</u></b>	<b><u>144,038</u></b>	<b><u>162,172</u></b>	<b><u>163,572</u></b>	<b><u>165,605</u></b>	<b><u>2,033</u></b>	<b><u>1.2%</u></b>

**2015 Budget Notes:**

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



City of Homer  
2018 Operating Budget



## 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 FY2018 IT expects to support Finance and Port and Harbor as departments as they look to replace systems that have reached their end of life.

**City of Homer  
2018 Operating Budget**

<b>0113 INFORMATION SYSTEMS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	121,744	124,361	129,056	129,056	135,280	6,225	4.8%
5102	Fringe Benefits	64,929	66,961	69,096	69,096	72,483	3,387	4.9%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	0	1,745	0	0	2,000	2,000	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	33,503	6,439	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>220,176</u></b>	<b><u>199,505</u></b>	<b><u>198,152</u></b>	<b><u>198,152</u></b>	<b><u>209,764</u></b>	<b><u>11,612</u></b>	<b><u>5.9%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	141	80	200	200	200	0	0.0%
5210	Professional Services	0	514	0	0	0	0	0.0%
5215	Communications	26,766	18,493	18,550	18,550	20,000	1,450	7.8%
5216	Freight and Postage	10	139	200	200	200	0	0.0%
5223	Liability Insurance	1,210	995	689	689	758	69	10.0%
5231	Tools and Equipment	9,054	11,373	1,500	1,500	2,000	500	33.3%
5233	Computer Related Items	25,537	15,185	20,000	20,000	20,000	0	0.0%
5236	Transportation	332	0	0	0	0	0	0.0%
5237	Subsistence	60	0	0	0	0	0	0.0%
5252	Credit Card Expenses	0	0	0	0	0	0	0.0%
5603	Employee Training	507	0	1,000	1,000	1,000	0	0.0%
5614	Car Allowance	2,156	2,250	2,438	2,438	2,438	0	0.0%
5621	Unidentified Credit Card Expenses	5,402	(0)	0	0	0	0	0.0%
5633	Phones	914	174	8,000	8,000	6,000	(2,000)	-25.0%
5634	Networking	1,894	2,320	3,500	3,500	3,500	0	0.0%
5635	Software	6,910	22,776	26,500	26,500	20,000	(6,500)	-24.5%
5636	Servers	420	19,318	4,000	4,000	4,000	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>81,314</u></b>	<b><u>93,617</u></b>	<b><u>86,577</u></b>	<b><u>86,577</u></b>	<b><u>80,096</u></b>	<b><u>(6,481)</u></b>	<b><u>-7.5%</u></b>
<b><u>Total</u></b>		<b><u>301,490</u></b>	<b><u>293,122</u></b>	<b><u>284,729</u></b>	<b><u>284,729</u></b>	<b><u>289,859</u></b>	<b><u>5,131</u></b>	<b><u>1.8%</u></b>

**2018 Budget Notes:**

5633 - phone replacement on schedule  
5635 - cyclical licensing upgrades (on a downcycle for 2018)

City of Homer  
2018 Operating Budget



## 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 2017 accomplishments

- There were 73 individual volunteers who have donated 4,269 volunteer hours and this equates to a monetary value of \$117,440 (\$27.51/hour).
- Offered 103 events and programs.
- There were 23 individual contracted instructors generated approximately \$18,000 in revenue that are essentially part time jobs contributing to the local community.
- There were an estimated 4,200 individual participants and over 23,000 repeat visits within the program.
- Hosted a two day wrestling tournament that attracted over 700 visitors.
- Expanded the Adult Basketball League that attracted over 100 participants that ran for 20 weeks.
- 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 15<sup>th</sup> Annual Telluride Mountainfilm Festival that was attended by hundreds of participants.
- Continued to partner with local schools in assisting with their afterschool programs with equipment, promotion, volunteer staffing, etc.

**City of Homer  
2018 Operating Budget**

**FY 2018 Objectives:**

- Hire at least (1) half time employee to assist with overall operations.
- Offer educational, recreational and leisure opportunities for the Homer area 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 Popeye Wrestling, HOWL, 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.
- Renew and 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 and new programs.
- 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.
- Offer new youth programs such as: youth basketball, youth pickleball, karate, etc.

**City of Homer  
2018 Operating Budget**

<b>0115 COMMUNITY RECREATION PROGRAM</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	67,194	69,207	71,309	71,309	73,803	2,494	3.5%
5102	Fringe Benefits	32,731	33,472	38,774	38,774	40,486	1,711	4.4%
5103	Part-time Wages	5,657	3,849	7,224	7,224	5,500	(1,724)	-23.9%
5104	Part-time Benefits	474	313	1,002	1,002	1,023	21	2.1%
5105	Overtime	0	0	28	28	1,800	1,772	6247.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	18,491	3,554	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>124,547</b>	<b>110,395</b>	<b>118,338</b>	<b>118,338</b>	<b>122,612</b>	<b>4,274</b>	<b>3.6%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	250	59	250	250	250	0	0.0%
5202	Operating Supplies	1,170	1,030	2,000	2,000	2,000	0	0.0%
5208	Equipment Maintenance	380	0	500	500	500	0	0.0%
5210	Professional Services	20,227	16,299	16,000	16,000	16,000	0	0.0%
5215	Communications	2,625	2,107	1,950	1,950	1,950	0	0.0%
5216	Freight and Postage	0	47	50	50	50	0	0.0%
5223	Liability Insurance	715	466	330	330	363	33	10.0%
5227	Advertising	800	796	800	800	800	0	0.0%
5235	Membership Dues	2,665	165	185	185	185	0	0.0%
5236	Transportation	1,457	0	750	750	1,250	500	100.0%
5237	Subsistence	260	0	250	250	350	100	100.0%
5238	Printing and Binding	1,027	1,426	1,800	1,800	1,800	0	0.0%
5603	Employee Training	570	0	600	600	1,000	400	100.0%
5614	Car Allowance	288	300	300	300	500	200	66.7%
	<b>Total Maint. and Operations</b>	<b>32,433</b>	<b>22,694</b>	<b>25,765</b>	<b>25,765</b>	<b>26,998</b>	<b>1,233</b>	<b>4.8%</b>
	<b>Total</b>	<b>156,980</b>	<b>133,090</b>	<b>144,103</b>	<b>144,103</b>	<b>149,610</b>	<b>5,507</b>	<b>3.8%</b>

**2018 Budget Notes:**

5105 - Overtime for city janitor to clean HERC (1.5 hours per week)  
5603 - Alternate between national and alaska parks and rec conferences

City of Homer  
2018 Operating Budget



## 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

**City of Homer  
2018 Operating Budget**

<b>0120 FINANCE</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	432,418	362,465	368,179	368,179	366,315	(1,864)	-0.5%
5102	Fringe Benefits	232,795	194,680	201,536	201,536	205,164	3,628	1.8%
5103	Part-time Wages	2,228	1,868	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	5,751	6,817	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%
5112	PERS Relief	118,996	22,871	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>792,188</u></b>	<b><u>588,700</u></b>	<b><u>581,935</u></b>	<b><u>581,935</u></b>	<b><u>583,699</u></b>	<b><u>1,764</u></b>	<b><u>0.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	5,066	8,859	6,000	6,000	6,000	0	0.0%
5202	Operating Supplies	215	100	0	0	0	0	0.0%
5210	Professional Services	18,959	45,180	42,800	42,800	55,000	12,200	28.5%
5215	Communications	1,891	1,186	1,200	1,200	1,200	0	0.0%
5216	Freight and Postage	17	12	0	0	0	0	0.0%
5223	Liability Insurance	3,487	2,849	2,045	2,045	2,250	205	10.0%
5227	Advertising	2,116	0	0	0	0	0	0.0%
5231	Tools and Equipment	4,113	276	2,500	2,500	2,500	0	0.0%
5235	Membership Dues	2,521	1,438	2,000	2,000	2,000	0	0.0%
5236	Transportation	3,868	5,277	6,000	6,000	6,000	0	0.0%
5237	Subsistence	236	1,079	1,000	1,000	1,300	300	30.0%
5238	Printing and Binding	1,000	0	300	300	1,000	700	233.3%
5252	Credit Card Expenses	774	(316)	100	100	0	(100)	-100.0%
5603	Employee Training	4,169	4,859	7,700	7,700	7,700	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>48,432</u></b>	<b><u>70,799</u></b>	<b><u>71,645</u></b>	<b><u>71,645</u></b>	<b><u>84,950</u></b>	<b><u>13,305</u></b>	<b><u>18.6%</u></b>
<b><u>Total</u></b>		<b><u>840,621</u></b>	<b><u>659,500</u></b>	<b><u>653,580</u></b>	<b><u>653,580</u></b>	<b><u>668,649</u></b>	<b><u>15,068</u></b>	<b><u>2.3%</u></b>

**2018 Budget Notes:**

5210 - Projected increase in accounting system cost and additional support  
5238 - mid-year gas assessment reminders per council

City of Homer  
2018 Operating Budget



## GENERAL FUND – PLANNING & ZONING

---

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

Planning & Zoning implements and/or coordinates city-wide planning and zoning functions that 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 FY18 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.



**City of Homer  
2018 Operating Budget**

<b>0130 PLANNING &amp; ZONING</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	236,332	191,109	215,336	215,336	222,439	7,104	3.3%
5102	Fringe Benefits	128,436	100,421	110,234	110,234	114,640	4,406	4.0%
5103	Part-time Wages	0	12,951	0	0	-	0	0.0%
5104	Part-time Benefits	0	1,053	0	0	-	0	0.0%
5105	Overtime	1,784	0	3,000	3,000	3,000	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	65,036	12,500	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>431,587</u></b>	<b><u>318,034</u></b>	<b><u>328,570</u></b>	<b><u>328,570</u></b>	<b><u>340,080</u></b>	<b><u>11,510</u></b>	<b><u>3.5%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,780	1,084	1,500	1,500	1,500	0	0.0%
5206	Food and Staples	369	0	400	400	400	0	0.0%
5208	Equipment Maintenance	1,450	1,450	1,700	1,700	1,700	0	0.0%
5210	Professional Services	2,400	1,082	2,000	2,000	2,000	0	0.0%
5213	Survey and Appraisal	1,500	65	1,500	1,500	1,500	0	0.0%
5215	Communications	737	645	700	700	700	0	0.0%
5216	Freight and Postage	23	0	150	150	150	0	0.0%
5223	Liability Insurance	1,915	1,569	1,110	1,110	1,221	111	10.0%
5227	Advertising	1,885	1,815	3,000	3,000	3,000	0	0.0%
5228	Books	348	621	900	900	900	0	0.0%
5231	Tools and Equipment	0	490	600	600	600	0	0.0%
5235	Membership Dues	2,242	2,593	2,200	2,200	2,700	500	22.7%
5236	Transportation	6,731	2,781	4,500	4,500	4,500	0	0.0%
5237	Subsistence	(44)	204	1,000	1,000	1,000	0	0.0%
5238	Printing and Binding	500	0	500	500	500	0	0.0%
5252	Credit Card Expenses	15	0	36	36	36	0	0.0%
5603	Employee Training	2,319	1,635	2,500	2,500	2,500	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>24,170</u></b>	<b><u>16,035</u></b>	<b><u>24,296</u></b>	<b><u>24,296</u></b>	<b><u>24,907</u></b>	<b><u>611</u></b>	<b><u>2.5%</u></b>
<b><u>Total</u></b>		<b><u>455,757</u></b>	<b><u>334,069</u></b>	<b><u>352,866</u></b>	<b><u>352,866</u></b>	<b><u>364,987</u></b>	<b><u>12,121</u></b>	<b><u>3.4%</u></b>

**2018 Budget Notes:**

**City of Homer  
2018 Operating Budget**



## 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 2018 OBJECTIVES:**

The main objective of the library staff in 2018 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 and lifelong learning.
3. Continue working with community groups and stakeholders to promote beneficial use of Library's resources and facilities.
4. Participate in the national initiative and leadership cohort, Libraries Ready to Code, to provide access to computational thinking and computer science for area youth.

### **FY 2016 Accomplishments:**

1. Enhanced the intellectual and emotional lives of area residents by circulating 165,571 items, a 16% increase over 2015 and 61% increase since 2010.
2. Facilitated community engagement, lifelong learning, and economic vitality by serving more than 141,159 visitors, a 4% increase over 2015.
3. Maintained adequate patron access to materials despite substantial budget cuts in 2016 by utilizing the remains of a Rasmuson grant and the Library Donation Fund, as well as donations by individuals and community groups, to update book, audio, and video collections and maintain access to most periodicals and digital materials.
4. Helped visitors and community members use library computers and wifi to find digital information, apply for jobs and the PFD, manage personal affairs, and keep in touch with family and friends in 53,586 sessions, an 8.5% increase over 2015.

**City of Homer  
2018 Operating Budget**

5. Staff provided individual assistance with devices and software, proctored 31 exams, and worked with the Friends of Homer Library to provide walk-in “tech help” classes.
6. Replaced aged-out public computers (using Library Donation fund) and upgraded wifi (using 70% match from federal e-rate) to meet the increasing demand for bandwidth.
7. Promoted childhood literacy with storytimes attended by 3,555 caregivers and children and by circulating 55,350 children’s books, audiobooks, CDs, learning toys, videos & magazines.
8. Helped 1,371 children and teens maintain their reading skills over summer break through participation in 35 summer learning program events.
9. Engaged 331 school-age kids with informal learning through after-school programs.
10. Promoted literacy, lifelong learning, and community engagement for more than 2,300 adults with 154 programs, events, and classes.

## GENERAL FUND – Library State Grants

---

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

**City of Homer  
2018 Operating Budget**

<b>0145 LIBRARY</b>		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>			
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr</b>	<b>Amended</b>
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	302,706	304,097	314,769	314,769	327,942	13,173	4.2%
5102	Fringe Benefits	173,256	178,995	185,356	185,356	193,844	8,488	4.6%
5103	Part-time Wages	69,660	78,717	99,992	99,992	102,030	2,038	2.0%
5104	Part-time Benefits	45,288	48,158	53,293	53,293	55,705	2,411	4.5%
5105	Overtime	42	456	1,000	1,000	1,000	0	0.0%
5107	Part-time Overtime	72	0	24	24	-	(24)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	83,301	16,010	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>674,325</b>	<b>626,434</b>	<b>654,434</b>	<b>654,434</b>	<b>680,520</b>	<b>26,086</b>	<b>4.0%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	9,596	7,711	9,000	9,000	9,000	0	0.0%
5202	Operating Supplies	1,112	909	1,270	1,270	1,270	0	0.0%
5203	Fuel and Lube	8,621	11,399	16,000	16,000	16,000	0	0.0%
5208	Equipment Maintenance	2,361	2,099	2,420	2,420	2,550	130	5.4%
5209	Building & Grounds Maintenance	0	46	250	250	250	0	0.0%
5210	Professional Services	7,367	7,829	8,450	8,450	8,365	(85)	-1.0%
5214	Rents & Leases	3,663	3,552	4,000	4,000	5,400	1,400	35.0%
5215	Communications	7,335	3,473	7,350	7,350	8,000	650	8.8%
5216	Freight and Postage	4,035	2,043	3,200	3,200	3,000	(200)	-6.3%
5217	Electricity	34,671	35,482	35,000	35,000	36,000	1,000	2.9%
5218	Water	1,261	1,341	1,320	1,320	1,320	0	0.0%
5219	Sewer	1,394	1,603	1,440	1,440	1,440	0	0.0%
5221	Property Insurance	5,476	4,701	5,750	5,750	4,320	(1,430)	-24.9%
5223	Liability Insurance	3,926	3,217	2,273	2,273	2,500	227	10.0%
5227	Advertising	0	20	400	400	400	0	0.0%
5228	Books	46,126	26,697	27,000	27,000	37,000	10,000	37.0%
5229	Periodicals	8,320	7,132	7,500	7,500	8,500	1,000	13.3%
5230	Audio Visual	17,884	15,014	15,000	15,000	16,000	1,000	6.7%
5231	Tools and Equipment	2,526	3,111	3,000	3,000	3,000	0	0.0%
5233	Computer Related Items	7,519	9,310	2,878	2,878	2,500	(378)	-13.1%
5235	Membership Dues	1,364	1,150	1,250	1,250	1,250	0	0.0%
5236	Transportation	4,185	4,734	4,000	4,000	4,000	0	0.0%
5237	Subsistence	564	605	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	510	235	500	500	500	0	0.0%
5242	Janitorial	15	0	75	75	75	0	0.0%
5244	Snow Removal	5,760	7,625	10,000	15,000	15,000	0	0.0%
5252	Credit Card Expenses	15	174	31	31	600	569	1835.5%
5254	Over and Short	(0)	0	31	31	0	(31)	-100.0%
5603	Employee Training	1,644	1,226	3,000	3,000	3,000	0	0.0%
5635	Software	0	0	7,550	7,550	7,550	0	0.0%
	<b>Total Maint. and Operations</b>	<b>187,250</b>	<b>162,438</b>	<b>181,438</b>	<b>186,438</b>	<b>200,290</b>	<b>13,852</b>	<b>7.4%</b>
<b><u>Debt Services</u></b>								
5607	Debt Repayment - Principal	47,012	48,951	41,478	0	0	0	0.0%
5608	Debt Repayment - Interest	52,812	50,873	58,346	0	0	0	0.0%
	<b>Total Debt Services</b>	<b>99,824</b>	<b>99,824</b>	<b>99,824</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>
<b>Total</b>		<b>961,399</b>	<b>888,696</b>	<b>935,696</b>	<b>840,872</b>	<b>880,810</b>	<b>39,938</b>	<b>4.7%</b>

**2018 Budget Notes:**

5208: Security system/gate count maintenance contract, est. 5% increase.  
5210: Decrease in microfilm cost due to loss of Homer Tribune.  
5214: Coin box for public copies/printing on Xerox machine.  
5215: Anticipated increase GCI contract.  
5216: Based on 2017 expenditures.  
5217: Based on 2016, 2017 expenditures.  
5244: Cost of sanding for wet winters and increased trips by contractor  
5252: Library is accepting credit cards; usage has increased significantly

City of Homer  
2018 Operating Budget

<b>0146 LIBRARY GRANT</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
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	34	0	0	-	0	0.0%
5104	Part-time Benefits	0	4	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%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>0</u></b>	<b><u>39</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
<b><u>Maintenance and Operations</u></b>								
5104	Part-time Benefits	0	4	0	0	0	0	0.0%
5227	Advertising	0	0	0	0	0	0	0.0%
5228	Books	10,154	6,822	6,900	6,900	6,900	0	0.0%
5229	Periodicals	0	0	0	0	0	0	0.0%
5230	Audio Visual	0	0	0	0	0	0	0.0%
5236	Transportation	0	0	0	0	0	0	0.0%
5603	Employee Training	0	0	0	0	0	0	0.0%
5635	Software	0	0	0	0	0	0	0.0%
5901	C/O Equipment	0	0	0	0	0	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>10,154</u></b>	<b><u>6,826</u></b>	<b><u>6,900</u></b>	<b><u>6,900</u></b>	<b><u>6,900</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>10,154</u></b>	<b><u>6,865</u></b>	<b><u>6,900</u></b>	<b><u>6,900</u></b>	<b><u>6,900</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0147 LIBRARY - OTHER GRANTS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
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%
	<b>Total Salaries and Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b><u>Maintenance and Operations</u></b>								
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	1,328	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%
	<b>Total Maint. and Operations</b>	<b>-</b>	<b>1,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>
	<b>Total</b>	<b>-</b>	<b>1,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0114 HERC BUILDING</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
	<b><u>Salaries and Benefits</u></b>							
	<b>Total Salaries and Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b><u>Maintenance and Operations</u></b>							
5202	Operating Supplies	0	0	0	0	-	0	0.0%
5203	Fuel and Lube	23,376	12,259	21,000	21,000	21,000	0	0.0%
5208	Equipment Maintenance	0	0	0	0	-	0	0.0%
5209	Building & Grounds Maintenance	1,763	4,374	3,000	3,000	3,000	0	0.0%
5210	Professional Services	3,449	1,413	1,500	1,500	1,500	0	0.0%
5215	Communications	375	459	500	500	500	0	0.0%
5216	Freight and Postage	0	0	0	0	-	0	0.0%
5217	Electricity	16,146	14,476	12,000	12,000	15,000	3,000	25.0%
5218	Water	738	780	1,000	1,000	1,000	0	0.0%
5219	Sewer	381	466	1,000	1,000	1,000	0	0.0%
5220	Refuse and Disposal	0	0	0	0	-	0	0.0%
5221	Property Insurance	2,262	1,947	1,632	1,632	1,795	163	10.0%
5223	Liability Insurance	81	189	121	121	133	12	10.0%
5227	Advertising	0	0	0	0	-	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>48,571</u></b>	<b><u>36,362</u></b>	<b><u>41,753</u></b>	<b><u>41,753</u></b>	<b><u>44,928</u></b>	<b><u>3,175</u></b>	<b><u>7.6%</u></b>
	<b><u>Total</u></b>	<b><u>48,571</u></b>	<b><u>36,362</u></b>	<b><u>41,753</u></b>	<b><u>41,753</u></b>	<b><u>44,928</u></b>	<b><u>3,175</u></b>	<b><u>7.6%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

0140 CITY HALL				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	0	382	0	0	-	0	0.0%
5102	Fringe Benefits	0	16	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%
<b>Total Salaries and Benefits</b>		<b>0</b>	<b>398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	3,800	5,723	5,000	5,000	5,000	0	0.0%
5202	Operating Supplies	4,240	1,399	2,000	2,000	2,000	0	0.0%
5203	Fuel and Lube	4,063	5,192	6,000	6,000	7,000	1,000	16.7%
5208	Equipment Maintenance	0	0	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	2,760	2,994	3,000	3,000	3,000	0	0.0%
5210	Professional Services	4,526	4,257	3,000	3,000	4,500	1,500	50.0%
5214	Rents & Leases	37,448	36,147	35,500	35,500	37,500	2,000	5.6%
5215	Communications	26,136	13,974	15,000	15,000	15,000	0	0.0%
5216	Freight and Postage	14,986	12,545	13,000	13,000	15,500	2,500	19.2%
5217	Electricity	21,937	21,139	21,000	21,000	21,000	0	0.0%
5218	Water	872	836	1,000	1,000	1,000	0	0.0%
5219	Sewer	869	876	1,000	1,000	1,000	0	0.0%
5220	Refuse and Disposal	580	818	700	700	700	0	0.0%
5221	Property Insurance	2,668	4,086	1,858	1,858	2,044	186	10.0%
5222	Auto Insurance	844	637	430	430	473	43	10.0%
5223	Liability Insurance	614	494	385	385	424	39	10.0%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	0	287	0	0	0	0	0.0%
5231	Tools and Equipment	0	534	0	0	0	0	0.0%
5244	Snow Removal	12,965	6,590	7,500	17,000	17,000	0	0.0%
<b>Total Maint. and Operations</b>		<b>139,756</b>	<b>118,979</b>	<b>117,323</b>	<b>126,823</b>	<b>134,090</b>	<b>7,267</b>	<b>5.7%</b>
<b>Total</b>		<b>139,756</b>	<b>119,377</b>	<b>117,323</b>	<b>126,823</b>	<b>134,090</b>	<b>7,267</b>	<b>5.7%</b>

**2018 Budget Notes:**

5216 - postage for mid-year gas assessment reminder and usage increases  
5244 - Cost of sanding for wet winters and increased trips by contractor



**City of Homer  
2018 Operating Budget**

<b>0149 AIRPORT FACILITIES</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	30,461	31,410	32,257	32,257	35,809	3,551	11.0%
5102	Fringe Benefits	19,707	18,625	20,013	20,013	22,107	2,094	10.5%
5103	Part-time Wages	3,342	855	18,512	18,512	14,626	(3,887)	-21.0%
5104	Part-time Benefits	799	2,157	2,126	2,126	1,950	(176)	-8.3%
5105	Overtime	2,831	4,274	4,135	4,135	4,135	0	0.0%
5107	Part-time Overtime	138	1,694	1,784	1,784	1,784	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	8,383	1,611	0	0	0	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>65,661</u></b>	<b><u>60,627</u></b>	<b><u>78,828</u></b>	<b><u>78,828</u></b>	<b><u>80,410</u></b>	<b><u>1,582</u></b>	<b><u>2.0%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	5,001	4,925	3,000	3,000	3,000	0	0.0%
5203	Fuel and Lube	7,356	7,940	9,000	9,000	9,000	0	0.0%
5208	Equipment Maintenance	1,348	3,645	4,100	4,100	4,100	0	0.0%
5209	Building & Grounds Maintenance	6,813	14,048	11,500	11,500	11,500	0	0.0%
5210	Professional Services	2,845	4,177	4,300	4,300	4,300	0	0.0%
5214	Rents & Leases	20,034	20,034	20,050	20,050	25,000	4,950	24.7%
5215	Communications	1,694	1,292	1,550	1,550	1,550	0	0.0%
5217	Electricity	37,969	37,410	38,000	38,000	38,000	0	0.0%
5218	Water	11,837	18,889	15,000	15,000	10,000	(5,000)	-33.3%
5219	Sewer	23,121	(6,593)	30,000	30,000	20,000	(10,000)	-33.3%
5220	Refuse and Disposal	614	851	900	900	900	0	0.0%
5221	Property Insurance	2,602	2,187	1,817	1,817	1,999	182	10.0%
5223	Liability Insurance	956	776	577	577	635	58	10.0%
5231	Tools and Equipment	1,179	1,150	1,100	1,100	1,100	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>123,368</u></b>	<b><u>110,731</u></b>	<b><u>140,894</u></b>	<b><u>140,894</u></b>	<b><u>131,083</u></b>	<b><u>(9,811)</u></b>	<b><u>-7.0%</u></b>
5990	Transfers To	10,572	10,572	10,572	10,572	10,572	(0)	0.0%
	<b><u>Total</u></b>	<b><u>199,600</u></b>	<b><u>181,930</u></b>	<b><u>230,294</u></b>	<b><u>230,294</u></b>	<b><u>222,066</u></b>	<b><u>(8,228)</u></b>	<b><u>-3.6%</u></b>

**Explanation of Line Items:**

5214 - state increased rent for land that airport sits on

5202 - Filters, Cleaning Supplies, Light Bulbs, Batteries, Misc Equipment, Belts for air handler, Paper/Ink etc

5203 - Fuel for Heat

5208 - Eq maint, boiler parts, baggage conveyor, pumps, air handler, snow blowers, etc.

5209 - Signs, Sidewalks, paint, carpet, electrical security cameras, software repairs and maintenance

5210 - Mowing contract, hiring for repairs to boilers, garage doors, fire & sprinkler alarms, electrical, window/carpet cleaning

**2018 Budget Notes:**

5214 - Lease payment to State of Alaska - Price increase for 2018 of almost \$5000

5218/5219 - Reduction is due to the airport no longer being charged for flushing the water line, as this is an interoperational expense.

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

City of Homer  
2018 Operating Budget

<b>0350 NON-DEPARTMENTAL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
	<b><u>Salaries and Benefits</u></b>							
	<b><u>Total Salaries and Benefits</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Maintenance and Operations</u></b>							
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	0	0.0%
5804	Homer Chamber of Commerce	0	0	0	0	-	0	0.0%
5812	Community Schools	0	0	0	0	-	0	0.0%
5813	North Pacific Fisheries	0	0	0	0	-	0	0.0%
5814	Homer Hockey Association	14,000	0	0	0	-	0	0.0%
5829	Homer Senior Center	10,000	0	0	0	-	0	0.0%
xxxb	Park/Rec Picnic Shelter	0	0	0	0	-		
5830	Homer Foundation	19,000	208,000	25,000	25,000	25,000	0	0.0%
5990	Transfers To	0	0	0	0	-	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>112,000</u></b>	<b><u>277,000</u></b>	<b><u>94,000</u></b>	<b><u>94,000</u></b>	<b><u>94,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>112,000</u></b>	<b><u>277,000</u></b>	<b><u>94,000</u></b>	<b><u>94,000</u></b>	<b><u>94,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0360 LEAVE CASH OUT - ISF</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
	<b>Total Salaries and Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b><u>Maintenance and Operations</u></b>								
5106	Leave Cash Out	139,522	147,492	233,451	233,451	161,373	(72,078)	-30.9%
5990	Transfers To	0	0	0	0	0	0	0.0%
	<b>Total Maint. and Operations</b>	<b>139,522</b>	<b>147,492</b>	<b>233,451</b>	<b>233,451</b>	<b>161,373</b>	<b>(72,078)</b>	<b>-30.9%</b>
	<b>Total</b>	<b>139,522</b>	<b>147,492</b>	<b>233,451</b>	<b>233,451</b>	<b>161,373</b>	<b>(72,078)</b>	<b>-30.9%</b>

**2018 Budget Notes:**

**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  
2018 Operating Budget**



## **FIRE ADMINISTRATION (100-0150)**

---

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

**FY 2018 OBJECTIVES:**

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

**FY 2017 Accomplishments:**

- Participated in the renovation of the station.
- Hosted the Alaska Gulf Coast Tsunami Preparedness Conference presented by the Division of Homeland Security and Emergency Management.
- Coordinated the Homer Airport Full-Scale Disaster Exercise.
- Acquired a new off-road response and rescue vehicle to replace an older unit.
- Hired a new Assistant Fire Chief under a SAFER Grant.

## **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 2018 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 2017 Accomplishments:**

- Conducted a FF-I Recruit Training Class.
- Hosted the State-Wide Marine Firefighting Conference.
- Participated in the Airport Disaster Exercise

**City of Homer  
2018 Operating Budget**

- 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 2018 OBJECTIVES:**

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

**FY 2017 Accomplishments:**

- Conducted an EMT-I Recruit Class.
- Provided continuing medical education courses to providers.
- Participated in the Airport Disaster Exercise.

**City of Homer**  
**2018 Operating Budget**

<b>FIRE - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	436,422	414,071	456,656	456,656	468,317	11,660	2.6%
5102	Fringe Benefits	239,151	233,837	254,643	254,643	264,388	9,745	3.8%
5103	Part-time Wages	0	14,693	19,293	19,293	19,392	100	0.5%
5104	Part-time Benefits	0	0	2,711	2,711	2,770	59	2.2%
5105	Overtime	22,011	18,390	25,964	25,964	25,964	0	0.0%
5107	Part-time Overtime	0	63	130	130	130	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	120,098	23,083	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>817,682</b>	<b>704,137</b>	<b>759,397</b>	<b>759,397</b>	<b>780,961</b>	<b>21,564</b>	<b>2.8%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	3,726	1,966	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	22,506	20,789	27,500	27,500	27,000	(500)	-1.8%
5203	Fuel and Lube	9,241	5,335	10,000	10,000	15,000	5,000	50.0%
5206	Food and Staples	4,892	4,300	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	975	1,140	5,500	5,500	4,500	(1,000)	-18.2%
5208	Equipment Maintenance	2,563	1,344	5,500	5,500	4,500	(1,000)	-18.2%
5209	Building & Grounds Maintenance	5,469	2,745	4,000	4,000	4,000	0	0.0%
5210	Professional Services	33,571	26,214	40,000	40,000	32,000	(8,000)	-20.0%
5214	Rents & Leases	5,983	4,887	7,000	7,000	7,000	0	0.0%
5215	Communications	11,222	18,135	14,000	14,000	14,000	0	0.0%
5216	Freight and Postage	1,197	769	1,000	1,000	1,000	0	0.0%
5217	Electricity	26,804	28,106	23,000	23,000	18,000	(5,000)	-21.7%
5218	Water	1,558	1,549	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,486	1,575	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	921	1,323	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	2,834	700	1,400	1,400	1,540	140	10.0%
5222	Auto Insurance	17,635	13,535	10,043	10,043	11,047	1,004	10.0%
5223	Liability Insurance	4,258	3,482	2,491	2,491	2,740	249	10.0%
5227	Advertising	297	1,082	1,500	1,500	1,500	0	0.0%
5231	Tools and Equipment	15,257	16,026	19,000	19,000	16,000	(3,000)	-15.8%
5235	Membership Dues	2,682	2,045	2,550	2,550	3,050	500	19.6%
5236	Transportation	1,820	2,066	4,000	4,000	4,000	0	0.0%
5237	Subsistence	1,043	2,038	4,000	4,000	4,000	0	0.0%
5244	Snow Removal	2,520	5,965	0	10,500	10,500	0	0.0%
5252	Credit Card Expenses	17	0	45	45	0	(45)	-100.0%
5280	Volunteer Incentives	27,232	27,290	30,000	30,000	30,000	0	0.0%
5601	Uniform	1,990	1,734	3,000	3,000	3,000	0	0.0%
5602	Safety Equipment	18,296	15,691	25,000	25,000	21,000	(4,000)	-16.0%
5603	Employee Training	26,986	23,720	30,000	30,000	29,500	(500)	-1.7%
5604	Public Education	539	1,762	2,000	2,000	2,000	0	0.0%
5621	Unidentified Credit Card Expenses	0	0	0	0	0	0	0.0%
	<b>Total Maint. and Operations</b>	<b>255,520</b>	<b>237,311</b>	<b>286,029</b>	<b>296,529</b>	<b>280,377</b>	<b>(16,152)</b>	<b>-5.4%</b>
<b><u>C/O and Transfers</u></b>								
5990	Transfers To	0	0	0	0	0	0	0.0%
	<b>Total</b>	<b>1,073,202</b>	<b>941,448</b>	<b>1,045,426</b>	<b>1,055,926</b>	<b>1,061,339</b>	<b>5,412</b>	<b>0.5%</b>

**2018 Budget Notes:**

5217/5203 - Conservative anticipated savings in electricity with transition to natural gas; increased fuel and lube line item, as this is where natural gas bills will be charged to

5210/5244 - Snow removal previously paid in professional services; now more accurately reporting costs in dedicated line item. Snow removal costs increased due to cost of sanding for wet winters and increased trips by contractor.

**City of Homer  
2018 Operating Budget**

<b>0150 FIRE - ADMINISTRATION</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	133,586	120,738	108,357	108,357	111,933	3,575	3.3%
5102	Fringe Benefits	77,142	73,225	63,067	63,067	65,804	2,737	4.3%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	9,698	8,356	11,070	11,070	11,070	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	36,761	7,065	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>257,187</u></b>	<b><u>209,385</u></b>	<b><u>182,494</u></b>	<b><u>182,494</u></b>	<b><u>188,807</u></b>	<b><u>6,312</u></b>	<b><u>3.5%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	3,726	1,966	3,000	3,000	3,000	0	0.0%
5202	Operating Supplies	2,322	2,241	3,500	3,500	3,000	(500)	-14.3%
5203	Fuel and Lube	9,241	5,335	10,000	10,000	15,000	5,000	50.0%
5206	Food and Staples	4,892	4,300	5,000	5,000	5,000	0	0.0%
5207	Vehicle and Boat Maintenance	975	1,140	5,500	5,500	4,500	(1,000)	-18.2%
5208	Equipment Maintenance	2,563	1,344	5,500	5,500	4,500	(1,000)	-18.2%
5209	Building & Grounds Maintenance	5,469	2,745	4,000	4,000	4,000	0	0.0%
5210	Professional Services	12,391	9,213	14,000	14,000	10,000	(4,000)	-28.6%
5214	Rents & Leases	5,983	4,887	7,000	7,000	7,000	0	0.0%
5215	Communications	11,222	18,135	14,000	14,000	14,000	0	0.0%
5216	Freight and Postage	1,197	769	1,000	1,000	1,000	0	0.0%
5217	Electricity	26,804	28,106	23,000	23,000	18,000	(5,000)	-21.7%
5218	Water	1,558	1,549	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,486	1,575	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	921	1,323	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	2,834	700	1,400	1,400	1,540	140	10.0%
5222	Auto Insurance	17,635	13,535	10,043	10,043	11,047	1,004	10.0%
5223	Liability Insurance	4,258	3,482	2,491	2,491	2,740	249	10.0%
5227	Advertising	297	1,082	1,500	1,500	1,500	0	0.0%
5231	Tools and Equipment	5,263	696	8,000	8,000	5,000	(3,000)	-37.5%
5235	Membership Dues	1,308	619	1,250	1,250	1,250	0	0.0%
5236	Transportation	1,820	1,979	1,500	1,500	1,500	0	0.0%
5237	Subsistence	1,043	1,647	1,500	1,500	1,500	0	0.0%
5244	Snow Removal	2,520	5,965	0	10,500	10,500	0	0.0%
5252	Credit Card Expenses	17	0	45	45	0	(45)	-100.0%
5280	Volunteer Incentives	27,232	27,290	30,000	30,000	30,000	0	0.0%
5601	Uniform	746	138	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	0	0	0	0	0	0	0.0%
5603	Employee Training	2,616	1,442	2,500	2,500	2,500	0	0.0%
5604	Public Education	110	291	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	0	0	0	0	0	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>158,449</u></b>	<b><u>143,493</u></b>	<b><u>162,229</u></b>	<b><u>172,729</u></b>	<b><u>164,577</u></b>	<b><u>(8,152)</u></b>	<b><u>-4.7%</u></b>
5990	Transfers To	0	0	0	0	0	0	0.0%
	<b><u>Total</u></b>	<b><u>415,637</u></b>	<b><u>352,878</u></b>	<b><u>344,723</u></b>	<b><u>355,223</u></b>	<b><u>353,384</u></b>	<b><u>(1,839)</u></b>	<b><u>-0.5%</u></b>

**2018 Budget Notes:**

5217/5203 - Conservative anticipated savings in electricity with transition to natural gas; increased fuel and lube line item, as this is where natural gas bills will be charged to

5210/5244 - Snow removal previously paid in professional services; now more accurately reporting costs in dedicated line item. Snow removal costs increased due to cost of sanding for wet winters and increased trips by contractor.

Other items adjusted based on previous years expenses.

City of Homer  
2018 Operating Budget

<b>0151 FIRE SERVICES</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	138,811	146,667	132,480	132,480	135,062	2,582	1.9%
5102	Fringe Benefits	79,054	80,307	73,264	73,264	75,771	2,506	3.4%
5103	Part-time Wages	0	7,347	9,646	9,646	9,696	50	0.5%
5104	Part-time Benefits	0	0	1,356	1,356	1,385	29	2.2%
5105	Overtime	6,156	5,017	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	0	32	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	38,199	7,342	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>262,221</u></b>	<b><u>246,710</u></b>	<b><u>224,193</u></b>	<b><u>224,193</u></b>	<b><u>229,361</u></b>	<b><u>5,167</u></b>	<b><u>2.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	3,142	4,401	7,000	7,000	7,000	0	0.0%
5210	Professional Services	15,698	12,689	20,000	20,000	16,000	(4,000)	-20.0%
5231	Tools and Equipment	8,249	11,058	8,000	8,000	8,000	0	0.0%
5235	Membership Dues	1,350	1,401	1,200	1,200	1,700	500	41.7%
5236	Transportation	0	86	2,500	2,500	2,500	0	0.0%
5237	Subsistence	0	391	2,500	2,500	2,500	0	0.0%
5601	Uniform	824	1,596	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	15,963	13,049	20,000	20,000	16,000	(4,000)	-20.0%
5603	Employee Training	8,049	8,046	12,500	12,500	12,000	(500)	-4.0%
5604	Public Education	133	1,471	1,500	1,500	1,500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>53,408</u></b>	<b><u>54,187</u></b>	<b><u>76,200</u></b>	<b><u>76,200</u></b>	<b><u>68,200</u></b>	<b><u>(8,000)</u></b>	<b><u>-10.5%</u></b>
	<b><u>Total</u></b>	<b><u>315,628</u></b>	<b><u>300,897</u></b>	<b><u>300,393</u></b>	<b><u>300,393</u></b>	<b><u>297,561</u></b>	<b><u>(2,833)</u></b>	<b><u>-0.9%</u></b>

**2018 Budget Notes:**

5235 - increase in dues; additional membership for staff

Line items reduced to reflect previous years spending patterns.



City of Homer  
2018 Operating Budget

<b>0152 EMERGENCY MEDICAL SERVICES</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	164,025	146,666	132,480	132,480	135,062	2,582	1.9%
5102	Fringe Benefits	82,955	80,306	73,264	73,264	75,771	2,506	3.4%
5103	Part-time Wages	0	7,347	9,646	9,646	9,696	50	0.5%
5104	Part-time Benefits	0	0	1,356	1,356	1,385	29	2.2%
5105	Overtime	6,156	5,017	7,447	7,447	7,447	0	0.0%
5107	Part-time Overtime	0	32	130	130	130	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	45,138	8,675	0	0	0	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>298,274</u></b>	<b><u>248,042</u></b>	<b><u>224,323</u></b>	<b><u>224,323</u></b>	<b><u>229,491</u></b>	<b><u>5,167</u></b>	<b><u>2.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	17,042	14,148	17,000	17,000	17,000	0	0.0%
5210	Professional Services	5,482	4,312	6,000	6,000	6,000	0	0.0%
5231	Tools and Equipment	1,745	4,272	3,000	3,000	3,000	0	0.0%
5235	Membership Dues	25	25	100	100	100	0	0.0%
5601	Uniform	420	0	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	2,333	2,642	5,000	5,000	5,000	0	0.0%
5603	Employee Training	16,320	14,232	15,000	15,000	15,000	0	0.0%
5604	Public Education	296	0	500	500	500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>43,663</u></b>	<b><u>39,631</u></b>	<b><u>47,600</u></b>	<b><u>47,600</u></b>	<b><u>47,600</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>341,937</u></b>	<b><u>287,673</u></b>	<b><u>271,923</u></b>	<b><u>271,923</u></b>	<b><u>277,091</u></b>	<b><u>5,167</u></b>	<b><u>1.9%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0153 FIRE GRANT - ASSISTANT CHIEF</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	0	0	83,339	83,339	86,260	2,921	3.5%
5102	Fringe Benefits	0	0	45,047	45,047	47,043	1,996	4.4%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	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%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>128,386</u></b>	<b><u>128,386</u></b>	<b><u>133,303</u></b>	<b><u>4,917</u></b>	<b><u>3.8%</u></b>
<b><u>Maintenance and Operations</u></b>								
	<b><u>Total Maint. and Operations</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>128,386</u></b>	<b><u>128,386</u></b>	<b><u>133,303</u></b>	<b><u>4,917</u></b>	<b><u>3.8%</u></b>

**2018 Budget Notes:**

**City of Homer  
2018 Operating Budget**



## **POLICE ADMINISTRATION (100-0160)**

---

The function of the police department 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 Chief of Police directs and supervises the police department.

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.

**City of Homer  
2018 Operating Budget**

## **POLICE PATROL (100-0163)**

---

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

## **JAIL (100-0164)**

---

The Homer Jail, operated by the police department, is a city owned facility contracted with the State of Alaska to house prisoners arrested by the Homer Police, the Alaska State Troopers and other allied agencies. This facility consists of four cells with two bunks in three of these cells and one bunk in the fourth cell. The prisoners held in this facility may serve up to ten days of their sentence. The Homer Jail is staffed by 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 the 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.

**City of Homer  
2018 Operating Budget**

<b>Police - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/16 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	1,593,562	1,557,294	1,549,256	1,549,256	1,540,426	(8,829)	-0.6%
5102	Fringe Benefits	866,442	832,396	813,433	813,433	828,097	14,664	1.8%
5103	Part-time Wages	30,172	14,574	35,584	35,584	27,278	(8,305)	-23.3%
5104	Part-time Benefits	3,497	1,684	3,981	3,981	3,154	(827)	-20.8%
5105	Overtime	170,542	159,910	201,397	201,397	166,066	(35,331)	-17.5%
5107	Part-time Overtime	1,619	0	7,533	7,533	7,000	(533)	-7.1%
5108	Unemployment Benefits	4,152	4,177	0	0	0	0	0.0%
5112	PERS Relief	438,528	84,285	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>3,108,514</b>	<b>2,654,320</b>	<b>2,611,183</b>	<b>2,611,183</b>	<b>2,572,022</b>	<b>(39,161)</b>	<b>-1.5%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	10,586	7,664	10,500	10,500	10,500	0	0.0%
5202	Operating Supplies	12,988	13,171	21,000	21,000	21,000	0	0.0%
5203	Fuel and Lube	43,234	30,624	43,200	43,200	43,200	0	0.0%
5205	Ammunition	14,638	17,395	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	26,831	25,022	22,000	22,000	22,000	0	0.0%
5207	Vehicle and Boat Maintenance	3,094	2,011	5,500	5,500	5,500	0	0.0%
5208	Equipment Maintenance	8,070	9,229	9,500	9,500	9,500	0	0.0%
5209	Building & Grounds Maintenance	13,338	4,491	13,500	13,500	13,500	0	0.0%
5210	Professional Services	162,573	157,253	214,250	214,250	214,250	0	0.0%
5214	Rents & Leases	16,051	14,252	13,500	13,500	13,500	0	0.0%
5215	Communications	34,408	34,563	37,200	37,200	37,200	0	0.0%
5216	Freight and Postage	3,520	3,050	3,900	3,900	3,900	0	0.0%
5217	Electricity	38,154	37,869	36,750	36,750	39,000	2,250	6.1%
5218	Water	2,707	2,177	3,650	3,650	3,650	0	0.0%
5219	Sewer	2,943	2,521	3,700	3,700	3,700	0	0.0%
5220	Refuse and Disposal	1,192	1,893	2,000	2,000	2,000	0	0.0%
5221	Property Insurance	2,206	1,879	1,552	1,552	1,707	155	10.0%
5222	Auto Insurance	13,757	12,620	11,858	11,858	13,044	1,186	10.0%
5223	Liability Insurance	111,777	80,748	47,646	47,646	77,904	30,258	63.5%
5227	Advertising	1,556	4,261	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	32,052	21,352	32,000	32,000	32,000	0	0.0%
5235	Membership Dues	1,267	720	1,250	1,250	1,250	0	0.0%
5236	Transportation	6,710	5,938	4,400	4,400	4,400	0	0.0%
5237	Subsistence	3,484	833	2,100	2,100	2,100	0	0.0%
5242	Janitorial	0	0	600	600	600	0	0.0%
5244	Snow Removal	5,760	5,640	6,500	14,500	12,000	(2,500)	-17.2%
5252	Credit Card Expenses	15	0	50	50	0	(50)	-100.0%
5254	Over and Short	(9)	0	50	50	0	(50)	-100.0%
5601	Uniform	12,095	16,884	21,000	21,000	18,000	(3,000)	-14.3%
5602	Safety Equipment	0	0	0	0	0	0	0.0%
5603	Employee Training	31,344	31,391	39,000	39,000	41,500	2,500	6.4%
5621	Unidentified Credit Card Expenses	113	0	0	0	0	0	0.0%
5625	Impound Costs	1,695	3,400	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	8,795	8,699	6,700	6,700	9,000	2,300	34.3%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>640,942</b>	<b>571,552</b>	<b>654,356</b>	<b>662,356</b>	<b>695,405</b>	<b>33,049</b>	<b>5.0%</b>
<b><u>Others</u></b>								
5990	Transfers To	0	0	0	0	0	0	0.0%
	<b>Total Others</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>
	<b>Total</b>	<b>3,749,456</b>	<b>3,225,872</b>	<b>3,265,539</b>	<b>3,273,539</b>	<b>3,267,428</b>	<b>(6,112)</b>	<b>-0.2%</b>

**City of Homer**  
**2018 Operating Budget**

<b>0160 POLICE - ADMINISTRATION</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	95,193	100,355	101,466	101,466	96,841	(4,625)	-4.6%
5102	Fringe Benefits	26,536	28,579	28,748	28,748	28,302	(446)	-1.6%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	368	348	1,500	1,500	1,000	(500)	-33.3%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	26,196	5,035	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>148,293</b>	<b>134,316</b>	<b>131,714</b>	<b>131,714</b>	<b>126,143</b>	<b>(5,571)</b>	<b>-4.2%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	994	1,047	1,500	1,500	1,500	0	0.0%
5202	Operating Supplies	5,583	7,071	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	34,139	21,707	30,000	30,000	30,000	0	0.0%
5205	Ammunition	14,638	17,395	20,000	20,000	20,000	0	0.0%
5206	Food and Staples	1,566	1,562	1,500	1,500	1,500	0	0.0%
5207	Vehicle and Boat Maintenance	3,094	2,011	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	7,825	9,229	8,500	8,500	8,500	0	0.0%
5209	Building & Grounds Maintenance	5,837	2,824	5,000	5,000	5,000	0	0.0%
5210	Professional Services	12,035	14,916	17,000	17,000	17,000	0	0.0%
5214	Rents & Leases	9,092	7,480	6,500	6,500	6,500	0	0.0%
5215	Communications	33,407	34,441	36,000	36,000	36,000	0	0.0%
5216	Freight and Postage	487	386	400	400	400	0	0.0%
5217	Electricity	19,515	20,417	20,000	20,000	20,000	0	0.0%
5218	Water	1,577	1,290	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,880	1,595	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	905	1,284	1,500	1,500	1,500	0	0.0%
5221	Property Insurance	1,496	1,274	1,052	1,052	1,157	105	10.0%
5222	Auto Insurance	13,757	12,620	11,858	11,858	13,044	1,186	10.0%
5223	Liability Insurance	31,392	21,943	12,236	12,236	13,460	1,224	10.0%
5227	Advertising	1,556	4,261	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	13,700	13,370	12,500	12,500	12,500	0	0.0%
5235	Membership Dues	1,130	583	1,000	1,000	1,000	0	0.0%
5236	Transportation	2,505	1,882	2,000	2,000	2,000	0	0.0%
5237	Subsistence	1,879	483	1,000	1,000	1,000	0	0.0%
5242	Janitorial	0	0	600	600	600	0	0.0%
5244	Snow Removal	5,760	5,640	4,000	12,000	12,000	0	0.0%
5252	Credit Card Expenses	15	0	50	50	0	(50)	-100.0%
5254	Over and Short	(9)	0	50	50	0	(50)	-100.0%
5601	Uniform	2,189	3,978	6,000	6,000	5,000	(1,000)	-16.7%
5603	Employee Training	21,856	27,411	25,000	25,000	27,500	2,500	10.0%
5621	Unidentified Credit Card Expenses	113	0	0	0	0	0	0.0%
5625	Impound Costs	1,695	3,400	2,500	2,500	2,500	0	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>265,609</b>	<b>255,500</b>	<b>260,746</b>	<b>268,746</b>	<b>272,661</b>	<b>3,915</b>	<b>1.5%</b>
5990	Transfers To	0	0	0	0	0	0	0.0%
	<b>Total</b>	<b>413,902</b>	<b>389,817</b>	<b>392,460</b>	<b>400,460</b>	<b>398,804</b>	<b>(1,656)</b>	<b>-0.4%</b>

**2018 Budget Notes:**

5244 - Cost of sanding for wet winters and increased trips by contractor

5603 - Training costs will increase for the department in 2018 due to fewer training funds being available from the Alaska Police Standards Council.

**City of Homer  
2018 Operating Budget**

<b>0161 POLICE - DISPATCH</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	348,839	359,872	350,589	350,589	332,704	(17,885)	-5.1%
5102	Fringe Benefits	208,540	207,024	200,707	200,707	194,500	(6,208)	-3.1%
5103	Part-time Wages	4,131	0	0	0	-	0	0.0%
5104	Part-time Benefits	435	0	0	0	-	0	0.0%
5105	Overtime	38,617	35,391	50,000	50,000	37,004	(12,996)	-26.0%
5107	Part-time Overtime	674	0	533	533	-	(533)	-100.0%
5108	Unemployment Benefits	0	4,105	0	0	-	0	0.0%
5112	PERS Relief	95,996	18,450	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>697,231</u></b>	<b><u>624,842</u></b>	<b><u>601,829</u></b>	<b><u>601,829</u></b>	<b><u>564,208</u></b>	<b><u>(37,621)</u></b>	<b><u>-6.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	8,641	5,167	7,000	7,000	7,000	0	0.0%
5202	Operating Supplies	1,349	1,241	2,500	2,500	2,500	0	0.0%
5208	Equipment Maintenance	245	0	0	0	0	0	0.0%
5210	Professional Services	6,561	1,890	750	750	750	0	0.0%
5214	Rents & Leases	6,959	6,772	7,000	7,000	7,000	0	0.0%
5215	Communications	46	0	0	0	0	0	0.0%
5216	Freight and Postage	2,999	2,665	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	4,851	1,020	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	137	137	250	250	250	0	0.0%
5236	Transportation	2,122	2,614	0	0	0	0	0.0%
5237	Subsistence	978	174	0	0	0	0	0.0%
5601	Uniform	2,261	2,914	3,000	3,000	3,000	0	0.0%
5603	Employee Training	7,189	3,388	11,000	11,000	11,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>44,337</u></b>	<b><u>27,981</u></b>	<b><u>38,500</u></b>	<b><u>38,500</u></b>	<b><u>38,500</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
<b><u>Total</u></b>		<b><u>741,568</u></b>	<b><u>652,823</u></b>	<b><u>640,329</u></b>	<b><u>640,329</u></b>	<b><u>602,708</u></b>	<b><u>(37,621)</u></b>	<b><u>-5.9%</u></b>

**2018 Budget Notes:**

5101 - Reduction in jail staffing has increased the role for dispatch monitoring; thus transferring some salary costs to jail  
5105 - We anticipate a reduction in our dispatch overtime expenditures for 2018 if our current staffing levels remain stable.

City of Homer  
2018 Operating Budget

0162 POLICE - INVESTIGATION				Adopted	Amended	Adopted	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended		
							\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	125,667	111,740	111,630	111,630	112,204	574	0.5%	
5102	Fringe Benefits	72,672	58,092	55,334	55,334	56,553	1,219	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	19,352	10,604	20,531	20,531	15,000	(5,531)	-26.9%	
5107	Part-time Overtime	0	0	0	0	-	0	0.0%	
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%	
5112	PERS Relief	34,582	6,647	0	0	-	0	0.0%	
<b>Total Salaries and Benefits</b>		<b>252,273</b>	<b>187,083</b>	<b>187,494</b>	<b>187,494</b>	<b>183,757</b>	<b>(3,737)</b>	<b>-2.0%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	2,994	2,181	7,000	7,000	7,000	0	0.0%	
5210	Professional Services	13,790	5,520	13,000	13,000	13,000	0	0.0%	
5231	Tools and Equipment	4,560	0	7,000	7,000	7,000	0	0.0%	
5236	Transportation	1,853	778	1,500	1,500	1,500	0	0.0%	
5237	Subsistence	337	176	600	600	600	0	0.0%	
<b>Total Maint. and Operations</b>		<b>23,534</b>	<b>8,655</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>0</b>	<b>0.0%</b>	
<b>Total</b>		<b>275,807</b>	<b>195,738</b>	<b>216,594</b>	<b>216,594</b>	<b>212,857</b>	<b>(3,737)</b>	<b>-1.7%</b>	

**2018 Budget Notes:**



City of Homer  
2018 Operating Budget

<b>0163 POLICE - PATROL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>		
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>		
							<b>\$</b>	<b>%</b>	
<b><u>Salaries and Benefits</u></b>									
5101	Salary and Wages	699,722	706,560	723,773	723,773	721,155	(2,618)	-0.4%	
5102	Fringe Benefits	359,067	389,131	381,559	381,559	388,468	6,909	1.8%	
5103	Part-time Wages	0	0	0	0	-	0	0.0%	
5104	Part-time Benefits	0	0	0	0	-	0	0.0%	
5105	Overtime	84,866	90,343	83,062	83,062	83,062	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	192,555	37,009	0	0	-	0	0.0%	
<b><u>Total Salaries and Benefits</u></b>		<b><u>1,336,210</u></b>	<b><u>1,223,043</u></b>	<b><u>1,188,393</u></b>	<b><u>1,188,393</u></b>	<b><u>1,192,684</u></b>	<b><u>4,291</u></b>	<b><u>0.4%</u></b>	
<b><u>Maintenance and Operations</u></b>									
5601	Uniform	5,841	8,369	7,500	7,500	7,500	0	0.0%	
5602	Safety Equipment	0	0	0	0	0	0	0.0%	
5603	Employee Training	0	0	0	0	0	0	0.0%	
<b><u>Total Maint. and Operations</u></b>		<b><u>5,841</u></b>	<b><u>8,369</u></b>	<b><u>7,500</u></b>	<b><u>7,500</u></b>	<b><u>7,500</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>	
<b><u>Total</u></b>		<b><u>1,342,050</u></b>	<b><u>1,231,412</u></b>	<b><u>1,195,893</u></b>	<b><u>1,195,893</u></b>	<b><u>1,200,184</u></b>	<b><u>4,291</u></b>	<b><u>0.4%</u></b>	

**2018 Budget Notes:**

**City of Homer  
2018 Operating Budget**

<b>0164 JAIL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	324,141	278,767	261,798	261,798	277,522	15,724	6.0%
5102	Fringe Benefits	199,628	149,570	147,086	147,086	160,275	13,189	9.0%
5103	Part-time Wages	26,042	14,574	32,693	32,693	27,278	(5,415)	-16.6%
5104	Part-time Benefits	3,061	1,684	3,741	3,741	3,154	(587)	-15.7%
5105	Overtime	27,339	23,225	46,304	46,304	30,000	(16,304)	-35.2%
5107	Part-time Overtime	945	0	7,000	7,000	7,000	0	0.0%
5108	Unemployment Benefits	4,152	72	0	0	0	0	0.0%
5112	PERS Relief	89,200	17,144	0	0	0	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>674,507</u></b>	<b><u>485,036</u></b>	<b><u>498,623</u></b>	<b><u>498,623</u></b>	<b><u>505,230</u></b>	<b><u>6,607</u></b>	<b><u>1.3%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	950	1,450	2,000	2,000	2,000	0	0.0%
5202	Operating Supplies	3,062	2,678	3,500	3,500	3,500	0	0.0%
5203	Fuel and Lube	145	1,606	2,000	2,000	2,000	0	0.0%
5206	Food and Staples	25,265	22,456	20,000	20,000	20,000	0	0.0%
5207	Vehicle and Boat Maintenance	0	0	1,500	1,500	1,500	0	0.0%
5209	Building & Grounds Maintenance	4,512	1,174	5,500	5,500	5,500	0	0.0%
5210	Professional Services	100	4,393	3,500	3,500	3,500	0	0.0%
5216	Freight and Postage	34	0	500	500	500	0	0.0%
5217	Electricity	11,075	9,940	11,000	11,000	11,000	0	0.0%
5218	Water	394	293	550	550	550	0	0.0%
5219	Sewer	470	399	500	500	500	0	0.0%
5223	Liability Insurance	79,697	58,176	35,000	35,000	63,994	28,994	82.8%
5231	Tools and Equipment	8,941	6,962	8,500	8,500	8,500	0	0.0%
5236	Transportation	230	665	900	900	900	0	0.0%
5237	Subsistence	290	0	500	500	500	0	0.0%
5601	Uniform	1,805	1,623	4,500	4,500	2,500	(2,000)	-44.4%
5603	Employee Training	2,299	593	3,000	3,000	3,000	0	0.0%
5626	Jail Laundry Services	8,795	8,699	6,700	6,700	9,000	2,300	34.3%
<b><u>Total Maint. and Operations</u></b>		<b><u>148,063</u></b>	<b><u>121,106</u></b>	<b><u>109,650</u></b>	<b><u>109,650</u></b>	<b><u>138,944</u></b>	<b><u>29,294</u></b>	<b><u>26.7%</u></b>
<b><u>Total</u></b>		<b><u>822,571</u></b>	<b><u>606,142</u></b>	<b><u>608,273</u></b>	<b><u>608,273</u></b>	<b><u>644,173</u></b>	<b><u>35,900</u></b>	<b><u>5.9%</u></b>

**2018 Budget Notes:**

5105 - Transferring hours to part time help instead of overtime, whenever possible - hopefully will result in a reduction in the overtime budget

City of Homer  
2018 Operating Budget

<b>0165 ANIMAL CONTROL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
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	2,890	2,890	-	(2,890)	-100.0%
5104	Part-time Benefits	0	0	240	240	-	(240)	-100.0%
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%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>3,130</u></b>	<b><u>3,130</u></b>	<b><u>0</u></b>	<b><u>(3,130)</u></b>	<b><u>-100.0%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	0	0	0	0	0	0	0.0%
5203	Fuel and Lube	8,950	7,312	11,200	11,200	11,200	0	0.0%
5206	Food and Staples	0	1,004	500	500	500	0	0.0%
5208	Equipment Maintenance	0	0	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	2,989	494	3,000	3,000	3,000	0	0.0%
5210	Professional Services	130,087	130,534	180,000	180,000	180,000	0	0.0%
5215	Communications	955	122	1,200	1,200	1,200	0	0.0%
5217	Electricity	7,564	7,511	5,750	5,750	8,000	2,250	39.1%
5218	Water	736	594	1,100	1,100	1,100	0	0.0%
5219	Sewer	592	528	1,200	1,200	1,200	0	0.0%
5220	Refuse and Disposal	286	609	500	500	500	0	0.0%
5221	Property Insurance	710	605	500	500	550	50	10.0%
5223	Liability Insurance	688	629	410	410	451	41	10.0%
5244	Snow Removal	0	0	2,500	2,500	0	(2,500)	-100.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>153,559</u></b>	<b><u>149,941</u></b>	<b><u>208,860</u></b>	<b><u>208,860</u></b>	<b><u>208,701</u></b>	<b><u>(159)</u></b>	<b><u>-0.1%</u></b>
	<b><u>Total</u></b>	<b><u>153,559</u></b>	<b><u>149,941</u></b>	<b><u>211,990</u></b>	<b><u>211,990</u></b>	<b><u>208,701</u></b>	<b><u>(3,289)</u></b>	<b><u>-1.6%</u></b>

**2018 Budget Notes:**

5103/5104 - 2017 budget anticipated cross over with former contractor and new - no longer necessary  
5210 - Current operating contract expires in December 2018. It contains two 3 year renewal options that could be exercised if requested by the contractor and approved by the city.  
5244 - Public Works plows the parking lot

City of Homer  
2018 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  
2018 Operating Budget**

<b>PUBLIC WORKS - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	795,832	765,018	792,873	792,873	813,962	21,089	2.7%
5102	Fringe Benefits	476,507	470,113	472,669	472,669	490,871	18,202	3.9%
5103	Part-time Wages	83,387	106,888	115,431	115,431	112,249	(3,182)	-2.8%
5104	Part-time Benefits	31,627	16,687	15,697	15,697	15,762	65	0.4%
5105	Overtime	21,457	33,404	36,101	36,101	37,402	1,300	3.6%
5107	Part-time Overtime	1,748	2,878	1,293	1,293	683	(610)	-47.2%
5108	Unemployment Benefits	696	5,179	0	0	0	0	0.0%
5112	PERS Relief	219,003	42,092	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>1,630,257</b>	<b>1,442,259</b>	<b>1,434,064</b>	<b>1,434,064</b>	<b>1,470,929</b>	<b>36,864</b>	<b>2.6%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	2,311	4,214	3,950	3,950	3,950	0	0.0%
5202	Operating Supplies	143,074	152,544	157,950	157,950	159,450	1,500	0.9%
5203	Fuel and Lube	90,727	63,895	129,750	129,750	129,750	0	0.0%
5208	Equipment Maintenance	6,247	4,684	8,000	8,000	8,000	0	0.0%
5207	Vehicle and Boat Maintenance	207,000	180,712	200,000	200,000	200,000	0	0.0%
5209	Building & Grounds maintenance	35,790	27,473	34,500	34,500	34,500	0	0.0%
5204	Chemicals	85,766	106,560	114,600	114,600	95,000	(19,600)	-17.1%
5210	Professional Services	90,334	89,399	90,400	90,400	104,200	13,800	15.3%
5214	Rents & Leases	14,941	15,446	20,200	20,200	20,200	0	0.0%
5215	Communications	20,825	12,230	21,500	21,500	21,500	0	0.0%
5216	Freight and Postage	1,070	862	1,000	1,000	1,000	0	0.0%
5221	Property Insurance	1,218	1,185	1,915	1,915	2,107	192	10.0%
5222	Auto Insurance	13,320	20,652	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	22,176	20,244	16,503	16,503	18,153	1,650	10.0%
5227	Advertising	74	267	1,650	1,650	1,300	(350)	-21.2%
5217	Electricity	60,859	66,356	66,000	66,000	70,000	4,000	6.1%
5218	Water	16,279	20,980	15,500	15,500	22,000	6,500	41.9%
5219	Sewer	21,249	28,615	21,100	21,100	29,100	8,000	37.9%
5220	Refuse and Disposal	1,789	2,632	2,350	2,350	2,350	0	0.0%
5213	Survey and Appraisal	1,764	636	2,500	2,500	3,000	500	20.0%
5231	Tools and Equipment	20,860	26,489	34,950	34,950	34,950	0	0.0%
5233	Computer Related Items	443	607	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	321	0	750	750	750	0	0.0%
5236	Transportation	2,422	3,057	2,800	2,800	2,800	0	0.0%
5237	Subsistence	1,117	146	300	300	300	0	0.0%
5251	Pioneer Beautification	922	596	750	750	750	0	0.0%
5252	Credit Card Expenses	187	440	80	80	80	0	0.0%
5282	City Hall Building Maintenance	7,736	3,314	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	26,310	19,101	16,000	16,000	18,000	2,000	12.5%
5284	Police Building Maintenance	1,674	3,477	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	2,586	1,631	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,036	1,423	3,000	3,000	3,000	0	0.0%
5287	Animal Building Maintenance	862	1,477	1,500	1,500	1,500	0	0.0%
5238	Printing and Binding	151	250	750	750	750	0	0.0%
5602	Safety Equipment	5,864	5,050	9,200	9,200	9,200	0	0.0%
5292	City Hall Motor Pool	0	0	500	500	500	0	0.0%
5293	Police Motor Pool	45,735	30,932	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	11,791	8,213	15,500	15,500	15,500	0	0.0%
5601	Uniform	7,615	7,201	6,800	6,800	8,000	1,200	17.6%
5603	Employee Training	4,297	3,323	9,400	9,400	9,400	0	0.0%
5254	Over and Short	0	0	0	0	0	0	0.0%
5259	To Be Reimbursed	0	0	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	477	0	0	0	0	0	0.0%
5815	Parks & Recreation Board	1,818	896	1,000	1,000	1,500	500	50.0%
	<b>Total Maint. and Operations</b>	<b>981,037</b>	<b>937,208</b>	<b>1,067,133</b>	<b>1,067,133</b>	<b>1,087,858</b>	<b>20,725</b>	<b>1.9%</b>
<b>C/O and Transfers</b>								
5990	Transfers To	131	97,131	131	131	131	0	0.3%
	<b>Total C/O and Transfers</b>	<b>131</b>	<b>97,131</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>0</b>	<b>0.3%</b>
<b>Total</b>		<b>2,611,425</b>	<b>2,476,598</b>	<b>2,501,328</b>	<b>2,501,328</b>	<b>2,558,918</b>	<b>57,590</b>	<b>2.3%</b>

**2017 Budget Notes:**

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

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

0170 PUBLIC WORKS - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	38,310	25,716	51,685	51,685	53,183	1,498	2.9%
5102	Fringe Benefits	22,251	24,414	28,613	28,613	29,709	1,095	3.8%
5103	Part-time Wages	16,384	17,898	0	0	-	0	0.0%
5104	Part-time Benefits	14,704	1,743	0	0	-	0	0.0%
5105	Overtime	282	161	1,060	1,060	1,060	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	10,542	2,026	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>102,474</u></b>	<b><u>71,958</u></b>	<b><u>81,358</u></b>	<b><u>81,358</u></b>	<b><u>83,952</u></b>	<b><u>2,594</u></b>	<b><u>3.2%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,740	2,609	2,200	2,200	2,200	0	0.0%
5202	Operating Supplies	3,450	3,529	3,900	3,900	3,900	0	0.0%
5208	Equipment Maintenance	0	54	500	500	500	0	0.0%
5210	Professional Services	3,841	2,630	8,700	8,700	3,700	(5,000)	-57.5%
5214	Rents & Leases	4,043	3,804	5,200	5,200	5,200	0	0.0%
5215	Communications	20,743	12,230	21,500	21,500	21,500	0	0.0%
5216	Freight and Postage	1,070	862	1,000	1,000	1,000	0	0.0%
5221	Property Insurance	1,218	1,185	1,915	1,915	2,107	192	10.0%
5222	Auto Insurance	13,320	20,652	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	22,176	20,244	16,503	16,503	18,153	1,650	10.0%
5227	Advertising	74	0	500	500	500	0	0.0%
5231	Tools and Equipment	106	300	2,100	2,100	2,100	0	0.0%
5235	Membership Dues	0	0	100	100	100	0	0.0%
5236	Transportation	542	1,056	900	900	900	0	0.0%
5237	Subsistence	1,117	146	300	300	300	0	0.0%
5252	Credit Card Expenses	15	0	0	0	0	0	0.0%
5254	Over and Short	0	0	0	0	0	0	0.0%
5259	To Be Reimbursed	0	0	0	0	0	0	0.0%
5602	Safety Equipment	409	654	1,200	1,200	1,200	0	0.0%
5603	Employee Training	1,980	0	1,300	1,300	1,300	0	0.0%
5621	Unidentified Credit Card Expenses	477	0	0	0	0	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>76,321</u></b>	<b><u>69,955</u></b>	<b><u>76,153</u></b>	<b><u>76,153</u></b>	<b><u>73,828</u></b>	<b><u>(2,325)</u></b>	<b><u>-3.1%</u></b>
5990	Transfers To	131	97,131	131	131	131	0	0.3%
<b><u>Total</u></b>		<b><u>178,926</u></b>	<b><u>239,045</u></b>	<b><u>157,642</u></b>	<b><u>157,642</u></b>	<b><u>157,911</u></b>	<b><u>269</u></b>	<b><u>0.2%</u></b>

**2016 Budget Notes:**

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

**2018 Budget Notes:**

5210 - Reduction of \$5000 due to shifting DOT oversize permit fees to Motor Pool



**City of Homer  
2018 Operating Budget**

<b>0171 GENERAL MAINTENANCE</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	116,001	121,001	112,118	112,118	114,661	2,543	2.3%
5102	Fringe Benefits	68,046	70,216	65,351	65,351	67,396	2,046	3.1%
5103	Part-time Wages	1,056	103	22,634	22,634	4,730	(17,904)	-79.1%
5104	Part-time Benefits	267	121	2,831	2,831	627	(2,205)	-77.9%
5105	Overtime	6,430	8,901	5,143	5,143	7,081	1,939	37.7%
5107	Part-time Overtime	215	726	377	377	377	0	0.0%
5108	Unemployment Benefits	0	0	0	0	0	0	0.0%
5112	PERS Relief	31,922	6,135	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>223,937</b>	<b>207,203</b>	<b>208,454</b>	<b>208,454</b>	<b>194,872</b>	<b>(13,582)</b>	<b>-6.5%</b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	5,464	4,261	6,000	6,000	6,000	0	0.0%
5203	Fuel and Lube	4,305	6,140	5,750	5,750	5,750	0	0.0%
5208	Equipment Maintenance	4,538	1,854	4,000	4,000	4,000	0	0.0%
5209	Building & Grounds Maintenance	15,842	12,842	14,500	14,500	14,500	0	0.0%
5210	Professional Services	4,649	5,433	5,500	5,500	5,500	0	0.0%
5217	Electricity	29,980	33,833	30,000	30,000	30,000	0	0.0%
5218	Water	2,750	2,629	3,500	3,500	3,500	0	0.0%
5219	Sewer	3,402	3,437	3,600	3,600	3,600	0	0.0%
5220	Refuse and Disposal	1,789	2,632	2,350	2,350	2,350	0	0.0%
5231	Tools and Equipment	3,347	3,540	5,300	5,300	5,300	0	0.0%
5282	City Hall Building Maintenance	7,736	3,314	10,000	10,000	10,000	0	0.0%
5283	Library Building Maintenance	26,310	19,101	16,000	16,000	18,000	2,000	12.5%
5284	Police Building Maintenance	1,674	3,477	2,500	2,500	2,500	0	0.0%
5285	Fire Building Maintenance	2,586	1,631	2,500	2,500	2,500	0	0.0%
5286	Old School Building Maintenance	1,036	1,423	3,000	3,000	3,000	0	0.0%
5287	Animal Control Building Maintenance	862	1,477	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	3,243	2,591	5,000	5,000	5,000	0	0.0%
5603	Employee Training	0	100	3,000	3,000	3,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>119,512</b>	<b>109,715</b>	<b>124,000</b>	<b>124,000</b>	<b>126,000</b>	<b>2,000</b>	<b>1.6%</b>
	<b>Total</b>	<b>343,449</b>	<b>316,917</b>	<b>332,454</b>	<b>332,454</b>	<b>320,872</b>	<b>(11,582)</b>	<b>-3.5%</b>

**Explanation of Line Items:**

5202 - Anti Freeze, ice melt, filters, lights, office supplies, misc. repair parts, batteries, break room supplies,  
5203 - Heating Fuel/Natural Gas  
5208 - Rug cleaning contract, computer/furniture/printer repairs and maintenance  
5209 - All building related expenses and repairs  
5210 - Window washing, boilers, overhead doors, fire extinguisher certs, crane inspections, plumbing repairs,  
5220 - Dumpster service, etc.  
5231 - Misc tools  
5282 thru 5287 - Maintenance funds for building repairs and service contracts to specific buildings  
5602 - Misc safety PPE and equipment such as barricades, cones, vests, signs, etc.  
5603 - Training for operators and/or maintenance techs

**2018 Budget Notes:**

5103 - part time employee recoded to airport to accurately reflect job duties  
5283 - reflects cost of maintenance at library

City of Homer  
2018 Operating Budget

<b>0172 GRAVEL ROADS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>		
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>		
							<b>\$</b>	<b>%</b>	
<b><u>Salaries and Benefits</u></b>									
5101	Salary and Wages	70,609	66,526	66,084	66,084	74,841	8,756	13.3%	
5102	Fringe Benefits	40,639	37,955	37,775	37,775	44,047	6,272	16.6%	
5103	Part-time Wages	1,866	0	0	0	-	0	0.0%	
5104	Part-time Benefits	0	0	0	0	-	0	0.0%	
5105	Overtime	335	657	344	344	440	96	28.0%	
5107	Part-time Overtime	0	0	0	0	-	0	0.0%	
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%	
5112	PERS Relief	19,431	3,735	0	0	-	0	0.0%	
	<b><u>Total Salaries and Benefits</u></b>	<b><u>132,879</u></b>	<b><u>108,872</u></b>	<b><u>104,203</u></b>	<b><u>104,203</u></b>	<b><u>119,328</u></b>	<b><u>15,125</u></b>	<b><u>14.5%</u></b>	
<b><u>Maintenance and Operations</u></b>									
5202	Operating Supplies	40,632	43,467	48,000	48,000	48,000	0	0.0%	
5204	Chemicals	39,124	47,952	52,500	52,500	45,000	(7,500)	-14.3%	
5210	Professional Services	4,565	3,100	4,000	4,000	6,000	2,000	50.0%	
5231	Tools and Equipment	1,822	2,421	2,500	2,500	2,500	0	0.0%	
	<b><u>Total Maint. and Operations</u></b>	<b><u>86,143</u></b>	<b><u>96,940</u></b>	<b><u>107,000</u></b>	<b><u>107,000</u></b>	<b><u>101,500</u></b>	<b><u>(5,500)</u></b>	<b><u>-5.1%</u></b>	
	<b><u>Total</u></b>	<b><u>219,022</u></b>	<b><u>205,812</u></b>	<b><u>211,203</u></b>	<b><u>211,203</u></b>	<b><u>220,828</u></b>	<b><u>9,625</u></b>	<b><u>4.6%</u></b>	

**Explanation of Line Items:**

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

**2018 Budget Notes:**

5101 - Part of Public Works employee time previously coded incorrectly to Parks-Cemetery

City of Homer  
2018 Operating Budget

<b>0173 PAVED ROADS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	84,496	77,745	77,211	77,211	88,831	11,619	15.0%
5102	Fringe Benefits	49,195	44,984	44,638	44,638	52,865	8,228	18.4%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	252	1,477	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	23,252	4,469	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>157,196</u></b>	<b><u>128,675</u></b>	<b><u>122,790</u></b>	<b><u>122,790</u></b>	<b><u>142,637</u></b>	<b><u>19,847</u></b>	<b><u>16.2%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	25,459	30,899	30,000	30,000	30,000	0	0.0%
5210	Professional Services	8,721	10,287	9,000	9,000	11,000	2,000	22.2%
5217	Electricity	20,028	22,847	20,000	20,000	24,000	4,000	20.0%
5227	Advertising	0	0	400	400	400	0	0.0%
5231	Tools and Equipment	2,033	3,205	3,000	3,000	3,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>56,241</u></b>	<b><u>67,238</u></b>	<b><u>62,400</u></b>	<b><u>62,400</u></b>	<b><u>68,400</u></b>	<b><u>6,000</u></b>	<b><u>9.6%</u></b>
	<b><u>Total</u></b>	<b><u>213,437</u></b>	<b><u>195,913</u></b>	<b><u>185,190</u></b>	<b><u>185,190</u></b>	<b><u>211,037</u></b>	<b><u>25,847</u></b>	<b><u>14.0%</u></b>

**Explanation of Line Items:**

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

**2018 Budget Notes:**

**City of Homer  
2018 Operating Budget**

<b>0174 WINTER ROADS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	97,509	88,963	88,338	88,338	102,821	14,483	16.4%
5102	Fringe Benefits	59,607	55,429	51,500	51,500	61,683	10,183	19.8%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	13	0	0	0	-	0	0.0%
5105	Overtime	7,542	14,404	18,175	18,175	18,175	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	26,833	5,157	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>191,504</u></b>	<b><u>163,954</u></b>	<b><u>158,013</u></b>	<b><u>158,013</u></b>	<b><u>182,678</u></b>	<b><u>24,665</u></b>	<b><u>15.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	34,347	31,658	34,000	34,000	34,000	0	0.0%
5204	Chemicals	46,643	58,608	62,100	62,100	50,000	(12,100)	-19.5%
5210	Professional Services	0	0	0	0	0	0	0.0%
5214	Rents & Leases	10,898	11,642	15,000	15,000	15,000	0	0.0%
5227	Advertising	0	0	350	350	0	(350)	-100.0%
5231	Tools and Equipment	2,509	875	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%
	<b><u>Total Maint. and Operations</u></b>	<b><u>94,397</u></b>	<b><u>102,783</u></b>	<b><u>115,200</u></b>	<b><u>115,200</u></b>	<b><u>102,750</u></b>	<b><u>(12,450)</u></b>	<b><u>-10.8%</u></b>
	<b><u>Total</u></b>	<b><u>285,901</u></b>	<b><u>266,737</u></b>	<b><u>273,213</u></b>	<b><u>273,213</u></b>	<b><u>285,428</u></b>	<b><u>12,215</u></b>	<b><u>4.5%</u></b>

**Explanation of Line Items:**

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

**2018 Budget Notes:**

5101 - Part of Public Works employee time previously coded incorrectly to Parks-Cemetery

**City of Homer  
2018 Operating Budget**

<b>0175 PARKS - CEMETERY</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	123,002	120,469	120,055	120,055	96,401	(23,654)	-19.7%
5102	Fringe Benefits	58,143	77,728	73,091	73,091	57,193	(15,898)	-21.8%
5103	Part-time Wages	51,434	87,508	92,798	92,798	95,072	2,275	2.5%
5104	Part-time Benefits	9,468	6,954	12,865	12,865	13,382	517	4.0%
5105	Overtime	182	446	1,520	1,520	1,520	0	0.0%
5107	Part-time Overtime	255	293	208	208	306	98	47.0%
5108	Unemployment Benefits	696	4,958	0	0	0	0	0.0%
5112	PERS Relief	33,849	6,506	0	0	0	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>277,030</u></b>	<b><u>304,862</u></b>	<b><u>300,538</u></b>	<b><u>300,538</u></b>	<b><u>263,875</u></b>	<b><u>(36,662)</u></b>	<b><u>-12.2%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	15,911	22,851	19,800	19,800	19,800	0	0.0%
5203	Fuel and Lube	15,102	9,506	24,000	24,000	24,000	0	0.0%
5208	Equipment Maintenance	367	0	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	19,948	14,588	20,000	20,000	20,000	0	0.0%
5210	Professional Services	45,745	39,876	39,000	39,000	48,000	9,000	23.1%
5215	Communications	82	0	0	0	0	0	0.0%
5217	Electricity	10,851	9,676	16,000	16,000	16,000	0	0.0%
5218	Water	13,528	18,351	12,000	12,000	18,500	6,500	54.2%
5219	Sewer	17,848	25,178	17,500	17,500	25,500	8,000	45.7%
5227	Advertising	0	267	400	400	400	0	0.0%
5231	Tools and Equipment	2,043	1,644	2,500	2,500	2,500	0	0.0%
5235	Membership Dues	0	0	250	250	250	0	0.0%
5251	Pioneer Beautification	922	596	750	750	750	0	0.0%
5252	Credit Card Expenses	172	440	80	80	80	0	0.0%
5601	Uniform	0	200	300	300	300	0	0.0%
5603	Employee Training	200	0	900	900	900	0	0.0%
5815	Parks & Recreation Board	1,818	896	1,000	1,000	1,500	500	50.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>144,536</u></b>	<b><u>144,070</u></b>	<b><u>154,980</u></b>	<b><u>154,980</u></b>	<b><u>178,980</u></b>	<b><u>24,000</u></b>	<b><u>15.5%</u></b>
<b><u>Total</u></b>		<b><u>421,565</u></b>	<b><u>448,932</u></b>	<b><u>455,518</u></b>	<b><u>455,518</u></b>	<b><u>442,855</u></b>	<b><u>(12,662)</u></b>	<b><u>-2.8%</u></b>

**Explanation of Line Items:**

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

**2018 Budget Notes:**

5101 - Employee previously mis-coded here; now correctly being split across Public Works  
5210 - Increase due partly to increased snow plowing and mowing for cemetery expansion  
5218 & 5219 - increased costs due to added restrooms and to better reflect actual costs  
5815 - increase requested by PARC to cover art and culture related expenses

**City of Homer  
2018 Operating Budget**

<b>0176 MOTOR POOL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	103,393	98,514	103,816	103,816	106,945	3,129	3.0%
5102	Fringe Benefits	64,951	58,653	63,765	63,765	66,417	2,652	4.2%
5103	Part-time Wages	1,154	0	0	0	-	0	0.0%
5104	Part-time Benefits	3,864	3,576	0	0	-	0	0.0%
5105	Overtime	1,593	2,923	1,904	1,904	1,904	0	0.0%
5107	Part-time Overtime	0	0	63	63	-	(63)	-100.0%
5108	Unemployment Benefits	0	148	0	0	-	0	0.0%
5112	PERS Relief	28,453	5,469	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>203,407</u></b>	<b><u>169,283</u></b>	<b><u>169,547</u></b>	<b><u>169,547</u></b>	<b><u>175,266</u></b>	<b><u>5,718</u></b>	<b><u>3.4%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	1,005	1,669	1,250	1,250	1,250	0	0.0%
5203	Fuel and Lube	71,320	48,249	100,000	100,000	100,000	0	0.0%
5207	Vehicle and Boat Maintenance	207,000	180,712	200,000	200,000	200,000	0	0.0%
5209	Building & Grounds Maintenance	0	43	0	0	0	0	0.0%
5210	Professional Services	605	58	0	0	5,500	5,500	0.0%
5231	Tools and Equipment	8,521	13,138	14,000	14,000	14,000	0	0.0%
5292	City Hall Motor Pool	0	0	500	500	500	0	0.0%
5293	Police Motor Pool	45,735	30,932	30,000	30,000	30,000	0	0.0%
5294	Fire Motor Pool	11,791	8,213	15,500	15,500	15,500	0	0.0%
5601	Uniform	7,615	7,001	6,500	6,500	7,700	1,200	18.5%
5602	Safety Equipment	1,789	1,063	1,500	1,500	1,500	0	0.0%
5603	Employee Training	2,117	2,695	3,500	3,500	3,500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>357,498</u></b>	<b><u>293,772</u></b>	<b><u>372,750</u></b>	<b><u>372,750</u></b>	<b><u>379,450</u></b>	<b><u>6,700</u></b>	<b><u>1.8%</u></b>
	<b><u>Total</u></b>	<b><u>560,905</u></b>	<b><u>463,054</u></b>	<b><u>542,297</u></b>	<b><u>542,297</u></b>	<b><u>554,716</u></b>	<b><u>12,418</u></b>	<b><u>2.3%</u></b>

**Explanation of Line Items:**

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

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0177 ENGINEERING INSPECTION</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	102,895	98,709	105,899	105,899	106,896	997	0.9%
5102	Fringe Benefits	67,944	53,966	57,209	57,209	58,761	1,552	2.7%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	11	0	1,820	1,820	-	(1,820)	-100.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	28,315	5,442	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>199,165</u></b>	<b><u>158,117</u></b>	<b><u>164,928</u></b>	<b><u>164,928</u></b>	<b><u>165,656</u></b>	<b><u>729</u></b>	<b><u>0.4%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	571	1,605	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	1,900	400	2,500	2,500	2,500	0	0.0%
5210	Professional Services	2,025	4,100	2,200	2,200	2,500	300	13.6%
5213	Survey and Appraisal	1,764	636	2,500	2,500	3,000	500	20.0%
5231	Tools and Equipment	81	366	800	800	800	0	0.0%
5233	Computer Related Items	443	607	1,150	1,150	1,150	0	0.0%
5235	Membership Dues	321	0	400	400	400	0	0.0%
5238	Printing and Binding	151	250	750	750	750	0	0.0%
5602	Safety Equipment	0	0	750	750	750	0	0.0%
5603	Employee Training	0	528	700	700	700	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>7,256</u></b>	<b><u>8,492</u></b>	<b><u>13,500</u></b>	<b><u>13,500</u></b>	<b><u>14,300</u></b>	<b><u>800</u></b>	<b><u>5.9%</u></b>
	<b><u>Total</u></b>	<b><u>206,421</u></b>	<b><u>166,608</u></b>	<b><u>178,428</u></b>	<b><u>178,428</u></b>	<b><u>179,956</u></b>	<b><u>1,529</u></b>	<b><u>0.9%</u></b>

**Explanation of Line Items:**

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

5213 - Survey & Appraisals for periodic small projects

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0178 JANITORIAL</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	59,617	67,375	67,668	67,668	69,385	1,717	2.5%
5102	Fringe Benefits	45,730	46,768	50,727	50,727	52,800	2,073	4.1%
5103	Part-time Wages	11,492	1,379	0	0	12,447	12,447	0.0%
5104	Part-time Benefits	3,311	4,293	0	0	1,753	1,753	0.0%
5105	Overtime	4,830	4,436	5,195	5,195	6,280	1,085	20.9%
5107	Part-time Overtime	1,278	1,858	645	645	-	(645)	-100.0%
5108	Unemployment Benefits	0	73	0	0	0	0	0.0%
5112	PERS Relief	16,406	3,153	0	0	0	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>142,664</u></b>	<b><u>129,335</u></b>	<b><u>124,234</u></b>	<b><u>124,234</u></b>	<b><u>142,665</u></b>	<b><u>18,430</u></b>	<b><u>14.8%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	14,905	13,809	12,500	12,500	14,000	1,500	12.0%
5208	Equipment Maintenance	1,342	2,776	3,000	3,000	3,000	0	0.0%
5210	Professional Services	20,183	23,915	22,000	22,000	22,000	0	0.0%
5231	Tools and Equipment	399	1,000	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,880	2,001	1,900	1,900	1,900	0	0.0%
5602	Safety Equipment	424	743	750	750	750	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>39,133</u></b>	<b><u>44,244</u></b>	<b><u>41,150</u></b>	<b><u>41,150</u></b>	<b><u>42,650</u></b>	<b><u>1,500</u></b>	<b><u>3.6%</u></b>
<b><u>Total</u></b>		<b><u>181,798</u></b>	<b><u>173,579</u></b>	<b><u>165,384</u></b>	<b><u>165,384</u></b>	<b><u>185,315</u></b>	<b><u>19,930</u></b>	<b><u>12.1%</u></b>

**Explanation of Line Items:**

5202 - Toilet Paper & Towel Products, cleaners, vacuum bags, trash bags, mop heads, rags, all cleaning supplies  
5208 - Repairs and purchase of vacuums, other items  
5210 - Carpet and Window Cleaning at Airport, City Hall, HPD, PW, Library, P/H, Upholstery Cleaning  
5236 - Mileage reimbursement to Janitors for personal vehicle use  
5602- PPE, gloves, dust masks, etc.

**2018 Budget Notes:**

5103 - PT temporary janitor position incorrectly coded to Parks-Cemetery for 2017



City of Homer  
2018 Operating Budget



## SPECIAL REVENUE FUNDS

---

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

### Utility Fund

- **WATER & SEWER:** This fund accounts for operations of the water and sewer system. User charges (water and sewer bills) are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements.
- **HAWSP (*Homer Accelerated Water/Sewer Projects*):** This Fund collects 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.

**City of Homer  
2018 Operating Budget**

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 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

**City of Homer**  
**2018 Operating Budget**

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 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

**City of Homer**  
**2018 Operating Budget**

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.

City of Homer  
2018 Operating Budget

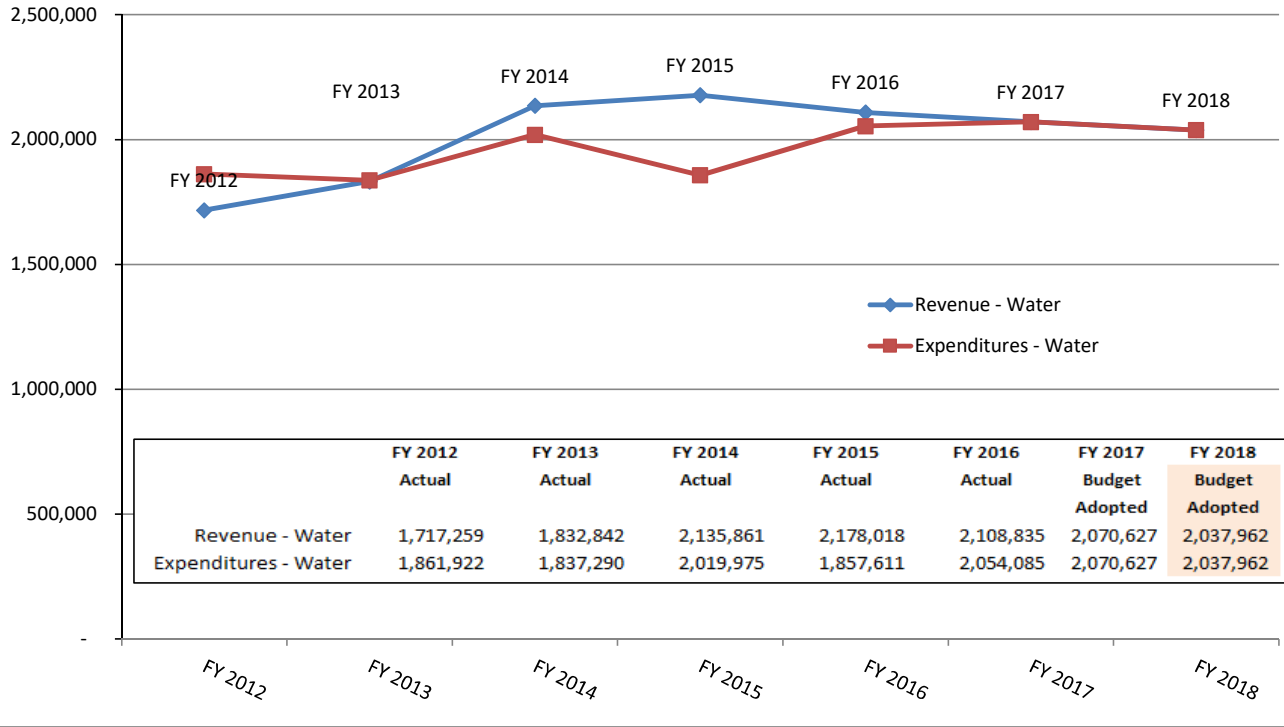
**Utility Special Revenue Funds - All Funds Combined**

FY 2018

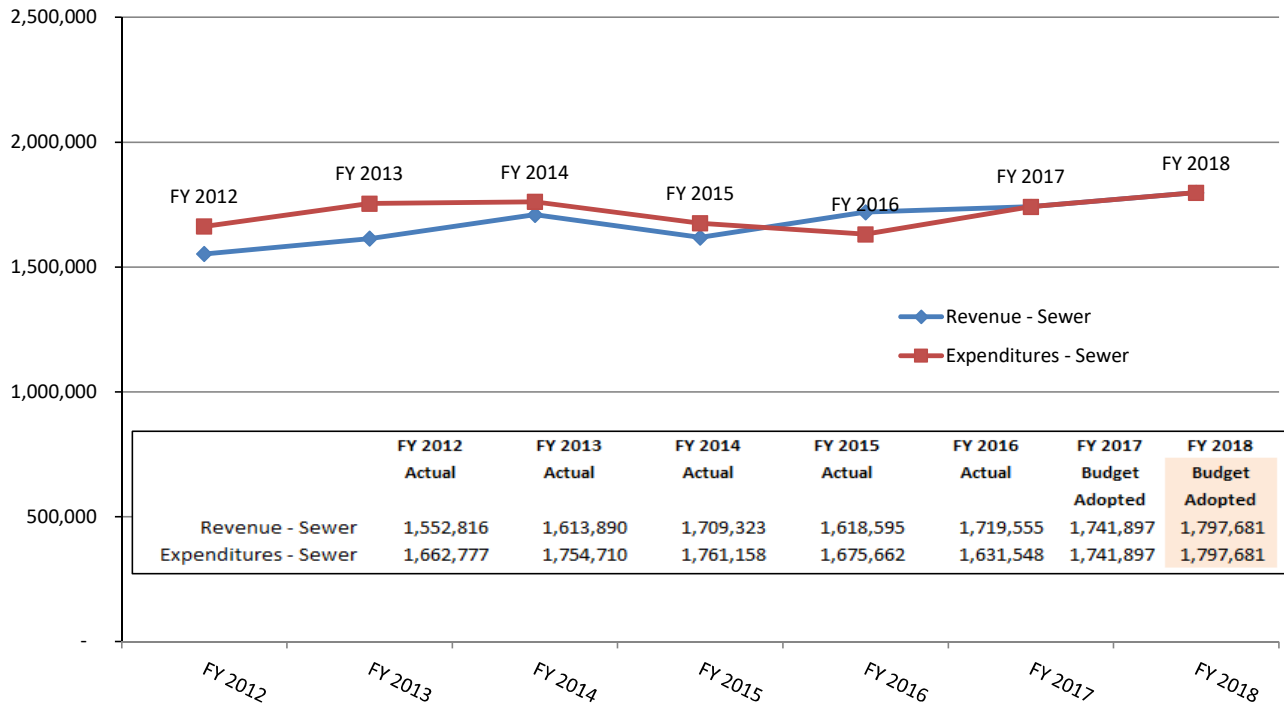
	Water & Sewer Special Revenue Fund 200	Water & Sewer Depreciation Reserve 256	HAWSP (Homer Accelerated Water/Sewer Proj.) 205	Total Utility Fund
<b>Revenue</b>				
<u><b>Total Operating Revenue</b></u>	<u><b>3,733,417</b></u>		<u><b>1,284,071</b></u>	<u><b>5,017,489</b></u>
<b>Operating Expenses before Depreciation:</b>				
Personnel	1,626,701			1,626,701
Operations & Maintenance	1,181,084	450,500		1,631,584
Debt Service (Prin. & Int.)	10,000		1,043,690	1,053,690
Other Charges (Administrative Costs)	484,120		137,309	621,428
<u><b>Total Operating Expenses</b></u>	<u><b>3,301,904</b></u>	<u><b>450,500</b></u>	<u><b>1,180,999</b></u>	<u><b>4,933,403</b></u>
<b>Earnings from Operations</b>	<b>431,514</b>	<b>(450,500)</b>	<b>103,072</b>	<b>84,086</b>
Total Non - Operating Revenue	102,225			102,225
<b>Earnings before transfers</b>	<b>533,739</b>	<b>(450,500)</b>	<b>103,072</b>	<b>186,311</b>
Reserves (Fund 256)	(480,381)	480,381		0
Repayment of Energy Fund	(33,398)			(33,398)
Leave Cash Out Bank	(19,960)			(19,960)
<b>Change in Net Assets</b>	<b>(0)</b>	<b>29,881</b>	<b>103,072</b>	<b>132,954</b>

**City of Homer  
2018 Operating Budget**

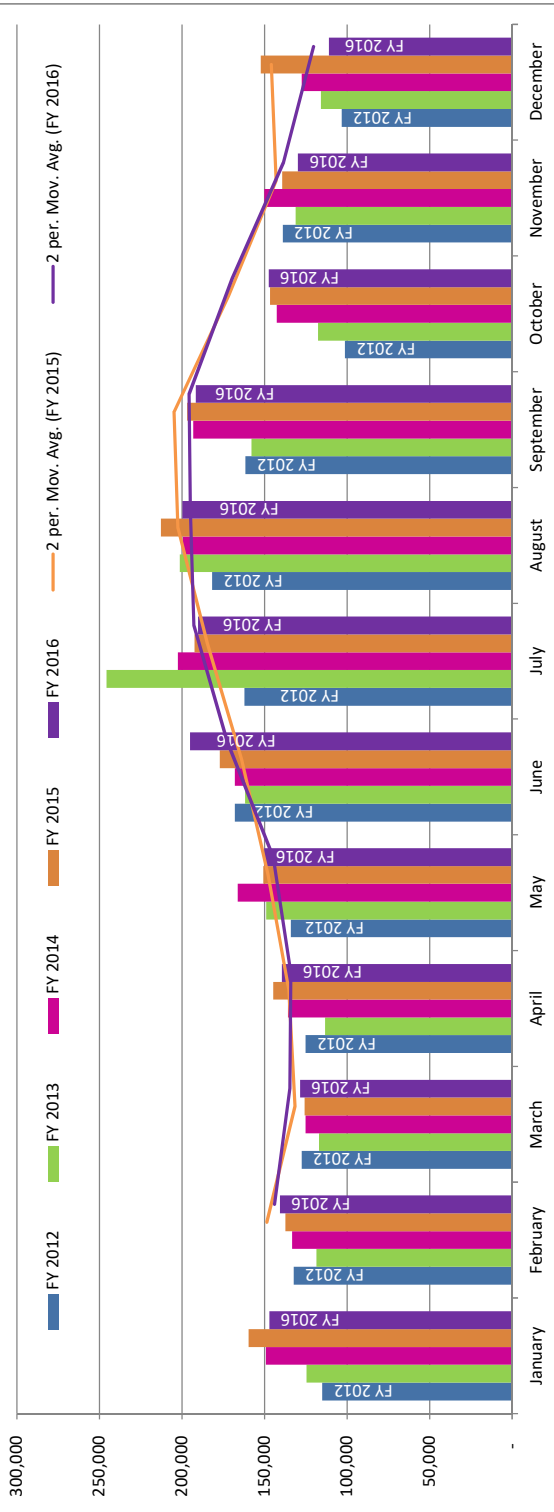
**Utility Fund - WATER  
Revenues & Expenses**



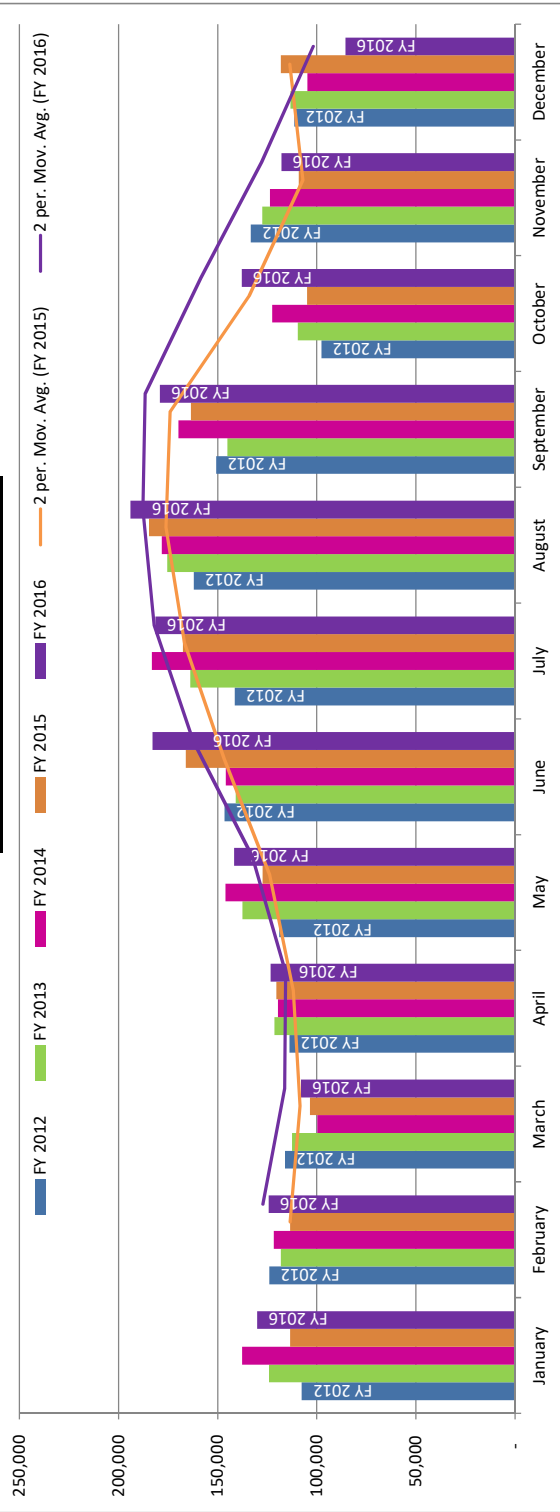
**Utility Fund - SEWER  
Revenues & Expenses**



**Metered Water Revenue: Monthly Billed Comparison**



**Metered Sewer Revenue: Monthly Billed Comparison**



City of Homer  
2018 Operating Budget

<b>Fund 200</b>			Amended	Adopted	Increase/Decrease	
<b>Water &amp; Sewer Fund Combined Statement</b>	12/31/15	12/31/16	12/31/17	12/31/18	From Prior Yr Amended	
	Actual	Actual	Budget	Budget	\$	%
<b>Revenues:</b>						
Water Revenue	1,985,572	1,922,023	1,879,668	1,935,737	56,069	3.0%
Sewer Revenue	1,618,595	1,719,555	1,741,897	1,797,681	55,784	3.2%
<b>Total Operating Revenue:</b>	<b>3,604,167</b>	<b>3,641,579</b>	<b>3,621,565</b>	<b>3,733,417</b>	<b>111,852</b>	<b>3.1%</b>
<b>Operating Expenses before Depreciation :</b>						
Personnel (W/O PERS Relief)	1,568,962	1,573,342	1,603,369	1,626,701	23,331	1.5%
PERS Relief	257,253	45,128	-	-		
Operations & Maintenance	1,217,654	1,112,430	1,102,957	1,181,084	78,127	7.1%
Administrative Fees (to GF)	488,401	497,945	469,999	484,120	14,120	3.0%
Others	1,756	1,885	10,000	10,000	0	0.0%
<b>Total Operating Expenses</b>	<b>3,534,026</b>	<b>3,230,730</b>	<b>3,186,325</b>	<b>3,301,904</b>	<b>115,578</b>	<b>3.6%</b>
<b>Operating Income (Loss) before Depreciation:</b>	<b>70,140</b>	<b>410,849</b>	<b>435,240</b>	<b>431,514</b>	<b>(3,726)</b>	<b>-0.9%</b>
<i>Depreciation Expense</i>						
<b>Income (Loss) From Operations</b>	<b>70,140</b>	<b>410,849</b>	<b>435,240</b>	<b>431,514</b>	<b>(3,726)</b>	<b>-0.9%</b>
<b>Total Non - Operating Revenue</b>	<b>449,698</b>	<b>231,943</b>	<b>190,959</b>	<b>102,225</b>	<b>(88,734)</b>	<b>-46.5%</b>
<b>Earnings before contributions &amp; transfers</b>	<b>519,839</b>	<b>642,791</b>	<b>626,199</b>	<b>533,739</b>	<b>(92,460)</b>	<b>-14.8%</b>
Capital Contributions (4999)						
Reserves	200,000	410,744	556,568	480,381	(76,187)	-13.7%
Repayment of Energy Fund	33,485	33,485	33,398	33,398	0	0.0%
Leave Cash Out Bank	23,015	29,793	36,232	19,960	(16,273)	-44.9%
<b>Change in Net Assets</b>	<b>263,339</b>	<b>168,769</b>	<b>1</b>	<b>(0)</b>	<b>(1)</b>	<b>-100.0%</b>
<b>Beginning Net Assets</b>	<b>2,963,758</b>	<b>3,227,097</b>	<b>3,395,866</b>	<b>3,395,866</b>	<b>1</b>	<b>0.0%</b>
Fixed asset adj for contributed Assets						
Adjust to Special Revenue Fund						
<b>Ending Net Assets</b>	<b>3,227,097</b>	<b>3,395,866</b>	<b>3,395,866</b>	<b>3,395,866</b>	<b>0</b>	<b>0.0%</b>



City of Homer  
2018 Operating Budget

<b>Fund 200 (Water &amp; Sewer) Revenues</b>				<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Revenue Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
						<b>\$</b>	<b>%</b>
<b>Water Revenue</b>							
<b>Operating Revenue:</b>							
4616	Metered Sales Residential	830,258	844,287	840,853	882,807	41,953	5.0%
4617	Metered Sales Commercial	1,104,668	1,026,060	985,408	1,009,949	24,540	2.5%
4618	Metered Sales Industrial	11,399	10,992	13,522	7,815	(5,707)	-42.2%
4661	Connection Fees	18,350	15,900	15,665	16,875	1,210	7.7%
4662	Services & Meters	20,897	24,785	24,219	18,291	(5,928)	-24.5%
<b>Total Operating Revenue</b>		<b>1,985,572</b>	<b>1,922,023</b>	<b>1,879,668</b>	<b>1,935,737</b>	<b>56,069</b>	<b>3.0%</b>
<b>Non- Operating Revenue</b>							
4801	Interest on Investments	8,457	8,369	1,003	1,003	0	0.0%
4802	Penalty & Interest (Utilities)	9,888	8,197	9,000	9,000	0	0.0%
4527	PERS Revenue	145,406	25,174	-	-	0	0.0%
4902	Other Revenue	-	-	-	-	0	0.0%
4992	Transfer from GF	174,101	170,246	180,956	92,222	(88,734)	-49.0%
<b>Total Non-Operating Revenue</b>		<b>337,852</b>	<b>211,986</b>	<b>190,959</b>	<b>102,225</b>	<b>(88,734)</b>	<b>-46.5%</b>
<b>Total Water Revenue</b>		<b>2,323,424</b>	<b>2,134,009</b>	<b>2,070,627</b>	<b>2,037,962</b>	<b>(32,665)</b>	<b>-1.6%</b>
<b>Total Water Revenues (W/O PERS Relief)</b>		<b>2,178,018</b>	<b>2,108,835</b>	<b>2,070,627</b>	<b>2,037,962</b>	<b>(32,665)</b>	<b>-1.6%</b>
<b>Sewer Revenue</b>							
<b>Operating Revenue</b>							
4616	Metered Sales	1,159,204	1,228,651	1,253,733	1,269,924	16,191	1.3%
4617	Meter Sales Commercial	432,708	477,645	473,481	484,491	11,010	2.3%
4618	Meter Sales Industrial	-	-	-	-	0	0.0%
4619	Inspection Fees	-	-	-	-	0	0.0%
4662	Services & Meters	23,730	6,896	6,796	34,945	28,149	414.2%
4701	RV Dump Station	2,952	6,363	7,887	8,321	433	5.5%
4902	Other	-	-	-	-	0	0.0%
<b>Total Operating Revenue</b>		<b>1,618,595</b>	<b>1,719,555</b>	<b>1,741,897</b>	<b>1,797,681</b>	<b>55,784</b>	<b>3.2%</b>
<b>Non- Operating Revenue</b>							
4527	PERS Revenue	111,847	19,957	-	-	0	0.0%
<b>Total Non-Operating Revenue</b>		<b>111,847</b>	<b>19,957</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>
<b>Total Sewer Revenue</b>		<b>1,730,441</b>	<b>1,739,512</b>	<b>1,741,897</b>	<b>1,797,681</b>	<b>55,784</b>	<b>3.2%</b>
<b>Total Sewer Revenues (W/O PERS Relief)</b>		<b>1,618,595</b>	<b>1,719,555</b>	<b>1,741,897</b>	<b>1,797,681</b>	<b>55,784</b>	<b>3.2%</b>
<b>Total Operating Revenue</b>		<b>3,604,167</b>	<b>3,641,579</b>	<b>3,621,565</b>	<b>3,733,417</b>	<b>111,852</b>	<b>3.1%</b>
<b>Total Non-Operating Revenue</b>		<b>449,698</b>	<b>231,943</b>	<b>190,959</b>	<b>102,225</b>	<b>(88,734)</b>	<b>-46.5%</b>
<b>Total Water &amp; Sewer Revenues</b>		<b>4,053,865</b>	<b>3,873,522</b>	<b>3,812,524</b>	<b>3,835,643</b>	<b>23,118</b>	<b>0.6%</b>
<b>Total Water &amp; Sewer Revenues (W/O PERS Relief)</b>		<b>3,796,612</b>	<b>3,828,391</b>	<b>3,812,524</b>	<b>3,835,643</b>	<b>23,118</b>	<b>0.6%</b>

**2018 Budget Notes:**

Revenue is based on current year actuals

City of Homer  
2018 Operating Budget

WATER - Combined Expenditure				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	528,389	519,170	527,255	527,255	537,718	10,463	2.0%
5102	Fringe Benefits	310,230	312,673	311,774	311,774	322,761	10,987	3.5%
5103	Part-time Wages	8,397	8,949	0	0	0	0	0.0%
5104	Part-time Benefits	2,082	2,172	0	0	0	0	0.0%
5105	Overtime	31,489	30,949	47,694	47,694	34,523	(13,171)	-27.6%
5107	Part-time Overtime	0	0	103	103	0	(103)	-100.0%
5108	Unemployment Benefits	0	591	0	0	0	0	0.0%
5112	PERS Relief	145,406	25,174	0	0	0	0	0.0%
<b>Total Salaries and Benefits</b>		<b>1,025,993</b>	<b>899,678</b>	<b>886,826</b>	<b>886,826</b>	<b>895,002</b>	<b>8,176</b>	<b>0.9%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,285	1,108	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	51,874	67,481	115,750	115,750	115,250	(500)	-0.4%
5203	Fuel and Lube	26,264	23,821	24,600	24,600	24,600	0	0.0%
5204	Chemicals	128,757	113,681	130,000	130,000	130,000	0	0.0%
5207	Vehicle and Boat Maintenance	103	803	500	500	500	0	0.0%
5208	Equipment Maintenance	35,032	22,423	35,300	35,300	35,300	0	0.0%
5209	Building & Grounds Maintenance	6,468	4,720	7,700	7,700	7,700	0	0.0%
5210	Professional Services	54,203	36,068	46,500	46,500	50,500	4,000	8.6%
5211	Audit Services	10,520	13,729	12,705	12,705	13,750	1,045	8.2%
5213	Survey and Appraisal	0	0	500	500	1,000	500	100.0%
5215	Communications	7,961	6,344	6,000	6,000	8,000	2,000	33.3%
5216	Freight and Postage	387	464	500	500	500	0	0.0%
5217	Electricity	179,009	171,584	169,000	169,000	200,000	31,000	18.3%
5221	Property Insurance	15,936	13,633	11,316	11,316	12,448	1,132	10.0%
5222	Auto Insurance	12,472	6,232	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	8,113	7,444	4,681	4,681	5,149	468	10.0%
5226	Testing and Analysis	13,979	16,363	17,000	17,000	17,000	0	0.0%
5227	Advertising	250	108	500	500	500	0	0.0%
5231	Tools and Equipment	6,077	3,703	8,400	8,400	8,400	0	0.0%
5233	Computer Related Items	19	137	750	750	750	0	0.0%
5234	Record and Permits	150	150	250	250	250	0	0.0%
5235	Membership Dues	942	1,251	750	750	1,000	250	33.3%
5236	Transportation	623	0	800	800	800	0	0.0%
5237	Subsistence	0	0	350	350	350	0	0.0%
5252	Credit Card Expenses	32,038	24,622	19,000	19,000	25,000	6,000	31.6%
5602	Safety Equipment	2,370	2,085	1,700	1,700	1,700	0	0.0%
5603	Employee Training	2,097	3,002	5,200	5,200	5,200	0	0.0%
5606	Bad Debt Expenses	(20,660)	16,397	12,000	12,000	12,000	0	0.0%
<b>Total Maint. and Operations</b>		<b>576,271</b>	<b>557,352</b>	<b>641,837</b>	<b>641,837</b>	<b>688,565</b>	<b>46,728</b>	<b>7.3%</b>
<b>C/O and Transfers</b>								
5990	Transfers To	112,867	343,958	264,126	264,126	171,581	(92,545)	-35.0%
5607	Debt Repayment - Principal	0	0	0	0	0	0	0.0%
5608	Debt Repayment - Interest	1,756	1,885	0	0	0	0	0.0%
5241	GF Admin Fees	274,210	270,328	265,478	265,478	273,039	7,561	2.8%
5106	Leave Cash Out	11,921	6,058	12,361	12,361	9,774	(2,587)	-20.9%
<b>Total C/O and Transfers</b>		<b>400,754</b>	<b>622,229</b>	<b>541,965</b>	<b>541,965</b>	<b>454,395</b>	<b>(87,570)</b>	<b>-16.2%</b>
<b>Total</b>		<b>2,003,017</b>	<b>2,079,259</b>	<b>2,070,627</b>	<b>2,070,627</b>	<b>2,037,962</b>	<b>(32,665)</b>	<b>-1.6%</b>

City of Homer  
2018 Operating Budget

<b>SEWER - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	406,438	415,184	426,266	426,266	435,130	8,864	2.1%
5102	Fringe Benefits	250,100	249,979	251,038	251,038	259,993	8,955	3.6%
5103	Part-time Wages	8,397	8,949	12,216	12,216	12,283	67	0.5%
5104	Part-time Benefits	2,082	2,172	1,553	1,553	1,584	31	2.0%
5105	Overtime	21,359	21,962	25,470	25,470	22,708	(2,762)	-10.8%
5107	Part-time Overtime	-	-	-	-	-	0	0.0%
5108	Unemployment Benefits	-	591	-	-	-	0	0.0%
5112	PERS Relief	111,847	19,954	-	-	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>800,222</b>	<b>718,792</b>	<b>716,543</b>	<b>716,543</b>	<b>731,699</b>	<b>15,155</b>	<b>2.1%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,438	910	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	31,267	29,843	28,300	28,300	28,300	0	0.0%
5203	Fuel and Lube	22,765	22,918	25,000	25,000	25,000	0	0.0%
5204	Chemicals	48,180	79,390	50,000	50,000	55,000	5,000	10.0%
5207	Vehicle and Boat Maintenance	26	123	250	250	250	0	0.0%
5208	Equipment Maintenance	38,531	29,598	27,900	27,900	30,400	2,500	9.0%
5209	Building & Grounds Maintenance	3,571	4,513	3,800	3,800	3,800	0	0.0%
5210	Professional Services	43,437	44,690	37,400	37,400	39,500	2,100	5.6%
5211	Audit Services	10,520	13,729	12,705	12,705	13,750	1,045	8.2%
5215	Communications	3,924	6,652	4,000	4,000	4,000	0	0.0%
5216	Freight and Postage	-	140	350	350	350	0	0.0%
5221	Property Insurance	7,866	6,580	5,283	5,283	5,811	528	10.0%
5222	Auto Insurance	12,472	6,232	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	6,876	6,274	4,217	4,217	4,639	422	10.0%
5227	Advertising	500	109	250	250	250	0	0.0%
5217	Electricity	227,799	220,810	205,000	205,000	225,000	20,000	9.8%
5218	Water	162,126	33,346	-	-	-	0	0.0%
5219	Sewer	613	650	-	-	-	0	0.0%
5226	Testing and Analysis	5,125	5,229	4,500	4,500	5,200	700	15.6%
5231	Tools and Equipment	2,692	3,188	5,800	5,800	5,800	0	0.0%
5232	Damages not covered by Insurance	60	2,860	-	-	-	0	0.0%
5234	Record and Permits	1,595	1,680	1,680	1,680	-	(1,680)	-100.0%
5235	Membership Dues	594	570	700	700	700	0	0.0%
5236	Transportation	212	278	400	400	1,000	600	150.0%
5237	Subsistence	-	-	350	350	1,000	650	185.7%
5252	Credit Card Expenses	32,038	24,622	19,000	19,000	19,000	0	0.0%
5601	Uniform	521	462	350	350	350	0	0.0%
5602	Safety Equipment	3,144	2,445	2,450	2,450	2,650	200	8.2%
5603	Employee Training	7,961	8,425	9,500	9,500	8,000	(1,500)	-15.8%
5606	Bad Debt Expenses	(34,471)	(1,187)	2,500	2,500	2,500	0	0.0%
	<b>Total Maint. and Operations</b>	<b>641,384</b>	<b>555,078</b>	<b>461,120</b>	<b>461,120</b>	<b>492,519</b>	<b>31,399</b>	<b>6.8%</b>
<b><u>C/O and Transfers</u></b>								
5106	Leave Cash Out	11,094	23,735	23,872	23,872	10,186	(13,686)	-57.3%
5241	GF Admin Fees	214,191	227,617	204,521	204,521	211,080	6,559	3.2%
5990	Transfers To	120,618	126,280	335,840	335,840	352,198	16,358	4.9%
	<b>Total C/O and Transfers</b>	<b>345,903</b>	<b>377,632</b>	<b>564,233</b>	<b>564,233</b>	<b>573,464</b>	<b>9,231</b>	<b>1.6%</b>
<b>Total</b>		<b>1,787,508</b>	<b>1,651,502</b>	<b>1,741,897</b>	<b>1,741,897</b>	<b>1,797,681</b>	<b>55,784</b>	<b>3.2%</b>

City of Homer  
2018 Operating Budget

0400 WATER SYSTEMS ADMINISTRATION			Adopted	Amended	Adopted	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	71,159	47,121	49,741	49,741	51,161	1,420	2.9%
5102	Fringe Benefits	33,012	26,111	28,298	28,298	29,400	1,102	3.9%
5103	Part-time Wages	8,397	8,949	0	0	-	0	0.0%
5104	Part-time Benefits	856	872	0	0	-	0	0.0%
5105	Overtime	229	61	1,355	1,355	355	(1,000)	-73.8%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	591	0	0	-	0	0.0%
5112	PERS Relief	19,582	3,390	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>133,236</b>	<b>87,096</b>	<b>79,394</b>	<b>79,394</b>	<b>80,916</b>	<b>1,522</b>	<b>1.9%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,285	1,108	1,750	1,750	1,750	0	0.0%
5202	Operating Supplies	0	60	750	750	750	0	0.0%
5203	Fuel and Lube	0	0	0	0	-	0	0.0%
5208	Equipment Maintenance	2,512	0	250	250	250	0	0.0%
5210	Professional Services	12,189	12,026	10,500	10,500	4,500	(6,000)	-57.1%
5211	Audit Services	10,520	13,729	12,705	12,705	13,750	1,045	8.2%
5215	Communications	7,961	6,344	6,000	6,000	8,000	2,000	33.3%
5216	Freight and Postage	387	464	500	500	500	0	0.0%
5221	Property Insurance	15,936	13,633	11,316	11,316	12,448	1,132	10.0%
5222	Auto Insurance	12,472	6,232	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	8,113	7,444	4,681	4,681	5,149	468	10.0%
5227	Advertising	250	108	500	500	500	0	0.0%
5231	Tools and Equipment	1,713	374	900	900	900	0	0.0%
5233	Computer Related Items	19	137	750	750	750	0	0.0%
5234	Record and Permits	150	150	250	250	250	0	0.0%
5235	Membership Dues	942	1,251	750	750	1,000	250	33.3%
5236	Transportation	623	0	800	800	800	0	0.0%
5237	Subsistence	0	0	350	350	350	0	0.0%
5252	Credit Card Expenses	32,038	24,622	19,000	19,000	25,000	6,000	31.6%
5602	Safety Equipment	1,489	1,145	900	900	900	0	0.0%
5603	Employee Training	1,180	714	1,500	1,500	1,500	0	0.0%
5606	Bad Debt Expenses	(20,660)	16,397	12,000	12,000	12,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>89,119</b>	<b>105,938</b>	<b>94,487</b>	<b>94,487</b>	<b>100,215</b>	<b>5,728</b>	<b>6.1%</b>
<b>C/O and Transfers</b>								
	<i>Transfer to Reserves</i>	100,000	316,938	246,259	246,259	153,714	(92,545)	-37.6%
	<i>Transfer to Reserves for Energy Project Repay</i>	12,398	12,398	12,398	12,398	12,398	0	0.0%
	<i>Transfer to Revolving Energy Fund</i>	469	469	469	469	469	0	0.0%
	<i>Transfer to GF PW Maint. (Direct)</i>	0	5,000	5,000	5,000	5,000	0	0.0%
	<i>Transfer to Health Insurance Fund</i>	0	9,153	0	0	0	0	0.0%
5990	<b>Transfers To</b>	<b>112,867</b>	<b>343,958</b>	<b>264,126</b>	<b>264,126</b>	<b>171,581</b>	<b>(92,545)</b>	<b>-35.0%</b>
<b>Others</b>								
5607	Debt Repayment - Principal	0	0	0	0	0	0	0.0%
5608	Debt Repayment - Interest	1,756	1,885	0	0	0	0	0.0%
5106	Leave Cash Out	11,921	6,058	12,361	12,361	9,774	(2,587)	-20.9%
5241	GF Admin Fees	274,210	270,328	265,478	265,478	273,039	7,561	2.8%
	<b>Total</b>	<b>623,109</b>	<b>815,263</b>	<b>715,846</b>	<b>715,846</b>	<b>635,526</b>	<b>(80,320)</b>	<b>-11.2%</b>

**2018 Budget Notes:**

5210 - Alaska Digline Inc, Locate services \$1550; Print Works- Fee for printing CCR-\$3000  
5210 - Moved \$17,000 annual service and maintenance contract with GE Zenon for filters  
5211 - Audit Fee will increase due to the increased complexity of audit.  
5252 - Increase in fees due to customers primarily paying bills with credit cards

City of Homer  
2018 Operating Budget

<b>0401 TREATMENT PLANT</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	121,949	132,548	133,142	133,142	137,461	4,319	3.2%
5102	Fringe Benefits	75,450	80,316	77,828	77,828	81,108	3,280	4.2%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	17,009	12,690	26,371	26,371	15,000	(11,371)	-43.1%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	33,559	5,810	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>247,967</u></b>	<b><u>231,364</u></b>	<b><u>237,341</u></b>	<b><u>237,341</u></b>	<b><u>233,568</u></b>	<b><u>(3,772)</u></b>	<b><u>-1.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	6,984	7,626	10,000	10,000	10,000	0	0.0%
5203	Fuel and Lube	25,901	23,330	24,000	24,000	24,000	0	0.0%
5204	Chemicals	128,757	113,681	130,000	130,000	130,000	0	0.0%
5207	Vehicle and Boat Maintenance	103	803	500	500	500	0	0.0%
5208	Equipment Maintenance	13,041	15,640	20,000	20,000	20,000	0	0.0%
5209	Building & Grounds Maintenance	3,387	2,432	3,000	3,000	3,000	0	0.0%
5210	Professional Services	27,141	11,985	15,000	15,000	25,000	10,000	66.7%
5217	Electricity	82,778	83,141	59,000	59,000	85,000	26,000	44.1%
5603	Employee Training	509	1,138	2,500	2,500	2,500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>288,601</u></b>	<b><u>259,775</u></b>	<b><u>264,000</u></b>	<b><u>264,000</u></b>	<b><u>300,000</u></b>	<b><u>36,000</u></b>	<b><u>13.6%</u></b>
	<b><u>Total</u></b>	<b><u>536,568</u></b>	<b><u>491,139</u></b>	<b><u>501,341</u></b>	<b><u>501,341</u></b>	<b><u>533,568</u></b>	<b><u>32,228</u></b>	<b><u>6.4%</u></b>

**2018 Budget Notes:**

5105 - Decrease based on efforts control overtime costs

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

City of Homer  
2018 Operating Budget

<b>0402 WATER SYSTEM TESTING</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
	<b><u>Salaries and Benefits</u></b>							
5101	Salary and Wages	15,141	17,523	16,708	16,708	17,566	858	5.1%
5102	Fringe Benefits	9,367	10,351	10,056	10,056	10,587	531	5.3%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	299	510	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%
5112	PERS Relief	4,167	721	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>28,974</u></b>	<b><u>29,104</u></b>	<b><u>27,264</u></b>	<b><u>27,264</u></b>	<b><u>28,653</u></b>	<b><u>1,389</u></b>	<b><u>5.1%</u></b>
	<b><u>Maintenance and Operations</u></b>							
5202	Operating Supplies	5,242	5,013	5,900	5,900	5,900	0	0.0%
5208	Equipment Maintenance	3,246	3,876	3,750	3,750	3,750	0	0.0%
5209	Building & Grounds Maintenance	150	0	0	0	-	0	0.0%
5210	Professional Services	101	56	500	500	500	0	0.0%
5226	Testing and Analysis	13,979	16,363	17,000	17,000	17,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>22,718</u></b>	<b><u>25,307</u></b>	<b><u>27,150</u></b>	<b><u>27,150</u></b>	<b><u>27,150</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>51,692</u></b>	<b><u>54,411</u></b>	<b><u>54,414</u></b>	<b><u>54,414</u></b>	<b><u>55,803</u></b>	<b><u>1,389</u></b>	<b><u>2.6%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0403 PUMP STATIONS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	31,240	32,610	33,505	33,505	29,746	(3,759)	-11.2%
5102	Fringe Benefits	18,299	19,815	20,214	20,214	17,884	(2,331)	-11.5%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	623	470	400	400	600	200	50.0%
5107	Part-time Overtime	0	0	0	0	-	(0)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	8,597	1,488	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>58,759</u></b>	<b><u>54,383</u></b>	<b><u>54,120</u></b>	<b><u>54,120</u></b>	<b><u>48,229</u></b>	<b><u>(5,890)</u></b>	<b><u>-10.9%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	50	89	1,000	1,000	500	(500)	-50.0%
5203	Fuel and Lube	362	491	600	600	600	0	0.0%
5208	Equipment Maintenance	1,795	636	5,500	5,500	5,500	0	0.0%
5209	Building & Grounds Maintenance	1,284	1,073	2,000	2,000	2,000	0	0.0%
5217	Electricity	4,207	21,208	55,000	55,000	55,000	0	0.0%
5231	Tools and Equipment	464	465	500	500	500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>8,162</u></b>	<b><u>23,962</u></b>	<b><u>64,600</u></b>	<b><u>64,600</u></b>	<b><u>64,100</u></b>	<b><u>(500)</u></b>	<b><u>-0.8%</u></b>
	<b><u>Total</u></b>	<b><u>66,922</u></b>	<b><u>78,345</u></b>	<b><u>118,720</u></b>	<b><u>118,720</u></b>	<b><u>112,329</u></b>	<b><u>(6,390)</u></b>	<b><u>-5.4%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0404 DISTRIBUTION SYSTEM</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	106,820	104,725	107,725	107,725	113,320	5,595	5.2%
5102	Fringe Benefits	65,186	64,492	63,317	63,317	68,280	4,964	7.8%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	1,226	1,300	0	0	-	0	0.0%
5105	Overtime	11,108	14,656	15,068	15,068	15,068	0	0.0%
5107	Part-time Overtime	0	0	102	102	-	(102)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	29,396	5,089	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>213,736</u></b>	<b><u>190,263</u></b>	<b><u>186,212</u></b>	<b><u>186,212</u></b>	<b><u>196,669</u></b>	<b><u>10,457</u></b>	<b><u>5.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	10,923	(3,110)	11,500	11,500	11,500	0	0.0%
5208	Equipment Maintenance	732	2,232	4,000	4,000	4,000	0	0.0%
5209	Building & Grounds Maintenance	1,531	477	1,500	1,500	1,500	0	0.0%
5210	Professional Services	9,480	911	7,000	7,000	7,000	0	0.0%
5217	Electricity	92,024	67,235	55,000	55,000	60,000	5,000	9.1%
5231	Tools and Equipment	2,447	1,633	5,500	5,500	5,500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>117,138</u></b>	<b><u>69,377</u></b>	<b><u>84,500</u></b>	<b><u>84,500</u></b>	<b><u>89,500</u></b>	<b><u>5,000</u></b>	<b><u>5.9%</u></b>
	<b><u>Total</u></b>	<b><u>330,874</u></b>	<b><u>259,640</u></b>	<b><u>270,712</u></b>	<b><u>270,712</u></b>	<b><u>286,169</u></b>	<b><u>15,457</u></b>	<b><u>5.7%</u></b>

**2018 Budget Notes:**



City of Homer  
2018 Operating Budget

0405 WATER RESERVOIR				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	22,661	25,858	25,724	25,724	24,370	(1,354)	-5.3%
5102	Fringe Benefits	14,195	15,345	15,341	15,341	14,474	(867)	-5.7%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	485	512	500	500	500	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	(0)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	6,236	1,080	0	0	-	0	0.0%
<b>Total Salaries and Benefits</b>		<b>43,576</b>	<b>42,795</b>	<b>41,565</b>	<b>41,565</b>	<b>39,344</b>	<b>(2,221)</b>	<b>-5.3%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	0	155	600	600	600	0	0.0%
5208	Equipment Maintenance	13,707	39	1,800	1,800	1,800	0	0.0%
5209	Building & Grounds Maintenance	115	739	1,200	1,200	1,200	0	0.0%
5210	Professional Services	5,292	6,132	2,000	2,000	2,000	0	0.0%
5213	Survey and Appraisal	0	0	500	500	1,000	500	100.0%
<b>Total Maint. and Operations</b>		<b>19,115</b>	<b>7,064</b>	<b>6,100</b>	<b>6,100</b>	<b>6,600</b>	<b>500</b>	<b>8.2%</b>
<b>Total</b>		<b>62,691</b>	<b>49,859</b>	<b>47,665</b>	<b>47,665</b>	<b>45,944</b>	<b>(1,721)</b>	<b>-3.6%</b>

**2018 Budget Notes:**

5210 - Safety inspection every 3 years. 2016 was billed \$5,182, 2017 was billed \$5,176. 2019 Safety Inspection could be \$12,000 or more.

5213 - Increase for cost of annual survey

City of Homer  
2018 Operating Budget

<b>0406 WATER METERS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	66,205	57,156	57,175	57,175	59,264	2,089	3.7%
5102	Fringe Benefits	35,900	33,717	33,299	33,299	35,569	2,270	6.8%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	401	596	2,000	2,000	1,000	(1,000)	-50.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	18,219	3,154	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>120,725</u></b>	<b><u>94,623</u></b>	<b><u>92,474</u></b>	<b><u>92,474</u></b>	<b><u>95,833</u></b>	<b><u>3,359</u></b>	<b><u>3.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	21,326	56,527	75,000	75,000	75,000	0	0.0%
5210	Professional Services	0	4,958	10,000	10,000	10,000	0	0.0%
5231	Tools and Equipment	1,452	1,231	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	881	940	800	800	800	0	0.0%
5603	Employee Training	408	1,150	1,200	1,200	1,200	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>24,068</u></b>	<b><u>64,806</u></b>	<b><u>88,500</u></b>	<b><u>88,500</u></b>	<b><u>88,500</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
<b><u>Total</u></b>		<b><u>144,792</u></b>	<b><u>159,429</u></b>	<b><u>180,974</u></b>	<b><u>180,974</u></b>	<b><u>184,333</u></b>	<b><u>3,359</u></b>	<b><u>1.9%</u></b>

**2017 Budget Notes:**

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

City of Homer  
2018 Operating Budget

<b>0407 WATER HYDRANTS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	93,213	101,628	103,534	103,534	104,831	1,296	1.3%
5102	Fringe Benefits	58,822	62,527	63,422	63,422	65,459	2,037	3.2%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	1,334	1,454	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%
5112	PERS Relief	25,651	4,441	0	0	-	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>179,021</u></b>	<b><u>170,050</u></b>	<b><u>168,456</u></b>	<b><u>168,456</u></b>	<b><u>171,790</u></b>	<b><u>3,334</u></b>	<b><u>2.0%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	7,349	1,123	11,000	11,000	11,000	0	0.0%
5210	Professional Services	0	0	1,500	1,500	1,500	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>7,349</u></b>	<b><u>1,123</u></b>	<b><u>12,500</u></b>	<b><u>12,500</u></b>	<b><u>12,500</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
<b><u>Total</u></b>		<b><u>186,369</u></b>	<b><u>171,173</u></b>	<b><u>180,956</u></b>	<b><u>180,956</u></b>	<b><u>184,290</u></b>	<b><u>3,334</u></b>	<b><u>1.8%</u></b>

**2018 Budget Notes:**

**City of Homer**  
**2018 Operating Budget**

<b>0500 SEWER SYSTEMS ADMINISTRATION</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	42,482	37,268	49,741	49,741	51,161	1,420	2.9%
5102	Fringe Benefits	30,862	26,110	28,298	28,298	29,400	1,102	3.9%
5103	Part-time Wages	8,397	8,949	0	0	-	0	0.0%
5104	Part-time Benefits	855	872	0	0	-	0	0.0%
5105	Overtime	212	61	1,080	1,080	200	(880)	-81.5%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	591	0	0	-	0	0.0%
5112	PERS Relief	11,690	2,086	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>94,499</b>	<b>75,937</b>	<b>79,119</b>	<b>79,119</b>	<b>80,761</b>	<b>1,642</b>	<b>2.1%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,438	910	1,100	1,100	1,100	0	0.0%
5202	Operating Supplies	252	3,579	800	800	800	0	0.0%
5208	Equipment Maintenance	2,512	0	0	0	0	0	0.0%
5210	Professional Services	3,441	3,245	4,500	4,500	4,500	0	0.0%
5211	Audit Services	10,520	13,729	12,705	12,705	13,750	1,045	8.2%
5215	Communications	3,924	6,652	4,000	4,000	4,000	0	0.0%
5216	Freight and Postage	0	140	350	350	350	0	0.0%
5221	Property Insurance	7,866	6,580	5,283	5,283	5,811	528	10.0%
5222	Auto Insurance	12,472	6,232	8,335	8,335	9,169	834	10.0%
5223	Liability Insurance	6,876	6,274	4,217	4,217	4,639	422	10.0%
5227	Advertising	200	109	250	250	250	0	0.0%
5231	Tools and Equipment	229	0	1,700	1,700	1,700	0	0.0%
5232	Damages not covered by Insurance	60	2,860	0	0	0	0	0.0%
5234	Record and Permits	1,595	1,680	1,680	1,680	0	(1,680)	-100.0%
5235	Membership Dues	594	570	700	700	700	0	0.0%
5236	Transportation	212	278	400	400	1,000	600	150.0%
5237	Subsistence	0	0	350	350	1,000	650	185.7%
5252	Credit Card Expenses	32,038	24,622	19,000	19,000	19,000	0	0.0%
5601	Uniform	521	462	350	350	350	0	0.0%
5602	Safety Equipment	2,246	2,090	2,100	2,100	2,300	200	9.5%
5603	Employee Training	7,961	8,425	9,500	9,500	8,000	(1,500)	-15.8%
5606	Bad Debt Expenses	(34,471)	(1,187)	2,500	2,500	2,500	0	0.0%
	<b>Total Maint. and Operations</b>	<b>60,488</b>	<b>87,250</b>	<b>79,820</b>	<b>79,820</b>	<b>80,919</b>	<b>1,099</b>	<b>1.4%</b>
<b><u>C/O and Transfers</u></b>								
	<i>Transfer to Reserves</i>	100,000	93,807	310,309	310,309	326,667	16,358	5.3%
	<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	19,745	19,744	19,744	19,744	0	0.0%
	<i>Transfer to GF PW Maint. (Direct)</i>	0	5,000	5,000	5,000	5,000	0	0.0%
	<i>Transfer to Health Insurance Fund</i>	0	6,942	0	0	0	0	0.0%
5990	<b>Transfers To</b>	<b>120,618</b>	<b>126,280</b>	<b>335,840</b>	<b>335,840</b>	<b>352,198</b>	<b>16,358</b>	<b>4.9%</b>
5106	Leave Cash Out	11,094	23,735	23,872	23,872	10,186	(13,686)	-57.3%
5241	GF Admin Fees	214,191	227,617	204,521	204,521	211,080	6,559	3.2%
	<b>Total</b>	<b>500,889</b>	<b>540,819</b>	<b>723,172</b>	<b>723,172</b>	<b>735,143</b>	<b>11,971</b>	<b>1.7%</b>

**2018 Budget Notes:**

5211: Audit Fee will increase due to the increased complexity of audit.  
5234 - Reduced- Operating permit fee to be charged to 0501-5234

**City of Homer  
2018 Operating Budget**

<b>0501 SEWER PLANT OPERATIONS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	135,272	145,881	137,785	137,785	142,353	4,567	3.3%
5102	Fringe Benefits	82,838	85,444	82,304	82,304	85,820	3,516	4.3%
5103	Part-time Wages	0	0	12,216	12,216	12,283	67	0.5%
5104	Part-time Benefits	0	0	1,553	1,553	1,584	31	2.0%
5105	Overtime	12,515	12,358	16,225	16,225	14,000	(2,225)	-13.7%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	37,225	6,642	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>267,850</u></b>	<b><u>250,326</u></b>	<b><u>250,084</u></b>	<b><u>250,084</u></b>	<b><u>256,039</u></b>	<b><u>5,956</u></b>	<b><u>2.4%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	9,355	8,242	8,000	8,000	8,000	0	0.0%
5203	Fuel and Lube	22,765	22,918	25,000	25,000	25,000	0	0.0%
5204	Chemicals	48,180	79,390	50,000	50,000	55,000	5,000	10.0%
5207	Vehicle and Boat Maintenance	26	123	250	250	250	0	0.0%
5208	Equipment Maintenance	25,186	20,703	19,500	19,500	22,000	2,500	12.8%
5209	Building & Grounds Maintenance	2,405	1,853	2,000	2,000	2,000	0	0.0%
5210	Professional Services	1,840	3,403	2,500	2,500	2,500	0	0.0%
5217	Electricity	200,588	195,656	180,000	180,000	200,000	20,000	11.1%
5218	Water	162,126	33,346	0	0	0	0	0.0%
5219	Sewer	613	650	0	0	0	0	0.0%
5226	Testing and Analysis	0	99	0	0	0	0	0.0%
5231	Tools and Equipment	648	1,688	900	900	900	0	0.0%
5234	Record and Permits	0	0	0	0	5,500	5,500	0.0%
5602	Safety Equipment	898	354	350	350	350	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>474,630</u></b>	<b><u>368,426</u></b>	<b><u>288,500</u></b>	<b><u>288,500</u></b>	<b><u>321,500</u></b>	<b><u>33,000</u></b>	<b><u>11.4%</u></b>
	<b><u>Total</u></b>	<b><u>742,480</u></b>	<b><u>618,752</u></b>	<b><u>538,584</u></b>	<b><u>538,584</u></b>	<b><u>577,539</u></b>	<b><u>38,956</u></b>	<b><u>7.2%</u></b>

**2018 Budget Notes:**

5204 - \$55,000- Chemical cost and shipping increase  
5208 - Increase to \$22,500, Facility is 25 years old, we are seeing an increase in maintenance of old equipment  
5210 - \$5,298- operating permit for Waste Water Facility  
5218 & 5219 - City not reading meter any longer.  
5234 - Operating permit fee moved from 0500-5234

City of Homer  
2018 Operating Budget

<b>0502 SEWER SYSTEM TESTING</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	26,974	32,679	31,120	31,120	32,760	1,639	5.3%
5102	Fringe Benefits	17,642	19,063	18,599	18,599	19,596	997	5.4%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	547	603	355	355	451	96	27.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	7,423	1,324	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>52,585</u></b>	<b><u>53,669</u></b>	<b><u>50,074</u></b>	<b><u>50,074</u></b>	<b><u>52,806</u></b>	<b><u>2,732</u></b>	<b><u>5.5%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	5,226	5,603	5,500	5,500	5,500	0	0.0%
5210	Professional Services	1,939	2,400	400	400	2,500	2,100	525.0%
5226	Testing and Analysis	5,125	5,130	4,500	4,500	5,200	700	15.6%
	<b><u>Total Maint. and Operations</u></b>	<b><u>12,290</u></b>	<b><u>13,132</u></b>	<b><u>10,400</u></b>	<b><u>10,400</u></b>	<b><u>13,200</u></b>	<b><u>2,800</u></b>	<b><u>26.9%</u></b>
	<b><u>Total</u></b>	<b><u>64,875</u></b>	<b><u>66,802</u></b>	<b><u>60,474</u></b>	<b><u>60,474</u></b>	<b><u>66,006</u></b>	<b><u>5,532</u></b>	<b><u>9.1%</u></b>

**2018 Budget Notes:**

5210 - Expense varies from year to year  
5226 - increase cost for compliance sampling required by EPA

City of Homer  
2018 Operating Budget

<b>0503 SEWER LIFT STATIONS</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
	<b><u>Salaries and Benefits</u></b>							
5101	Salary and Wages	83,586	82,924	85,981	85,981	86,133	153	0.2%
5102	Fringe Benefits	49,173	49,421	49,284	49,284	50,487	1,203	2.4%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	0	0	0	0	-	0	0.0%
5105	Overtime	4,505	5,276	5,000	5,000	5,000	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	23,002	4,101	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>160,265</u></b>	<b><u>141,723</u></b>	<b><u>140,265</u></b>	<b><u>140,265</u></b>	<b><u>141,621</u></b>	<b><u>1,356</u></b>	<b><u>1.0%</u></b>
	<b><u>Maintenance and Operations</u></b>							
5202	Operating Supplies	11,240	8,257	9,000	9,000	9,000	0	0.0%
5208	Equipment Maintenance	8,824	7,375	7,000	7,000	7,000	0	0.0%
5209	Building & Grounds Maintenance	1,166	2,660	1,800	1,800	1,800	0	0.0%
5217	Electricity	27,211	25,154	25,000	25,000	25,000	0	0.0%
5231	Tools and Equipment	508	356	1,600	1,600	1,600	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>48,949</u></b>	<b><u>43,803</u></b>	<b><u>44,400</u></b>	<b><u>44,400</u></b>	<b><u>44,400</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>209,215</u></b>	<b><u>185,525</u></b>	<b><u>184,665</u></b>	<b><u>184,665</u></b>	<b><u>186,021</u></b>	<b><u>1,356</u></b>	<b><u>0.7%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0504 COLLECTION SYSTEM</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	118,124	116,432	121,639	121,639	122,724	1,085	0.9%
5102	Fringe Benefits	69,585	69,940	72,552	72,552	74,690	2,138	2.9%
5103	Part-time Wages	0	0	0	0	-	0	0.0%
5104	Part-time Benefits	1,226	1,300	0	0	-	0	0.0%
5105	Overtime	3,580	3,664	2,810	2,810	3,057	247	8.8%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	32,506	5,800	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>225,022</u></b>	<b><u>197,137</u></b>	<b><u>197,001</u></b>	<b><u>197,001</u></b>	<b><u>200,471</u></b>	<b><u>3,470</u></b>	<b><u>1.8%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	5,195	4,163	5,000	5,000	5,000	0	0.0%
5208	Equipment Maintenance	2,009	1,519	1,400	1,400	1,400	0	0.0%
5210	Professional Services	36,217	35,641	30,000	30,000	30,000	0	0.0%
5227	Advertising	300	0	0	0	0	0	0.0%
5231	Tools and Equipment	1,306	1,144	1,600	1,600	1,600	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>45,027</u></b>	<b><u>42,468</u></b>	<b><u>38,000</u></b>	<b><u>38,000</u></b>	<b><u>38,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>270,049</u></b>	<b><u>239,604</u></b>	<b><u>235,001</u></b>	<b><u>235,001</u></b>	<b><u>238,471</u></b>	<b><u>3,470</u></b>	<b><u>1.5%</u></b>

**2018 Budget Notes:**

5210 - Expense varies from year to year.



City of Homer  
2018 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  
2018 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.

**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.

**City of Homer  
2018 Operating Budget**

**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.

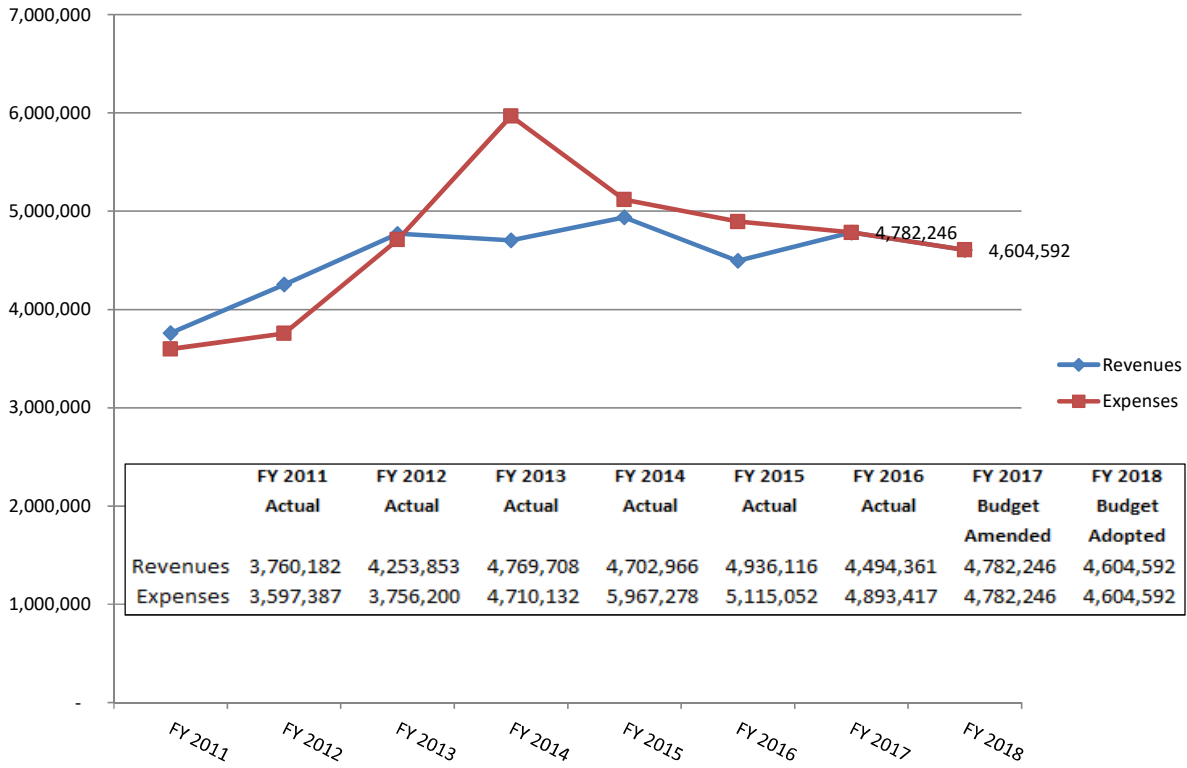
**PIONEER DOCK MAINTENANCE (400-0612):** This account is used to track expenses associated with the maintenance of the Pioneer Dock separate from the Pioneer Dock operating costs.

**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.

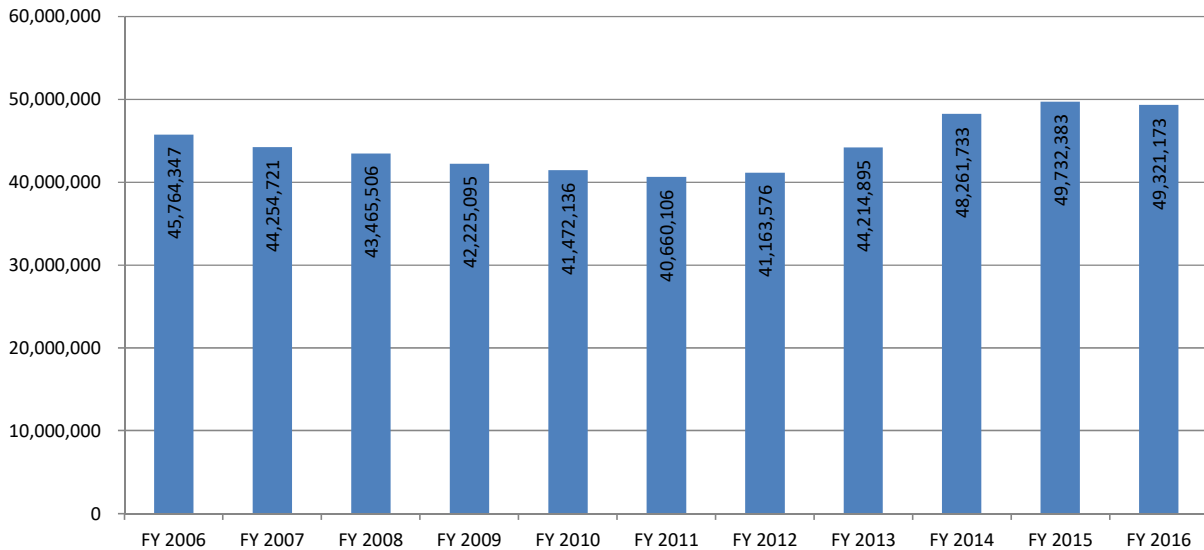
**LOAD AND LUNCH RAMP (400-0615):** This is a newly established cost center. Due to the grant funded renovation, we are required to separately tract revenues generated and expenses incurred by Load & Lunch Ramp activities. A revenue line is established for this purpose.

City of Homer  
2018 Operating Budget

**Port & Harbor Fund  
Revenues vs. Expenses**

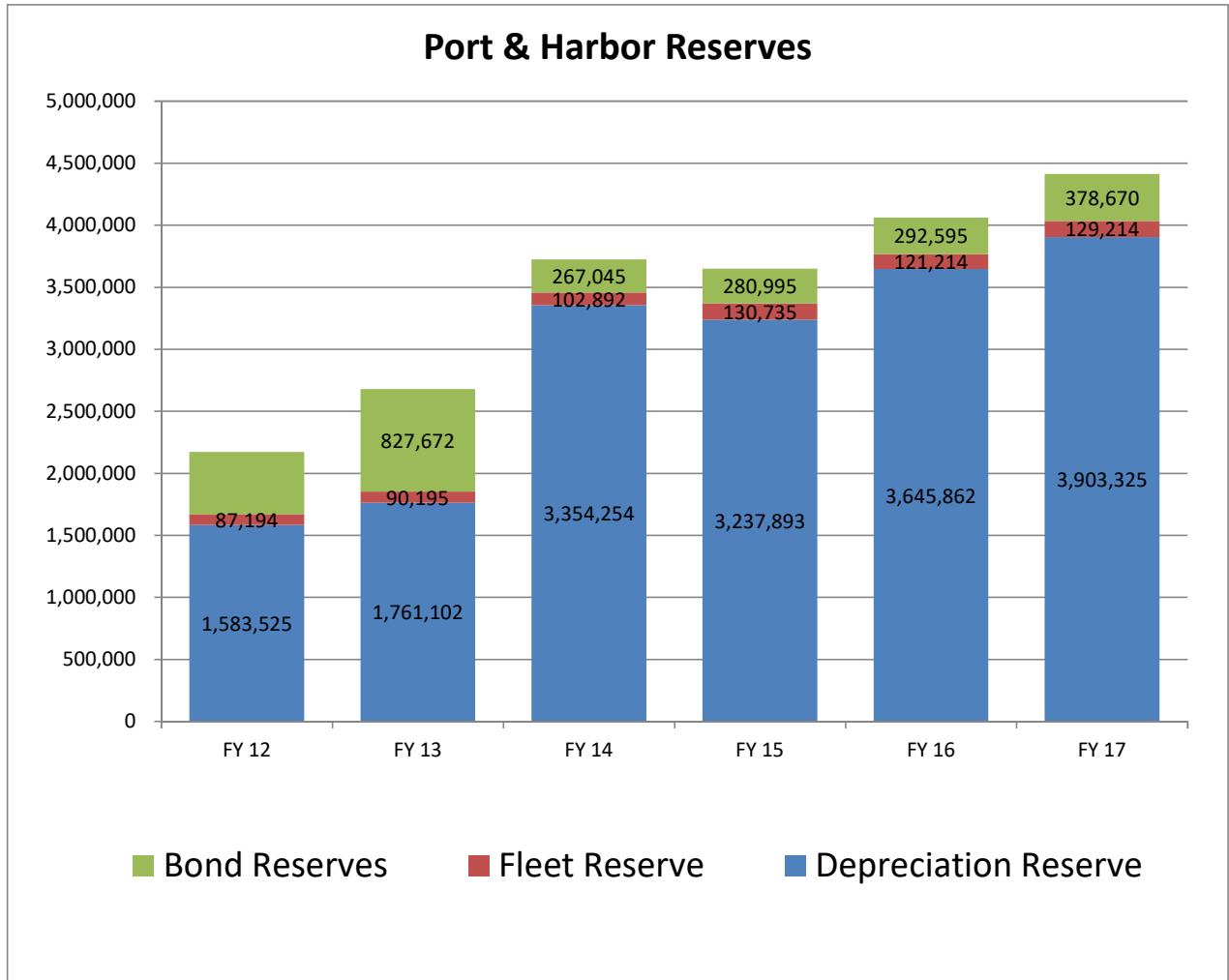


**Port & Harbor Fund - Net Position Audited (CAFR)**



**City of Homer  
2018 Operating Budget**

<b>Fiscal Year</b>	<b>Depreciation Reserve</b>	<b>Fleet Reserve</b>	<b>Bond Reserves</b>	<b>Total</b>
FY 11	1,792,059	68,634	0	1,860,693
FY 12	1,583,525	87,194	500,000	2,170,718
FY 13	1,761,102	90,195	827,672	2,678,969
FY 14	3,354,254	102,892	267,045	3,724,191
FY 15	3,237,893	130,735	280,995	3,649,623
FY 16	3,645,862	121,214	292,595	4,059,671
FY 17	3,903,325	129,214	378,670	4,411,209



**City of Homer**  
**2018 Operating Budget**

**Harbor Depreciation Reserve**

**456-0380**

**Update through 12/31/2017**

Audited     Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues &amp;</u>		<u>Expenditure</u>		<u>Balance as of</u>
				<u>Transfers</u>		<u>Budgeted</u>	<u>Actual</u>	
<b>1/1/2012</b>	Beginning balance as of 12/1/2012							<b>1,792,059</b>
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
<b>12/31/2012</b>								<b>1,583,525</b>
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
<b>12/31/2013</b>								<b>1,761,102</b>
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
<b>12/31/2014</b>								<b>3,354,254</b>
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
<b>12/31/2015</b>								<b>3,237,893</b>
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			(77,300)		3,645,862
<b>12/31/2016</b>								<b>3,645,862</b>
2017	Transferred In	4992	Budget	540,443	(280,000)	(282,980)		3,903,325
<b>12/31/2017</b>								<b>3,903,325</b>
2018	2018 Budget Adopted	4992	Budget	326,471	(82,288)			4,147,508
<b>12/31/2018</b>								<b>4,147,508</b>

**City of Homer  
2018 Operating Budget**

**Harbor Bond Reserves**

456-0382

**Update through 12/31/2017**

Audited     Unaudited

Year/Date	Description	GL Code	Action Ref.	Revenues & Expenditure		Balance as of
				Transfers	Budgeted Actual	
<b>1/1/2012</b>	Beginning balance as of 12/1/2012					<b>0</b>
2012	Transfer from 0380	4992	Budget	500,000		500,000
<b>12/31/2012</b>						<b>500,000</b>
2013	Transfer from 0380	4992	Budget	327,672		827,672
2013	11/30/13 first <b>Int.</b> 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
<b>12/31/2013</b>						<b>827,672</b>
2014	Transfer from	4992	Budget	300,000		1,127,672
2014	5/31/14 first <b>Prin</b> 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)	<b>5607</b>			<b>130,000</b>	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)	<b>5990</b>			(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)
<b>12/31/2014</b>						<b>(2,069,953)</b>
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
<b>12/31/2015</b>						<b>280,995</b>
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
<b>12/31/2016</b>						<b>292,595</b>
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
<b>12/31/2017</b>						<b>378,670</b>

**City of Homer  
2018 Operating Budget**

**Harbor Fleet Reserve**

**452-0374**

**Update through 12/31/2017**

Audited  Unaudited

<u>Year/Date</u>	<u>Description</u>	<u>GL Code</u>	<u>Action Ref.</u>	<u>Revenues &amp; Expenditure</u>		<u>Balance as of</u>
				<u>Transfers</u>	<u>Budgeted Actual</u>	
<b>1/1/2012</b>	Beginning balance as of 12/1/2012					<b>68,634</b>
2012	Transferred in	4992	Budget	30,000		98,634
2012	Expenses	5902			(11,440)	87,194
<b>12/31/2012</b>						<b>87,194</b>
2013	Transferred in	4992	Budget	30,000		117,194
2013	Expenses	5902			(26,999)	90,195
<b>12/31/2013</b>						<b>90,195</b>
2014	Transferred in	4992	Budget	30,000		120,195
2014	Expenses	5902			(17,303)	102,892
<b>12/31/2014</b>						<b>102,892</b>
2015	Transferred in	4992	Budget	30,000		132,892
2015	Expenses	5902			(2,157)	130,735
<b>12/31/2015</b>						<b>130,735</b>
2016	Transferred in	4992	Budget	30,000		160,735
2016	Expenses				(39,521)	121,214
<b>12/31/2016</b>						<b>121,214</b>
2017	Transferred in	4992	Budget	30,000		151,214
2017	Expenses				(22,000)	129,214
<b>12/31/2017</b>						<b>129,214</b>



City of Homer  
2018 Operating Budget

Port & Harbor All Funds Combined (400, 456, 460)					
FY 2018					
	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	
<b>Revenue</b>					
<b><u>Total Operating Revenue</u></b>	<b><u>4,338,352</u></b>				<b><u>4,338,352</u></b>
<b>Operating Expenses before Depreciation:</b>					
Personnel	1,869,943				1,869,943
Operations & Maintenance	1,359,578	82,288		20,000	1,461,866
Debt Service			289,950		289,950
Other Charges	558,336				558,336
<b><u>Total Operating Expenses</u></b>	<b><u>3,787,857</u></b>	<b><u>82,288</u></b>	<b><u>289,950</u></b>	<b><u>20,000</u></b>	<b><u>4,180,095</u></b>
<b>Operating Income before Depreciation:</b>	<b><u>550,495</u></b>	<b><u>(82,288)</u></b>	<b><u>(289,950)</u></b>	<b><u>(20,000)</u></b>	<b><u>158,257</u></b>
Depreciation Expense	2,364,075				2,364,075
<b>Earnings from Operations</b>	<b><u>(1,813,580)</u></b>	<b><u>(82,288)</u></b>	<b><u>(289,950)</u></b>	<b><u>(20,000)</u></b>	<b><u>(2,205,818)</u></b>
Total Non - Operating Revenue	254,240				254,240
<b>Earnings before transfers</b>	<b><u>(1,559,340)</u></b>	<b><u>(82,288)</u></b>	<b><u>(289,950)</u></b>	<b><u>(20,000)</u></b>	<b><u>(1,951,578)</u></b>
Depreciation Reserves	(356,471)	326,471		30,000	0
Repayment of Energy Funds	(3,811)				(3,811)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(98,817)				(98,817)
Leave Cash Out Bank	(57,636)				(57,636)
<b>Change in Net Assets</b>	<b><u>(2,376,075)</u></b>	<b><u>244,183</u></b>	<b><u>10,050</u></b>	<b><u>10,000</u></b>	<b><u>(2,111,842)</u></b>

City of Homer  
2018 Operating Budget

FUND 400			Adopted	Amended	Adopted
PORT & HARBOR FUND COMBINED STATEMENT	12/31/15	12/31/16	12/31/17	12/31/17	12/31/18
	Actual	Actual	Budget	Budget	Budget
<b>Port &amp; Harbor Revenue</b>					
<u>Total Operating Revenue</u>	<u>3,949,800</u>	<u>4,165,444</u>	<u>4,510,206</u>	<u>4,510,206</u>	<u>4,338,352</u>
<b>Operating Expenses</b>					
Personnel	2,118,548	1,886,479	1,856,674	1,856,674	1,869,943
Operations & Maintenance	1,217,666	1,344,686	1,359,610	1,359,610	1,359,578
Debt Service					
Other Charges (Administrative Fees)	605,925	573,691	560,062	560,062	558,336
<u>Total Operating Expenses</u>	<u>3,942,139</u>	<u>3,804,856</u>	<u>3,776,346</u>	<u>3,776,346</u>	<u>3,787,857</u>
<b>Operating Income (Loss) before Depreciation:</b>	<b>7,661</b>	<b>360,588</b>	<b>733,860</b>	<b>733,860</b>	<b>550,495</b>
Depreciation Expense	1,489,777	1,520,825	2,317,721	2,317,721	2,364,075
<b>Profit (Loss) from Operations:</b>	<b>(1,482,116)</b>	<b>(1,160,237)</b>	<b>(1,583,861)</b>	<b>(1,583,861)</b>	<b>(1,813,580)</b>
Total Non-Operating Revenue	979,176	320,123	260,040	260,040	254,240
<b>Profit (Loss) from Operations Before Transfers:</b>	<b>(502,940)</b>	<b>(840,114)</b>	<b>(1,323,821)</b>	<b>(1,323,821)</b>	<b>(1,559,340)</b>
<b>Transfers to...</b>					
Capital Contributions	0	0	0	0	0
Depreciation Reserves	826,332	599,703	569,923	569,923	356,471
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	98,817
Leave Cash Out Bank	23,038	29,971	68,519	68,519	57,636
<b>Change in Net Assets</b>	<b>(1,669,853)</b>	<b>(1,787,331)</b>	<b>(2,329,722)</b>	<b>(2,329,722)</b>	<b>(2,376,075)</b>

City of Homer  
2018 Operating Budget

<b>400 PORT &amp; HARBOR - Combined Revenues</b>		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>			
<b>A/C Num.</b>	<b>Revenue Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b>0600</b>	<b>HARBOR ADMINISTRATION</b>							
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.0%
4650	Rents & Leases	312,944	294,575	360,000	360,000	355,000	(5,000)	-1.4%
	<b>Operating Revenue - Admin</b>	<b>330,944</b>	<b>312,575</b>	<b>378,000</b>	<b>378,000</b>	<b>373,000</b>	<b>(5,000)</b>	<b>-1.3%</b>
4527	PERS Revenue	72,180	54,946	0	0	0	0	0.0%
4634	Port Storage Fe	113,444	75,397	78,000	78,000	78,000	0	0.0%
4635	Port Impound Fe	219	186	0	0	0	0	0.0%
4705	Business Licens	40	40	40	40	40	0	0.0%
4801	Interest On Investments	45,111	46,358	6,800	6,800	45,000	38,200	561.8%
4901	Surplus Prop	525	31,305	13,000	13,000	30,000	17,000	130.8%
4902	Other Revenue	1,360	809	1,200	1,200	1,200	0	0.0%
4990	Transfer from	646,678	0	0	0	0	0	0.0%
	<b>Non-Operating Revenue - Admin</b>	<b>879,556</b>	<b>209,041</b>	<b>99,040</b>	<b>99,040</b>	<b>154,240</b>	<b>55,200</b>	<b>55.7%</b>
<b>0601</b>	<b>HARBOR</b>							
4245	Waste Oil Disp	857	757	5,000	5,000	5,000	0	0.0%
4249	Oil Spill Rec	0	514	1,000	1,000	1,000	0	0.0%
4318	Parking Revenue	39,992	42,377	36,000	36,000	50,000	14,000	38.9%
4319	Electrical Supplies	2,067	1,586	5,000	5,000	5,000	0	0.0%
4624	Berth Trans Mo	453,391	501,809	473,761	473,761	529,191	55,430	11.7%
4625	Berth Reserved	1,086,445	1,165,691	1,184,404	1,184,404	1,249,546	65,142	5.5%
4626	Berth Trans A	142,284	212,924	133,104	133,104	140,425	7,321	5.5%
4627	Berth Trans S/A	63,134	95,135	67,680	67,680	114,176	46,496	68.7%
4628	Berth Trans Dly	114,979	118,876	104,903	104,903	110,673	5,770	5.5%
4629	Metered Eneergy	64,968	85,686	107,900	107,900	107,900	0	0.0%
4644	Pumping	344	635	1,000	1,000	1,000	0	0.0%
4645	Wooden Grid	7,743	7,601	7,000	7,000	7,000	0	0.0%
4646	Commerical Ramp	30,801	34,116	40,000	40,000	35,000	(5,000)	-12.5%
4647	Berth Wait List	9,657	10,970	8,500	8,500	11,500	3,000	35.3%
4648	Steel Grid Fees	9,926	10,318	13,000	13,000	10,000	(3,000)	-23.1%
4663	Trans Enrg 110v	44,535	42,013	55,900	55,900	60,000	4,100	7.3%
4664	Trans Engy 220v	16,035	20,231	38,610	38,610	25,000	(13,610)	-35.2%
4665	Trans Engy 208v	144,381	152,574	128,700	128,700	152,574	23,874	18.6%
4666	Comm Ramp Wharf	34,494	38,639	40,000	40,000	40,000	0	0.0%
4672	Port Security Revenues	18,900	28,770	22,500	22,500	22,500	0	0.0%
	<b>Operating Revenue - Harbor</b>	<b>2,284,931</b>	<b>2,571,223</b>	<b>2,473,963</b>	<b>2,473,963</b>	<b>2,677,486</b>	<b>203,523</b>	<b>8.2%</b>
4802	Penalty/Int	7,782	9,310	13,000	13,000	13,000	0	0.0%
4902	Other Revenue	67,654	78,483	58,000	58,000	63,000	5,000	8.6%
	<b>Non-Operating Revenue - Harbor</b>	<b>75,436</b>	<b>87,793</b>	<b>71,000</b>	<b>71,000</b>	<b>76,000</b>	<b>5,000</b>	<b>7.0%</b>
<b>0602</b>	<b>PIONEER DOCK</b>							
4631	USCG Leases	25,449	25,622	24,692	24,692	38,629	13,937	56.4%
4637	Seafood Wharfage-PD	0	0	1,000	1,000	1,000	0	0.0%
4638	PD Fuel Wharfge	241,425	247,954	265,000	265,000	265,000	0	0.0%
4639	Pioneer Dock - Wharfage	0	0	1,000	1,000	1,000	0	0.0%
4641	PD Water Sales	7,087	8,068	14,000	14,000	8,068	(5,932)	-42.4%
4642	PD Docking	54,656	50,629	100,000	100,000	50,629	(49,371)	-49.4%
	<b>Operating Revenue - Pioneer Dock</b>	<b>328,617</b>	<b>332,274</b>	<b>405,692</b>	<b>405,692</b>	<b>364,326</b>	<b>(41,366)</b>	<b>-10.2%</b>

City of Homer  
2018 Operating Budget

400 PORT & HARBOR - Combined Revenues			Adopted	Amended	Adopted	Δ %		
A/C Num.	Revenue Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b>0603</b>	<b>FISH DOCK</b>							
4620	Ice Sales	218,472	306,242	260,000	260,000	234,000	(26,000)	-10.0%
4621	Cold Storage	17,630	15,581	35,000	35,000	25,000	(10,000)	-28.6%
4622	Crane Rental	222,647	211,226	230,000	230,000	230,000	0	0.0%
4623	Card Access Fees	11,544	12,272	8,240	8,240	8,240	0	0.0%
4637	Seafood Wharfge	27,462	27,172	43,392	43,392	27,000	(16,392)	-37.8%
4700	Other Wharf Fd	3,999	882	1,500	1,500	1,500	0	0.0%
	<b>Operating Revenue - Fish Dock</b>	<b>501,754</b>	<b>573,376</b>	<b>578,132</b>	<b>578,132</b>	<b>525,740</b>	<b>(52,392)</b>	<b>-9.1%</b>
4206	<b>Fish Tax</b>	<b>24,184</b>	<b>23,289</b>	<b>90,000</b>	<b>90,000</b>	<b>24,000</b>	<b>(66,000)</b>	<b>-73.3%</b>
<b>0604</b>	<b>DEEP WATER DOCK</b>							
4633	Stevedoring	30,577	7,063	50,116	50,116	15,000	(35,116)	-70.1%
4637	Seafood Wharfge	1,798	0	4,000	4,000	2,000	(2,000)	-50.0%
4640	Dwd Wharfage	24,926	314	60,000	60,000	10,000	(50,000)	-83.3%
4643	Dwd Docking	274,327	206,093	350,000	350,000	206,000	(144,000)	-41.1%
4668	Dwd Water Sales	59,478	24,477	85,000	85,000	25,000	(60,000)	-70.6%
	<b>Operating Revenue - DW Dock</b>	<b>391,106</b>	<b>237,948</b>	<b>549,116</b>	<b>549,116</b>	<b>258,000</b>	<b>(291,116)</b>	<b>-53.0%</b>
<b>0605</b>	<b>OUTFALL LINE</b>							
4704	<b>Outfall Line</b>	<b>2,400</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>	<b>0.0%</b>
<b>0606</b>	<b>FISH GRINDER</b>							
4706	<b>Fish Grinder</b>	<b>7,140</b>	<b>8,794</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.0%</b>
<b>0615</b>	<b>LOAD AND LAUNCH RAMP</b>							
4653	L&L Ramp	110,048	0	0	0	0	0	0.0%
4653	L & L Ramp Revenue	0	133,247	120,503	120,503	135,000	14,497	12.0%
	<b>Operating Revenue - L &amp; L Ramp</b>	<b>110,048</b>	<b>133,247</b>	<b>120,503</b>	<b>120,503</b>	<b>135,000</b>	<b>14,497</b>	<b>12.0%</b>
	<b>Total Revenues</b>	<b>4,936,116</b>	<b>4,494,361</b>	<b>4,782,246</b>	<b>4,782,246</b>	<b>4,604,592</b>	<b>(177,654)</b>	<b>-3.7%</b>

**2018 Budget Notes:**

602-4631: Increased to match 2017 actuals

601-4318: Parking revenue has increased due to increased enforcement and new electronic pay kiosks.

601-4624 thru 4628: Adjusted to reflect current use trends and annual increase of 3.8% + estimated CPI of 1.7%

600-602, 603 ,and 604: Decreases reflect current use of the Pioneer, Deep Water, and Fish Docks.

**City of Homer**  
**2018 Operating Budget**

<b>400 PORT &amp; HARBOR - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	1,022,180	1,033,135	1,041,114	1,041,114	1,047,468	6,355	0.6%
5102	Fringe Benefits	594,952	623,961	620,181	620,181	636,430	16,249	2.6%
5103	Part-time Wages	118,589	128,309	125,767	125,767	131,664	5,897	4.7%
5104	Part-time Benefits	18,812	17,333	31,003	31,003	16,976	(14,027)	-45.2%
5105	Overtime	29,768	27,200	32,550	32,550	33,526	977	3.0%
5107	Part-time Overtime	4,015	1,403	6,060	6,060	3,879	(2,181)	-36.0%
5108	Unemployment Benefits	1,723	190	-	-	-	0	0.0%
5112	PERS Relief	328,509	54,949	-	-	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>2,118,548</b>	<b>1,886,479</b>	<b>1,856,674</b>	<b>1,856,674</b>	<b>1,869,943</b>	<b>13,269</b>	<b>0.7%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	4,300	2,556	4,500	4,500	5,000	500	11.1%
5202	Operating Supplies	20,396	22,010	30,500	30,500	30,500	0	0.0%
5203	Fuel and Lube	32,710	24,654	26,900	26,900	28,900	2,000	7.4%
5204	Chemicals	1,020	2,770	6,000	6,000	6,000	0	0.0%
5207	Vehicle and Boat Maintenance	8,865	10,852	17,001	17,001	17,000	(1)	0.0%
5208	Equipment Maintenance	59,327	59,997	65,000	65,000	65,000	0	0.0%
5209	Building & Grounds Maintenance	78,655	56,065	64,000	64,000	61,500	(2,500)	-3.9%
5210	Professional Services	15,556	23,864	26,000	26,000	22,000	(4,000)	-15.4%
5211	Audit Services	21,041	27,457	25,410	25,410	27,500	2,090	8.2%
5213	Survey and Appraisal	2,025	6,163	4,000	4,000	6,000	2,000	50.0%
5214	Rents & Leases	5,443	4,544	6,000	6,000	6,000	0	0.0%
5215	Communications	8,465	7,683	7,000	7,000	7,000	0	0.0%
5216	Freight and Postage	3,421	3,937	4,500	4,500	4,500	0	0.0%
5217	Electricity	527,364	540,100	535,600	535,600	522,500	(13,100)	-2.4%
5218	Water	75,654	103,281	94,800	94,800	73,800	(21,000)	-22.2%
5219	Sewer	9,799	11,386	12,200	12,200	14,900	2,700	22.1%
5220	Refuse and Disposal	46,607	57,693	62,810	62,810	63,300	490	0.8%
5221	Property Insurance	37,523	43,451	48,661	48,661	53,527	4,866	10.0%
5222	Auto Insurance	8,784	9,155	9,612	9,612	10,573	961	10.0%
5223	Liability Insurance	36,255	51,624	44,616	44,616	49,078	4,462	10.0%
5227	Advertising	3,861	6,809	9,000	9,000	9,000	0	0.0%
5231	Tools and Equipment	9,491	18,671	21,000	21,000	18,000	(3,000)	-14.3%
5235	Membership Dues	3,475	4,510	4,000	4,000	5,000	1,000	25.0%
5236	Transportation	8,889	8,784	10,000	10,000	9,500	(500)	-5.0%
5237	Subsistence	5,305	5,695	6,500	6,500	6,500	0	0.0%
5238	Printing and Binding	2,794	6,715	5,500	5,500	5,500	0	0.0%
5248	Lobbying	20,000	20,403	-	-	-	0	0.0%
5249	Oil Spill Response	1,185	1,666	1,500	1,500	1,500	0	0.0%
5250	Camera Area Network	-	-	15,000	15,000	11,000	(4,000)	-26.7%
5252	Credit Card Expenses	42,954	71,285	48,000	48,000	65,000	17,000	35.4%
5256	Waste Oil Disposal	27,534	34,357	28,000	28,000	32,000	4,000	14.3%
5258	Float and Ramp Repairs	9,639	8,965	33,000	33,000	20,000	(13,000)	-39.4%
5287	Electrical Supplies	4,675	192	5,000	5,000	5,000	0	0.0%
5601	Uniform	6,895	6,542	7,000	7,000	7,500	500	7.1%
5602	Safety Equipment	8,814	10,844	16,000	16,000	15,000	(1,000)	-6.3%
5603	Employee Training	1,305	5,691	9,500	9,500	9,000	(500)	-5.3%
5606	Bad Debt Expenses	15,190	24,787	15,000	15,000	30,000	15,000	100.0%
5621	Unidentified Credit Card Expenses	119	-	-	-	-	0	0.0%
5624	Settlements	18,794	-	-	-	-	0	0.0%
5627	Port Security	20,459	21,626	20,500	20,500	20,500	0	0.0%
5637	Diving Services	-	-	5,000	5,000	5,000	0	0.0%
5638	Signage Parking Delineation	3,080	17,902	5,000	5,000	10,000	5,000	100.0%
	<b>Total Maint. and Operations</b>	<b>1,217,666</b>	<b>1,344,686</b>	<b>1,359,610</b>	<b>1,359,610</b>	<b>1,359,578</b>	<b>(32)</b>	<b>0.0%</b>

City of Homer  
2018 Operating Budget

<b>400 PORT &amp; HARBOR - Combined Expenditure</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<u>Others</u>								
5106	Leave Cash Out	23,038	29,971	68,519	68,519	57,636	(10,882)	-15.9%
5607	Debt Repayment - Principal							
5608	Debt Repayment - Interest	6,000	141,345	-	-	-	0	0.0%
5990	Transfers To	1,143,875	917,246	937,382	937,382	759,098	(178,283)	-19.0%
5241	GF Admin Fees	605,925	573,691	560,062	560,062	558,336	(1,726)	-0.3%
	<b>Total Others</b>	<b>1,778,838</b>	<b>1,662,253</b>	<b>1,565,962</b>	<b>1,565,962</b>	<b>1,375,070</b>	<b>(190,892)</b>	<b>-12.2%</b>
	<b>Total</b>	<b>5,115,052</b>	<b>4,893,417</b>	<b>4,782,246</b>	<b>4,782,246</b>	<b>4,604,592</b>	<b>(177,655)</b>	<b>-3.7%</b>

City of Homer  
2018 Operating Budget

0600 PORT & HARBOR - ADMINISTRATION				Adopted	Amended	Adopted	Δ %	
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended	
							\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	222,050	203,187	206,911	206,911	212,394	5,484	2.7%
5102	Fringe Benefits	115,153	112,084	119,884	119,884	124,423	4,538	3.8%
5103	Part-time Wages	811	3,013	2,534	2,534	2,534	0	0.0%
5104	Part-time Benefits	332	3,849	322	322	322	0	0.0%
5105	Overtime	5,723	5,179	3,858	3,858	4,647	789	20.5%
5107	Part-time Overtime	0	0	247	247	-	(247)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	108,323	11,936	0	0	-	0	0.0%
<b>Total Salaries and Benefits</b>		<b>452,393</b>	<b>339,247</b>	<b>333,756</b>	<b>333,756</b>	<b>344,320</b>	<b>10,564</b>	<b>3.2%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,992	1,447	2,500	2,500	2,500	0	0.0%
5202	Operating Supplies	1,202	1,842	2,500	2,500	2,500	0	0.0%
5208	Equipment Maintenance	32	0	0	0	0	0	0.0%
5209	Building & Grounds Maintenance	15,882	6,019	5,000	5,000	5,000	0	0.0%
5210	Professional Services	510	1,540	3,000	3,000	3,000	0	0.0%
5211	Audit Services	21,041	27,457	25,410	25,410	27,500	2,090	8.2%
5213	Survey and Appraisal	2,025	6,163	4,000	4,000	6,000	2,000	50.0%
5214	Rents & Leases	5,443	4,544	6,000	6,000	6,000	0	0.0%
5215	Communications	8,465	7,683	7,000	7,000	7,000	0	0.0%
5216	Freight and Postage	3,421	3,937	4,500	4,500	4,500	0	0.0%
5221	Property Insurance	37,523	43,451	48,661	48,661	53,527	4,866	10.0%
5222	Auto Insurance	8,784	9,155	9,612	9,612	10,573	961	10.0%
5223	Liability Insurance	36,255	51,624	44,616	44,616	49,078	4,462	10.0%
5227	Advertising	3,861	6,097	8,000	8,000	8,000	0	0.0%
5231	Tools and Equipment	1,640	4,102	4,000	4,000	3,000	(1,000)	-25.0%
5235	Membership Dues	3,175	4,195	3,500	3,500	4,500	1,000	28.6%
5236	Transportation	7,469	4,179	4,000	4,000	4,500	500	12.5%
5237	Subsistence	3,875	3,532	3,500	3,500	3,500	0	0.0%
5238	Printing and Binding	2,794	5,679	4,500	4,500	4,500	0	0.0%
5248	Lobbying	20,000	20,403	0	0	0	0	0.0%
5252	Credit Card Expenses	42,954	71,285	43,000	43,000	60,000	17,000	39.5%
5603	Employee Training	0	50	1,000	1,000	1,000	0	0.0%
5606	Bad Debt Expenses	15,190	24,787	15,000	15,000	30,000	15,000	100.0%
5608	Debt Repayment - Interest	6,000	141,345	0	0	0	0	0.0%
5621	Unidentified Credit Card Expenses	119	0	0	0	0	0	0.0%
5624	Settlements	18,794	0	0	0	0	0	0.0%
<b>Total Maint. and Operations</b>		<b>268,445</b>	<b>450,515</b>	<b>249,299</b>	<b>249,299</b>	<b>296,178</b>	<b>46,879</b>	<b>18.8%</b>
<b>C/O and Transfers</b>								
	<i>Transfer to Reserves</i>	38,574	15,569	33,269	33,269	0		
	<i>To Reserves for Energy Project Repayment</i>	14,252	520	520	520	520		
	<i>Transfer to Revolving Energy Fund</i>	0	0	3,291	3,291	3,291		
	<i>Transfer to Bond Fund</i>	300,000	300,000	300,000	300,000	300,000		
	<i>Transfer to Health Insurance Fund</i>	0	17,058	0	0	0	0	0.0%
	<i>Other</i>	130,000	0	0	0	0		
5990	<b>Transfers To</b>	<b>482,826</b>	<b>333,147</b>	<b>337,080</b>	<b>337,080</b>	<b>303,811</b>	<b>(33,269)</b>	<b>-9.9%</b>
5106	<b>Leave Cash Out</b>	<b>23,038</b>	<b>29,971</b>	<b>68,519</b>	<b>68,519</b>	<b>57,636</b>	<b>(10,882)</b>	<b>-15.9%</b>
5241	<b>GF Admin Fees</b>	<b>605,925</b>	<b>573,691</b>	<b>560,062</b>	<b>560,062</b>	<b>558,336</b>	<b>(1,726)</b>	<b>-0.3%</b>
<b>Total</b>		<b>1,832,627</b>	<b>1,726,571</b>	<b>1,548,715</b>	<b>1,548,715</b>	<b>1,560,281</b>	<b>11,566</b>	<b>0.7%</b>

**2018 Budget Notes:**

5211 - Audit Fee will Increase due to the increased complexity of audit.  
5213 - 5 year appraisal of all leased property  
5252 - increased due to ever growing trend towards credit card use for payment of moorage at Homer harbor.

**City of Homer  
2018 Operating Budget**

<b>0601 PORT &amp; HARBOR - HARBOR</b>		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>			
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	349,884	356,462	366,641	366,641	376,357	9,717	2.7%
5102	Fringe Benefits	207,532	224,630	218,962	218,962	227,560	8,597	3.9%
5103	Part-time Wages	65,703	65,640	66,143	66,143	78,444	12,301	18.6%
5104	Part-time Benefits	9,868	4,402	8,416	8,416	10,122	1,706	20.3%
5105	Overtime	15,753	13,407	16,500	16,500	16,500	0	0.0%
5107	Part-time Overtime	1,684	143	3,000	3,000	1,700	(1,300)	-43.3%
5108	Unemployment Benefits	0	190	0	0	0	0	0.0%
5112	PERS Relief	96,284	18,808	0	0	0	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>746,707</b>	<b>683,683</b>	<b>679,662</b>	<b>679,662</b>	<b>710,684</b>	<b>31,021</b>	<b>4.6%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	1,629	773	1,500	1,500	1,500	0	0.0%
5202	Operating Supplies	8,551	10,725	12,000	12,000	12,000	0	0.0%
5203	Fuel and Lube	15,133	13,033	10,000	10,000	12,000	2,000	20.0%
5204	Chemicals	0	241	3,000	3,000	3,000	0	0.0%
5207	Vehicle and Boat Maintenance	3,050	2,036	5,000	5,000	5,000	0	0.0%
5208	Equipment Maintenance	451	776	2,000	2,000	2,000	0	0.0%
5209	Building & Grounds Maintenance	26,798	4,079	6,500	6,500	5,000	(1,500)	-23.1%
5210	Professional Services	1,978	11,446	5,000	5,000	5,000	0	0.0%
5217	Electricity	341,160	353,546	375,000	375,000	355,000	(20,000)	-5.3%
5218	Water	40,332	59,122	35,000	35,000	35,000	0	0.0%
5219	Sewer	6,817	9,108	8,000	8,000	10,000	2,000	25.0%
5220	Refuse and Disposal	46,607	54,872	60,000	60,000	60,000	0	0.0%
5222	Auto Insurance	0	0	0	0	0	0	0.0%
5227	Advertising	0	711	1,000	1,000	1,000	0	0.0%
5231	Tools and Equipment	3,295	3,605	5,000	5,000	3,000	(2,000)	-40.0%
5235	Membership Dues	0	0	0	0	750	750	0.0%
5236	Transportation	1,420	3,737	4,000	4,000	3,000	(1,000)	-25.0%
5237	Subsistence	1,398	1,743	2,000	2,000	2,000	0	0.0%
5238	Printing and Binding	0	1,037	1,000	1,000	1,000	0	0.0%
5249	Oil Spill Response	1,185	1,666	1,500	1,500	1,500	0	0.0%
5287	Electrical Supplies	4,675	192	5,000	5,000	5,000	0	0.0%
5601	Uniform	3,352	3,738	3,500	3,500	4,000	500	14.3%
5602	Safety Equipment	5,082	5,889	6,000	6,000	5,000	(1,000)	-16.7%
5603	Employee Training	300	2,365	4,000	4,000	3,000	(1,000)	-25.0%
5627	Port Security	20,459	21,626	20,500	20,500	20,500	0	0.0%
5638	Signage Parking Delineation	3,080	17,902	5,000	5,000	10,000	5,000	100.0%
	<b>Total Maint. and Operations</b>	<b>536,751</b>	<b>583,968</b>	<b>581,500</b>	<b>581,500</b>	<b>565,250</b>	<b>(16,250)</b>	<b>-2.8%</b>
<b><u>C/O and Transfers</u></b>								
	<i>Transfer to Reserves</i>	46,352	0	0	0	0		
	<i>Transfer to Loan Payment to GF - Prin.</i>	57,648	57,648	61,128	61,128	87,345	26,217	42.9%
	<i>Transfer to Loan Payment to GF - Interest</i>	6,000	6,000	2,520	2,520	11,472	8,952	355.2%
<b>5990</b>	<b>Transfers To</b>	<b>110,000</b>	<b>63,648</b>	<b>63,648</b>	<b>63,648</b>	<b>98,817</b>	<b>35,169</b>	<b>55.3%</b>
<b>Total</b>		<b>1,393,458</b>	<b>1,331,299</b>	<b>1,324,810</b>	<b>1,324,810</b>	<b>1,374,750</b>	<b>49,941</b>	<b>3.8%</b>

**Explanation of Line Items:**

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

**2018 Budget Notes:**

5103/5104 - Increase due to increased parking enforcement

5218 - Water, as of end of August this account expended \$24,000 and I'm confident that we'll stay within the budgeted amount of \$35,000. The reason this is coming in so much lower than previous years is due to our waterline replacement project completed in 2015. Now we have a tight system.



**City of Homer  
2018 Operating Budget**

<b>0602 PORT &amp; HARBOR - PIONEER DOCK</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	23,400	24,548	25,200	25,200	25,853	653	2.6%
5102	Fringe Benefits	13,648	14,930	14,750	14,750	15,321	571	3.9%
5103	Part-time Wages	2,724	585	0	0	-	0	0.0%
5104	Part-time Benefits	407	0	0	0	-	0	0.0%
5105	Overtime	936	829	960	960	960	0	0.0%
5107	Part-time Overtime	36	9	17	17	-	(17)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	6,439	1,258	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>47,591</b>	<b>42,159</b>	<b>40,928</b>	<b>40,928</b>	<b>42,135</b>	<b>1,207</b>	<b>2.9%</b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	0	0	0	0	0	0	0.0%
5202	Operating Supplies	79	0	1,500	1,500	1,500	0	0.0%
5208	Equipment Maintenance	1,408	0	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	82	1,200	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	3,971	8,569	4,000	4,000	9,000	5,000	125.0%
5218	Water	3,521	3,677	5,000	5,000	4,000	(1,000)	-20.0%
5231	Tools and Equipment	0	0	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	0	101	1,000	1,000	1,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>9,061</b>	<b>13,547</b>	<b>17,500</b>	<b>17,500</b>	<b>21,500</b>	<b>4,000</b>	<b>22.9%</b>
<b><u>C/O and Transfers</u></b>								
<b>5990</b>	<b>Transfers To</b>	<b>199,756</b>	<b>117,339</b>	<b>100,000</b>	<b>100,000</b>	<b>300,692</b>	<b>200,692</b>	<b>200.7%</b>
	<b>Total</b>	<b>256,408</b>	<b>173,045</b>	<b>158,428</b>	<b>158,428</b>	<b>364,326</b>	<b>205,899</b>	<b>130.0%</b>

**2018 Budget Notes:**

We have an approved budget to upgrade the P/dock lighting with LED this year and will work to get that completed ASAP.

**City of Homer  
2018 Operating Budget**

<b>0603 PORT &amp; HARBOR - FISH DOCK</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	212,574	212,971	200,866	200,866	185,361	(15,505)	-7.7%
5102	Fringe Benefits	128,339	131,219	125,597	125,597	122,774	(2,823)	-2.2%
5103	Part-time Wages	38,867	32,086	28,600	28,600	15,134	(13,466)	-47.1%
5104	Part-time Benefits	6,356	5,367	18,639	18,639	1,953	(16,686)	-89.5%
5105	Overtime	5,469	4,188	7,701	7,701	7,701	0	0.0%
5107	Part-time Overtime	2,259	1,239	2,179	2,179	2,179	0	0.0%
5108	Unemployment Benefits	511	0	0	0	0	0	0.0%
5112	PERS Relief	58,498	11,427	0	0	0	0	0.0%
<b><u>Total Salaries and Benefits</u></b>		<b><u>452,872</u></b>	<b><u>398,497</u></b>	<b><u>383,583</u></b>	<b><u>383,583</u></b>	<b><u>335,102</u></b>	<b><u>(48,481)</u></b>	<b><u>-12.6%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	679	162	500	500	500	0	0.0%
5202	Operating Supplies	618	2,317	3,000	3,000	3,000	0	0.0%
5203	Fuel and Lube	3,210	783	3,000	3,000	3,000	0	0.0%
5204	Chemicals	1,020	2,529	3,000	3,000	3,000	0	0.0%
5208	Equipment Maintenance	41,281	38,920	40,000	40,000	40,000	0	0.0%
5209	Building & Grounds Maintenance	12,814	3,510	15,000	15,000	15,000	0	0.0%
5210	Professional Services	5,359	4,226	5,000	5,000	5,000	0	0.0%
5217	Electricity	167,804	161,313	140,000	140,000	140,000	0	0.0%
5218	Water	15,164	22,353	20,000	20,000	18,000	(2,000)	-10.0%
5219	Sewer	366	339	1,000	1,000	500	(500)	-50.0%
5231	Tools and Equipment	58	248	1,500	1,500	1,500	0	0.0%
5250	Camera Area Network	0	0	5,000	5,000	1,000	(4,000)	-80.0%
5602	Safety Equipment	232	180	1,000	1,000	1,000	0	0.0%
5603	Employee Training	1,005	1,610	1,500	1,500	2,000	500	33.3%
<b><u>Total Maint. and Operations</u></b>		<b><u>249,612</u></b>	<b><u>238,488</u></b>	<b><u>239,500</u></b>	<b><u>239,500</u></b>	<b><u>233,500</u></b>	<b><u>(6,000)</u></b>	<b><u>-2.5%</u></b>
<b><u>C/O and Transfers</u></b>								
<b>5990</b>	<b>Transfers To</b>	<b><u>80,000</u></b>	<b><u>80,000</u></b>	<b><u>80,000</u></b>	<b><u>80,000</u></b>	<b><u>6,262</u></b>	<b><u>(73,738)</u></b>	<b><u>-92.2%</u></b>
<b><u>Total</u></b>		<b><u>782,484</u></b>	<b><u>716,985</u></b>	<b><u>703,083</u></b>	<b><u>703,083</u></b>	<b><u>574,864</u></b>	<b><u>(128,219)</u></b>	<b><u>-18.2%</u></b>

**2018 Budget Notes:**

5101, 5102, 5103, 5104 - Decrease due to staff changes, cutting a winter time temporary position and cutting the on call pay during the shut down period.

5217 - Ice production and sales are currently low due to lower Halibut quota which translates into lower electricity costs.

5218 - Same is true for the water expenditure

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

City of Homer  
2018 Operating Budget

<b>0604 PORT &amp; HARBOR - DEEP WATER DOCK</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	27,412	28,571	29,246	29,246	30,041	795	2.7%
5102	Fringe Benefits	15,855	17,172	16,905	16,905	17,570	665	3.9%
5103	Part-time Wages	2,724	585	0	0	-	0	0.0%
5104	Part-time Benefits	407	0	0	0	-	0	0.0%
5105	Overtime	1,087	1,052	1,130	1,130	1,130	0	0.0%
5107	Part-time Overtime	36	9	17	17	-	(17)	-100.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	7,544	1,474	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>55,066</u></b>	<b><u>48,862</u></b>	<b><u>47,298</u></b>	<b><u>47,298</u></b>	<b><u>48,741</u></b>	<b><u>1,443</u></b>	<b><u>3.1%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	0	0	0	0	0	0	0.0%
5203	Fuel and Lube	3,180	678	600	600	600	0	0.0%
5209	Building & Grounds Maintenance	6,786	1,269	1,000	1,000	1,000	0	0.0%
5210	Professional Services	50	0	2,000	2,000	2,000	0	0.0%
5217	Electricity	7,051	6,448	8,000	8,000	8,000	0	0.0%
5218	Water	14,687	7,531	30,000	30,000	12,000	(18,000)	-60.0%
5219	Sewer	1,136	561	0	0	1,000	1,000	0.0%
5231	Tools and Equipment	0	205	1,000	1,000	1,000	0	0.0%
5601	Uniform	0	0	0	0	0	0	0.0%
5602	Safety Equipment	618	0	1,000	1,000	1,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>33,507</u></b>	<b><u>16,693</u></b>	<b><u>43,600</u></b>	<b><u>43,600</u></b>	<b><u>26,600</u></b>	<b><u>(17,000)</u></b>	<b><u>-39.0%</u></b>
<b><u>C/O and Transfers</u></b>								
5990	Transfers To	324,724	324,724	300,000	300,000	0	(300,000)	-100.0%
	<b><u>Total</u></b>	<b><u>413,297</u></b>	<b><u>390,279</u></b>	<b><u>390,898</u></b>	<b><u>390,898</u></b>	<b><u>75,341</u></b>	<b><u>(315,557)</u></b>	<b><u>-80.7%</u></b>

**2018 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.

5218 - Deep Water Dock landings and water usage are lower than previous years due to oil industry slowdown.

City of Homer  
2018 Operating Budget

0605 PORT & HARBOR - OUTFALL LINE				Adopted	Amended	Adopted	Δ %		
A/C Num.	Expenditure Categories & Descriptions	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended		
							\$	%	
<b><u>Salaries and Benefits</u></b>									
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	424	0	0	0	-	0	0.0%	
5104	Part-time Benefits	63	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%	
	<b>Total Salaries and Benefits</b>	<b>487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
<b><u>Maintenance and Operations</u></b>									
5208	Equipment Maintenance	0	0	0	0	0	0	0.0%	
5209	Building & Grounds Maintenance	1,950	0	3,000	3,000	3,000	0	0.0%	
5210	Professional Services	3,031	3,225	3,000	3,000	0	(3,000)	-100.0%	
5637	Diving Services	0	0	0	0	3,500	3,500	0.0%	
	<b>Total Maint. and Operations</b>	<b>4,981</b>	<b>3,225</b>	<b>6,000</b>	<b>6,000</b>	<b>6,500</b>	<b>500</b>	<b>8.3%</b>	
<b><u>C/O and Transfers</u></b>									
5990	Transfers To	2,917	2,917	3,000	3,000	0	(3,000)	-100.0%	
	<b>Total</b>	<b>8,384</b>	<b>6,142</b>	<b>9,000</b>	<b>9,000</b>	<b>6,500</b>	<b>(2,500)</b>	<b>-27.8%</b>	

**2018 Budget Notes:**

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

City of Homer  
2018 Operating Budget

<b>0606 PORT &amp; HARBOR - FISH GRINDER</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
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	904	904	-	(904)	-100.0%
5104	Part-time Benefits	0	0	115	115	-	(115)	-100.0%
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%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,018</u></b>	<b><u>1,018</u></b>	<b><u>0</u></b>	<b><u>(1,018)</u></b>	<b><u>-100.0%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	1,056	0	4,000	4,000	4,000	0	0.0%
5208	Equipment Maintenance	7,617	10,868	14,000	14,000	14,000	0	0.0%
5209	Building & Grounds Maintenance	541	2,057	2,500	2,500	2,500	0	0.0%
5218	Water	913	9,391	1,500	1,500	1,500	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>10,126</u></b>	<b><u>22,316</u></b>	<b><u>22,000</u></b>	<b><u>22,000</u></b>	<b><u>22,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
<b><u>C/O and Transfers</u></b>								
5990	Transfers To	7,300	7,300	7,300	7,300	0	(7,300)	-100.0%
	<b><u>Total</u></b>	<b><u>17,426</u></b>	<b><u>29,616</u></b>	<b><u>30,318</u></b>	<b><u>30,318</u></b>	<b><u>22,000</u></b>	<b><u>(8,318)</u></b>	<b><u>-27.4%</u></b>

**2018 Budget Notes:**

5990 - No need to transfer to reserves if subsidized already.

City of Homer  
2018 Operating Budget

<b>0611 PORT &amp; HARBOR - HARBOR MAINTENANCE</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	151,053	147,712	151,103	151,103	154,836	3,733	2.5%
5102	Fringe Benefits	92,484	87,719	88,487	88,487	91,848	3,361	3.8%
5103	Part-time Wages	5,887	15,331	15,680	15,680	15,762	82	0.5%
5104	Part-time Benefits	1,173	2,416	1,995	1,995	2,034	39	1.9%
5105	Overtime	641	1,595	1,923	1,923	1,923	0	0.0%
5107	Part-time Overtime	0	0	600	600	-	(600)	-100.0%
5108	Unemployment Benefits	1,212	0	0	0	-	0	0.0%
5112	PERS Relief	41,568	8,120	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>294,016</u></b>	<b><u>262,892</u></b>	<b><u>259,788</u></b>	<b><u>259,788</u></b>	<b><u>266,402</u></b>	<b><u>6,614</u></b>	<b><u>2.5%</u></b>
<b><u>Maintenance and Operations</u></b>								
5201	Office Supplies	0	174	0	0	500	500	0.0%
5202	Operating Supplies	7,238	5,932	6,000	6,000	6,000	0	0.0%
5203	Fuel and Lube	11,187	9,723	12,000	12,000	12,000	0	0.0%
5207	Vehicle and Boat Maintenance	5,814	8,815	12,001	12,001	12,000	(1)	0.0%
5208	Equipment Maintenance	8,539	9,434	8,000	8,000	8,000	0	0.0%
5209	Building & Grounds Maintenance	10,653	11,471	12,000	12,000	12,000	0	0.0%
5210	Professional Services	4,628	3,227	4,500	4,500	4,500	0	0.0%
5217	Electricity	7,378	8,600	8,000	8,000	8,000	0	0.0%
5218	Water	1,037	1,208	1,300	1,300	1,300	0	0.0%
5219	Sewer	1,480	1,378	1,200	1,200	1,400	200	16.7%
5231	Tools and Equipment	3,098	2,202	4,000	4,000	4,000	0	0.0%
5235	Membership Dues	300	315	500	500	500	0	0.0%
5236	Transportation	0	868	2,000	2,000	2,000	0	0.0%
5237	Subsistence	33	421	1,000	1,000	1,000	0	0.0%
5256	Waste Oil Disposal	27,534	34,357	28,000	28,000	32,000	4,000	14.3%
5258	Float and Ramp Repairs	9,639	8,965	33,000	33,000	20,000	(13,000)	-39.4%
5601	Uniform	3,543	2,805	3,500	3,500	3,500	0	0.0%
5602	Safety Equipment	1,669	2,077	3,000	3,000	3,000	0	0.0%
5603	Employee Training	0	1,666	3,000	3,000	3,000	0	0.0%
5637	Diving Services	0	0	5,000	5,000	5,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>103,770</u></b>	<b><u>113,637</u></b>	<b><u>148,001</u></b>	<b><u>148,001</u></b>	<b><u>139,700</u></b>	<b><u>(8,301)</u></b>	<b><u>-5.6%</u></b>
5106	Leave Cash Out	0	0	0	0	0	0	0.0%
	<b><u>Total</u></b>	<b><u>397,786</u></b>	<b><u>376,529</u></b>	<b><u>407,789</u></b>	<b><u>407,789</u></b>	<b><u>406,102</u></b>	<b><u>(1,687)</u></b>	<b><u>-0.4%</u></b>

**2018 Budget Notes:**

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

City of Homer  
2018 Operating Budget

<b>0612 PORT &amp; HARBOR - PIONEER DOCK MAINTENANCE</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	17,903	18,706	19,114	19,114	19,575	461	2.4%
5102	Fringe Benefits	10,905	11,097	11,137	11,137	11,555	418	3.8%
5103	Part-time Wages	725	1,916	1,960	1,960	1,970	10	0.5%
5104	Part-time Benefits	104	261	249	249	249	0	0.0%
5105	Overtime	80	194	239	239	239	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	4,927	962	0	0	-	0	0.0%
	<b><u>Total Salaries and Benefits</u></b>	<b><u>34,642</u></b>	<b><u>33,137</u></b>	<b><u>32,699</u></b>	<b><u>32,699</u></b>	<b><u>33,589</u></b>	<b><u>890</u></b>	<b><u>2.7%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	1,045	661	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	949	961	3,000	3,000	3,000	0	0.0%
5231	Tools and Equipment	1,170	518	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	1,212	233	1,000	1,000	1,000	0	0.0%
	<b><u>Total Maint. and Operations</u></b>	<b><u>4,376</u></b>	<b><u>2,373</u></b>	<b><u>6,000</u></b>	<b><u>6,000</u></b>	<b><u>6,000</u></b>	<b><u>0</u></b>	<b><u>0.0%</u></b>
	<b><u>Total</u></b>	<b><u>39,019</u></b>	<b><u>35,510</u></b>	<b><u>38,699</u></b>	<b><u>38,699</u></b>	<b><u>39,589</u></b>	<b><u>890</u></b>	<b><u>2.3%</u></b>

**2018 Budget Notes:**

City of Homer  
2018 Operating Budget

<b>0614 PORT &amp; HARBOR - DEEP WATER DOCK MAINTENANCE</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C</b>	<b>Expenditure Categories</b>	<b>12/31/15</b>	<b>12/31/16</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>12/31/18</b>	<b>vs. Prior Yr Amended</b>	
<b>Num.</b>	<b>&amp; Descriptions</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	17,903	18,706	19,114	19,114	19,575	461	2.4%
5102	Fringe Benefits	10,907	11,097	11,137	11,137	11,555	418	3.8%
5103	Part-time Wages	725	1,916	1,960	1,960	1,970	10	0.5%
5104	Part-time Benefits	103	261	249	249	249	0	0.0%
5105	Overtime	80	194	239	239	239	0	0.0%
5107	Part-time Overtime	0	0	0	0	-	0	0.0%
5108	Unemployment Benefits	0	0	0	0	-	0	0.0%
5112	PERS Relief	4,927	965	0	0	-	0	0.0%
	<b>Total Salaries and Benefits</b>	<b>34,644</b>	<b>33,140</b>	<b>32,699</b>	<b>32,699</b>	<b>33,589</b>	<b>890</b>	<b>2.7%</b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	607	520	500	500	500	0	0.0%
5209	Building & Grounds Maintenance	2,202	25,232	8,000	8,000	8,000	0	0.0%
5210	Professional Services	0	0	0	0	0	0	0.0%
5231	Tools and Equipment	229	5,140	1,000	1,000	1,000	0	0.0%
5250	Camera Area Network	0	0	5,000	5,000	5,000	0	0.0%
5602	Safety Equipment	0	30	2,000	2,000	2,000	0	0.0%
	<b>Total Maint. and Operations</b>	<b>3,037</b>	<b>30,923</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>0</b>	<b>0.0%</b>
<b>Total</b>		<b>37,681</b>	<b>64,063</b>	<b>49,199</b>	<b>49,199</b>	<b>50,089</b>	<b>890</b>	<b>1.8%</b>

**2018 Budget Notes:**



**City of Homer  
2018 Operating Budget**

<b>0615 LOAD &amp; LAUNCH RAMP</b>				<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Δ %</b>	
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>12/31/15 Actual</b>	<b>12/31/16 Actual</b>	<b>12/31/17 Budget</b>	<b>12/31/17 Budget</b>	<b>12/31/18 Budget</b>	<b>vs. Prior Yr Amended</b>	
							<b>\$</b>	<b>%</b>
<b><u>Salaries and Benefits</u></b>								
5101	Salary and Wages	0	22,273	22,920	22,920	23,477	557	2.4%
5102	Fringe Benefits	129	14,013	13,321	13,321	13,824	503	3.8%
5103	Part-time Wages	0	7,234	7,987	7,987	15,849	7,863	98.4%
5104	Part-time Benefits	0	777	1,016	1,016	2,045	1,029	101.3%
5105	Overtime	0	562	0	0	187	187	0.0%
5107	Part-time Overtime	0	3	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%
<b><u>Total Salaries and Benefits</u></b>		<b><u>129</u></b>	<b><u>44,863</u></b>	<b><u>45,243</u></b>	<b><u>45,243</u></b>	<b><u>55,383</u></b>	<b><u>10,140</u></b>	<b><u>22.4%</u></b>
<b><u>Maintenance and Operations</u></b>								
5202	Operating Supplies	0	13	500	500	500	0	0.0%
5203	Fuel and Lube	0	437	1,300	1,300	1,300	0	0.0%
5209	Building & Grounds Maintenance	0	266	6,000	6,000	5,000	(1,000)	-16.7%
5210	Professional Services	0	200	1,500	1,500	500	(1,000)	-66.7%
5217	Electricity	0	1,624	600	600	2,500	1,900	316.7%
5218	Water	0	0	2,000	2,000	2,000	0	0.0%
5219	Sewer	0	0	2,000	2,000	2,000	0	0.0%
5220	Refuse and Disposal	0	2,821	2,810	2,810	3,300	490	17.4%
5231	Tools and Equipment	0	2,652	2,000	2,000	2,000	0	0.0%
5250	Camera Area Network	0	0	5,000	5,000	5,000	0	0.0%
5252	Credit Card Expenses	0	0	5,000	5,000	5,000	0	0.0%
5602	Safety Equipment	0	2,334	1,000	1,000	1,000	0	0.0%
<b><u>Total Maint. and Operations</u></b>		<b><u>-</u></b>	<b><u>10,347</u></b>	<b><u>29,710</u></b>	<b><u>29,710</u></b>	<b><u>30,100</u></b>	<b><u>390</u></b>	<b><u>1.3%</u></b>
<b><u>C/O and Transfers</u></b>								
5990	TRANSFERS TO L/L RESERVE	0	51,819	46,354	46,354	49,517	3,163	6.8%
<b><u>Total</u></b>		<b><u>129</u></b>	<b><u>107,028</u></b>	<b><u>121,307</u></b>	<b><u>121,307</u></b>	<b><u>135,000</u></b>	<b><u>13,693</u></b>	<b><u>11.3%</u></b>

**2018 Budget Notes:**

5103 and 5104 - labor increased to reflect actual personnel costs; this is a relatively new budget sheet and we are still working to better capture true costs.

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

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer  
2018 Operating Budget



## CAPITAL PROJECT FUNDS

---

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

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

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

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

### *Depreciation Reserves include:*

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

### *Project Reserves Include:*

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

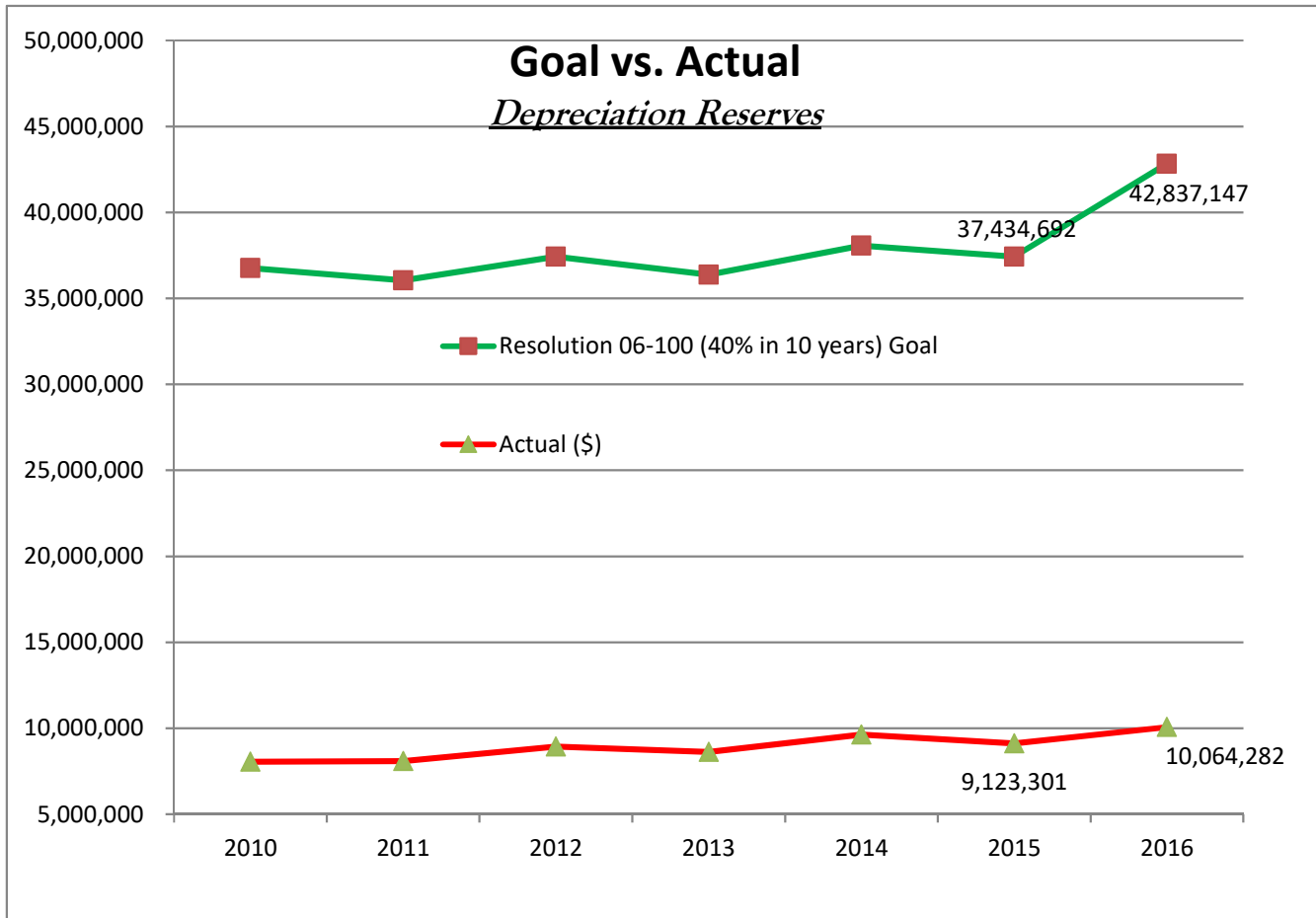
**City of Homer**  
**2018 Operating Budget**

**Notes:**

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

**City of Homer  
2018 Operating Budget**

FY	<b>Net Capital Assets</b> ( <i>Net of Accum. Depreciations</i> ) <i>*(Excluding WIP)</i>	<b>Resolution 06-100</b> <b>(40% in 10 years) Goal</b>	<b>Actual (\$)</b>	<b>Actual (%)</b>
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	8,618,723	9%
2014	95,160,264	38,064,106	9,631,560	10%
2015	93,586,731	37,434,692	9,123,301	10%
2016	107,092,868	42,837,147	10,064,282	9%



City of Homer  
2018 Operating Budget

## Depreciation Reserve

### General Fund

Fund & Account #	A/C Name	Actual	Actual	Actual	Actual	Est.
		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
156-0367	PUBLIC ART RESERVES	3,181	171	171	171	171
156-0369	SEAWALL RESERVES	40,640	50,640	57,513	37,185	46,322
156-0370	Animal Shelter	(5,840)	(25,895)	(29,158)	0	20,000
156-0372	Parks Needs Assessments	500	15,208	680	680	680
156-0375	General Fund Reserves	228,600	232,397	91,470	117,114	133,943
156-0384	CITY HALL DEPRECIATION	(86,182)	(88,533)	(91,796)	78,204	188,447
156-0385	PARKS & REC DEPRECIATION	98,707	88,707	79,381	74,381	47,779
156-0387	PLANNING DEPRECIATION	61,075	36,075	36,076	46,076	38,166
156-0388	Airport Reserve	67,812	27,607	27,608	27,608	27,608
156-0390	LIBRARY DEPRECIATION	38,332	32,589	14,703	14,703	74,703
156-0393	FIRE DEPRECIATION	90,362	76,583	45,302	44,175	94,961
156-0394	POLICE DEPRECIATION	144,806	144,806	101,078	84,296	269,103
156-0395	PUBLIC WORKS DEPR.	367,924	364,464	235,013	299,815	234,366
156-0396	OLD MIDDLE SCHOOL DEPR.	194,571	188,281	188,131	188,131	188,131
156-0397	Fishing Hole Depr Res	110,316	110,316	113,546	113,546	113,546
156-0398	Information Systems Res.	6,264	6,264	(24,658)	7,746	67,746
156-0399	SISTER CITIES	18,708	18,196	18,197	18,197	18,197
<b>Fund Balance</b>		<b>1,379,775</b>	<b>1,277,875</b>	<b>863,257</b>	<b>1,152,028</b>	<b>1,563,869</b>

### General Fund - Fleet

Fund & Account #	A/C Name	Actual	Actual	Actual	Actual	Est.
		End of 2013	End of 2014	12/31/2015	12/31/2016	12/31/2017
152-0375	ADMIN FLEET RESERVES	61,923	63,391	66,383	68,918	71,868
152-0380	Administrative	41,929	41,929	41,929	41,929	41,929
152-0381	FIRE FLEET RESERVES	116,998	124,417	116,998	(7,187)	88,313
152-0382	POLICE FLEET	47,336	9,612	17,032	33,822	35,007
152-0383	PUBLIC WORKS FLEET	178,933	169,996	116,112	128,708	128,202
152-0391	FLEET INSURANCE RESERVES	130,363	139,819	139,819	139,818	139,818
<b>Fund Balance</b>		<b>577,481</b>	<b>549,163</b>	<b>498,272</b>	<b>406,008</b>	<b>505,137</b>

### Water & Sewer Depreciation Res.

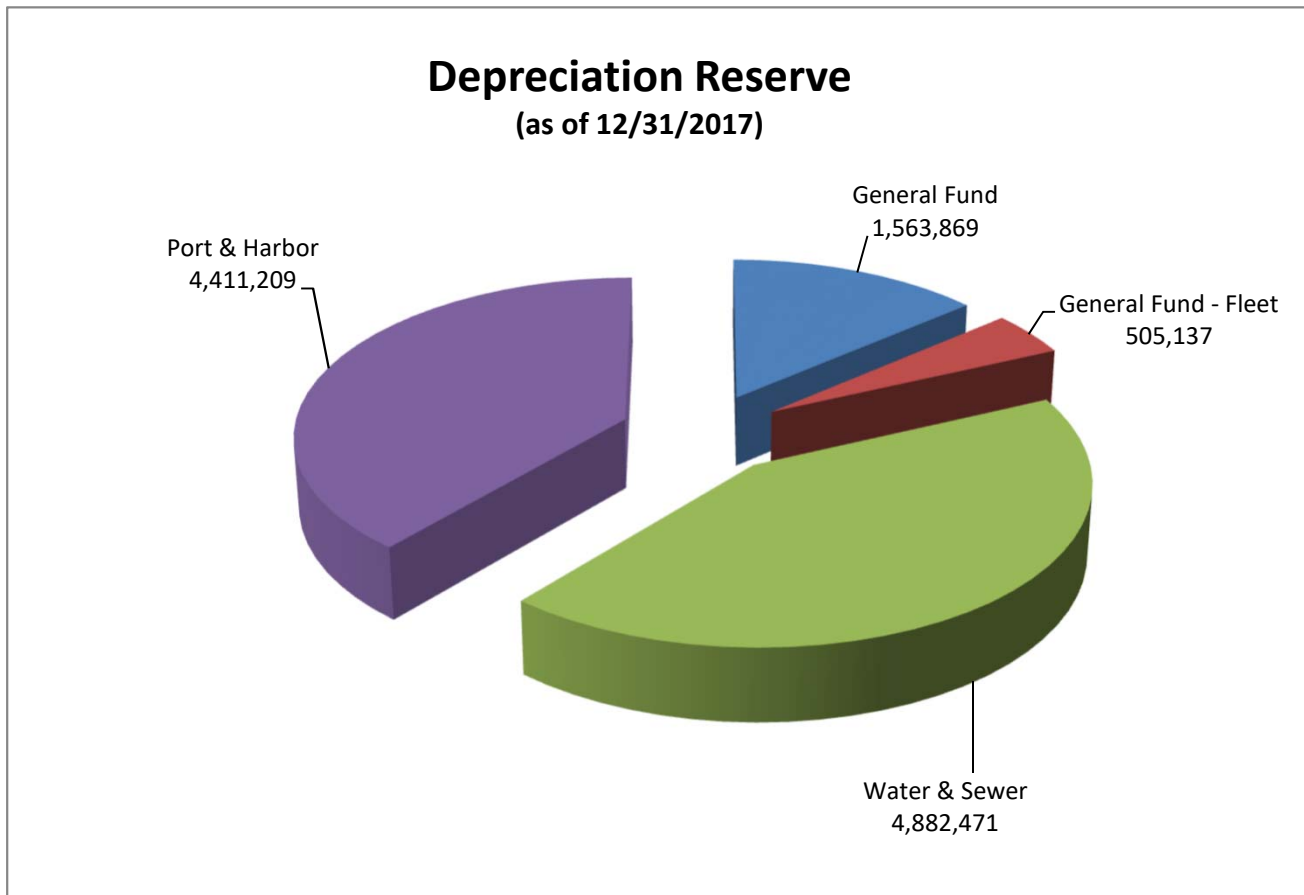
Fund & Account #	A/C Name	Actual	Actual	Actual	Actual	Est.
		End of 2013	End of 2014	12/31/2015	12/31/2016	12/31/2017
256-0378	Water	2,162,561	2,217,062	2,224,878	2,490,079	2,532,200
256-0379	Sewer	1,794,382	1,837,713	1,861,716	1,930,940	2,220,271
256-0932	Ocean Dr Sewer - Ord 08-38	90,000	90,000	90,000	90,000	90,000
256-0934	Hillside, Ocean Dr Lp Ord 08-38	40,000	40,000	40,000	40,000	40,000
<b>Fund Balance</b>		<b>4,086,943</b>	<b>4,184,775</b>	<b>4,216,594</b>	<b>4,551,019</b>	<b>4,882,471</b>

### Port & Harbor Depreciation Res.

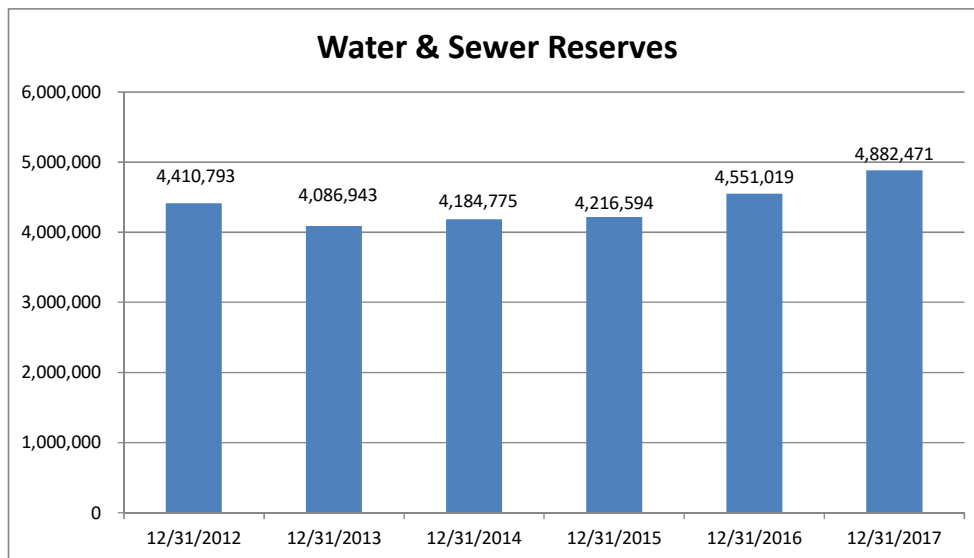
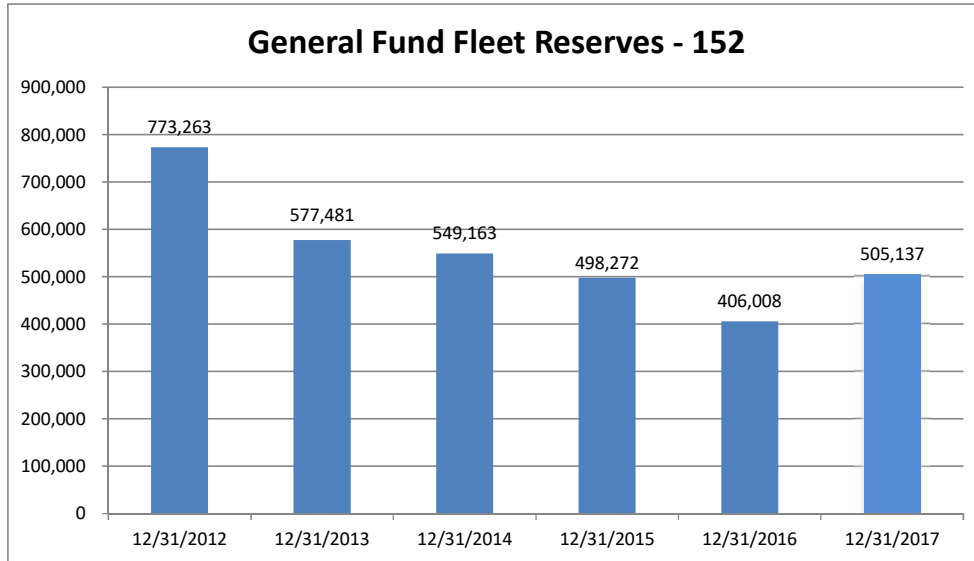
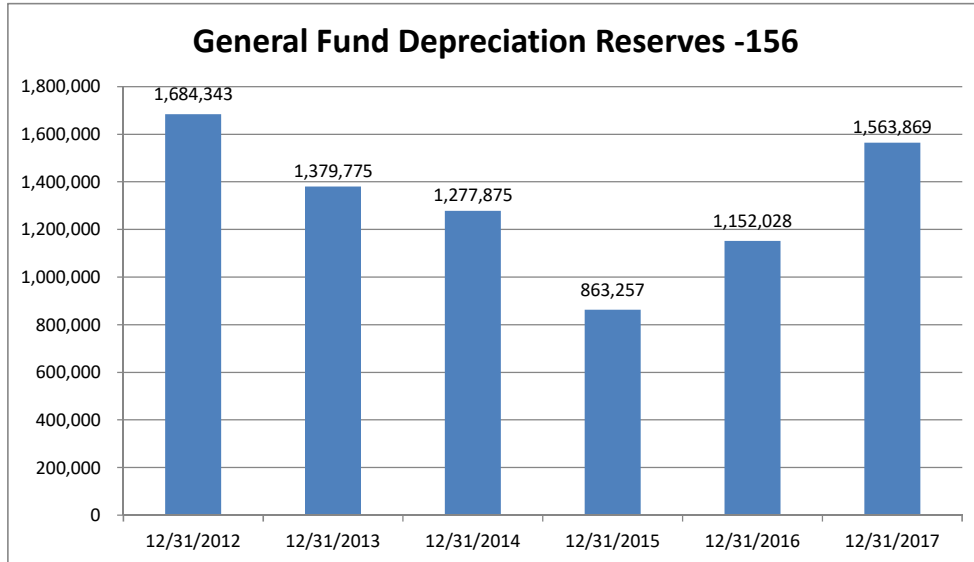
Fund & Account #	A/C Name	Actual	Actual**	Actual	Actual	Est.
		End of 2013	End of 2014	12/31/2015	12/31/2016	12/31/2017
456-0380	P & H Reserve	1,761,102	3,354,254	3,237,893	3,645,862	3,903,325
456-0382	P & H Bond Reserve	827,672	267,045	280,995	292,595	378,670
452-0374	P & H Fleet Reserve	90,195	102,892	130,735	121,214	129,214
<b>Fund Balance</b>		<b>2,678,969</b>	<b>3,724,191</b>	<b>3,649,623</b>	<b>4,059,671</b>	<b>4,411,209</b>

**City of Homer  
2018 Operating Budget**

<b>Depreciation Reserve</b>	<b><u>12/31/2013</u></b>	<b><u>12/31/2014</u></b>	<b><u>12/31/2015</u></b>	<b><u>12/31/2016</u></b>	<b><u>12/31/2017</u></b>
General Fund	1,379,775	1,277,875	863,257	1,152,028	1,563,869
General Fund - Fleet	577,481	549,163	498,272	406,008	505,137
Water & Sewer	4,086,943	4,184,775	4,216,594	4,551,019	4,882,471
Port & Harbor	2,678,969	3,724,191	3,649,623	4,059,671	4,411,209
<b><u>Total</u></b>	<b><u>8,723,168</u></b>	<b><u>9,736,004</u></b>	<b><u>9,227,745</u></b>	<b><u>10,168,726</u></b>	<b><u>11,362,686</u></b>



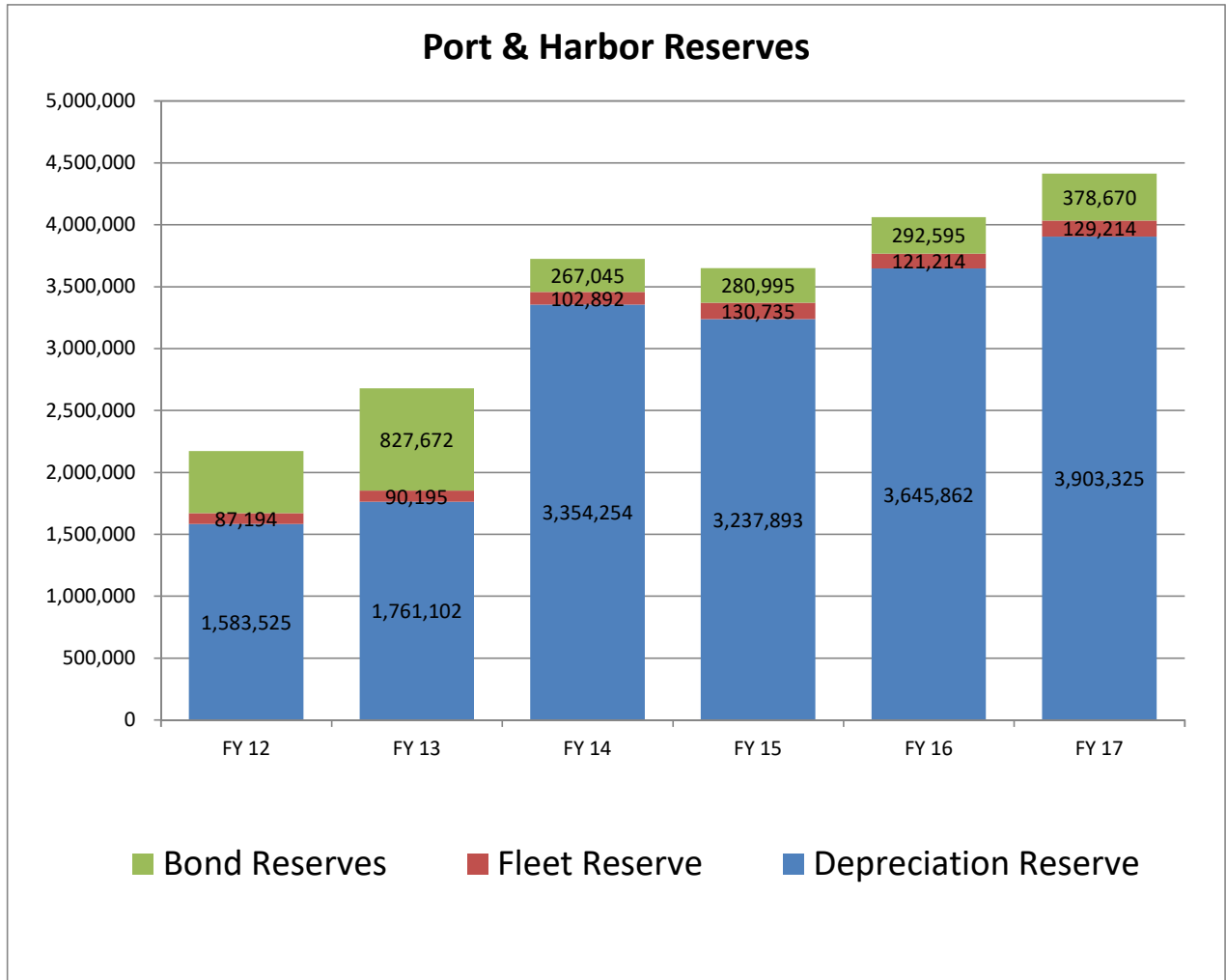
City of Homer  
2018 Operating Budget





**City of Homer  
2018 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	3,237,893	130,735	280,995	3,649,623
FY 16	3,645,862	121,214	292,595	4,059,671
FY 17	3,903,325	129,214	378,670	4,411,209



**CITY OF HOMER  
2018 OPERATING BUDGET**

<u>Page #</u>	<u>Fund Dept A/C</u>	<u>Requests (&gt;=\$5000) Description</u>	<u>BY</u>	<u>Amount</u>	<u>City Manager Approval</u>	<u>Council Approved</u>
		<b>General Fund</b>				
164		Licensed Microwave WAN	IT	130,000		
165		Drone for search and rescue	Police	34,000	34,000	
166		Utility Vehicle Replacement	FIRE	50,000		
167		Cityhall Server and storage refresher	IT	26,000	26,000	26,000
170	152-0381	Tracks for Argo	FIRE	6,000	6,000	6,000
171	152-0382	4WD for Police Chief	Police	40,000	40,000	40,000
168	152-0383	1/3 of a Vac Truck	GF	150,000	150,000	133,334
169	152-0383	Brush Cutter	PW	82,000		50,000
172	156-0384	City Hall Roof Design	PW	25,000	25,000	25,000
195	156-0385	Kachemak Bay Points of Entry Signs (3)	Parks			750
		<b>Total General Fund Requests</b>		<b>543,000</b>	<b>281,000</b>	<b>281,084</b>
		<b>Water/Sewer</b>				
181		1 ton flat-bed pick-up.	W & S	49,500		
168	256-0378	1/3 of a Vac Truck	Water	150,000	150,000	133,333
178	256-0378	Pressure Reducing Values	Water	25,000	25,000	25,000
179	256-0378	Waterproof coating on mix tanks	Water	30,000	30,000	30,000
180		Remote monitor of pressure reducing station	Water	36,030		
196	256-0378	Bridge Creek Watershed Preservation	Water			33,416
182		Digester Aeration Blower	Sewer	189,001		
168	256-0379	1/3 of a Vac Truck	Sewer	150,000	150,000	133,333
174	256-0379	Lift Station Electrical Components	Sewer	16,500	16,500	16,500
175	256-0379	Electrical enclosure for campground	Sewer	17,500	17,500	17,500
176	256-0379	Shaft air meter at WW	Sewer	21,500	21,500	21,500
177	256-0379	Programmable Logic Computer at STP	Sewer	40,000	40,000	40,000
		<b>Total Water and Sewer Reserves</b>		<b>725,031</b>	<b>450,500</b>	<b>450,582</b>
		<b>Port and Harbor</b>				
183	456-0380	Radio repeater system	Port	15,000	15,000	15,000
184	452-0374	Truck replacement 2 WD	Port	20,000	20,000	20,000
185	456-0380	Harbor tug fire response upgrade	Port	22,000	22,000	22,000
186	456-0380	Float system escape ladders	Port	45,288	45,288	45,288
		<b>Total Port Reserves</b>		<b>102,288</b>	<b>102,288</b>	<b>102,288</b>
		<b>HART-Homer Area Roads &amp; Trails</b>				
187	156-0385	Water trail pavilion to fish cleaning table	PARC	20,000	12,500	12,500
		<b>Total HART</b>		<b>20,000</b>	<b>12,500</b>	<b>12,500</b>
		<b>Total Capital Requests Only</b>		<b>1,390,319</b>	<b>846,288</b>	<b>846,454</b>

**CITY OF HOMER  
2018 OPERATING BUDGET**

<u>Page #</u>	<u>Fund Dept A/C</u>	<u>Requests Description</u>	<u>BY</u>	<u>Amount</u>	<u>City Manager Approval</u>	<u>Council Approved</u>
		<b>Personnel/Operating Budget Requests</b>				
188		Building Custodian	PW	54,800		
189		Building Maintenance Tech 1	PW	66,200		
190		Part-time Recreational Assistant	Com. Rec.	36,000		
191		Trash can lids	PARC	3,300		
193-194	100-0145	Books	Library	20,000		10,000
192	100-0175	PARCAC public art	Parks	500	500	500
		<b>Total Personnel/Operating Budget Requests</b>		<b>180,800</b>	<b>500</b>	<b>10,500</b>

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department IT Date 9/12/2017

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

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

**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 10-9-17

Approved \_\_\_\_\_

Denied kk

Comments would aim to fund in 2019 if reserves can be built up by then

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
Year 2018**

Requesting Department Police Date 8/23/2017

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 Drone Purchase  
 Fund Name: General Fund

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

Account Name: Tools and Equipment  
 Account #: 100.0160.5231  
 Estimated Cost: \$34,000

**Justification:**  
 This request is for the purchase of a drone fully equipped for various uses by the police and fire departments. It also will fund the training for two operators. The operators will be trained and certified to FAA standards. The primary mission for the drone will be search and rescue. The drone will be equipped with a FLIR camera so it will be able locate and identify people unobservable with the naked eye. It can be flown in harsh weather conditions and low temperatures. Other uses for the drone include accident assessment, fire scene observation and analysis, and other dangerous scene scenarios. The cost of the drone is approximately \$25,000. Training to the FAA certified level will be approximately \$4,000 per operator.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: \_\_\_\_\_ Date 8/23/2017

Approved Katee Koester

Denied \_\_\_\_\_

Comments Tool will be used by HVFD + planning as well. Big bang for buck in increased capacity of departments.

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Fire Department Date 8/30/2017

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

Utility Vehicle Replacement

Fund Name: Fire Department Administration

Account Name: Fleet Reserves

Account # \_\_\_\_\_

Estimated Cost: \$50,000

**(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 retire the 1990 F-350 Crew cab pickup truck that is equipped as our Brush Fire response vehicle and replace it with the existing Utility 1, a 2000 Ford F-350 for that purpose. This project will replace Utility 1 (so it can replace the 1990 as Brush 1). Project includes the cost of the vehicle, emergency response equipment (lights, siren, etc.) and a new interoperable VHF radio.

Requestor's Name: Robert Painter, Chief

Department Head Approval: \_\_\_\_\_

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved \_\_\_\_\_

Denied kk \_\_\_\_\_

Comments Fire Fleet Reserve needs to be built up before incurring additional expenditures

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department IT Date 9/12/2017

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 Cityhall Server and Storage Refresh

Fund Name: \_\_\_\_\_

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

Account Name: \_\_\_\_\_

Account # \_\_\_\_\_

Estimated Cost: \$26,000

**Justification:**

The current Cityhall Server cluster will reach software End of Support on 3/12/2020 there is currently no hardware end of support date published. Keeping these servers in production past Software End of Support is not an option from both IT security best practices and regulatory requirements. As an option to fully funding this request in FY2018, complete a partial transfer to IT reserves with the understanding that a transfer of the remainder in FY2019 will be urgent.

Requestor's Name: Nick Poolos

Department Head Approval: \_\_\_\_\_

City Manager Recommendation:

Approved

Denied

Comments

Kate Koester

Necessary infrastructure project

Date 10.6.17

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/15/2017

Level of Need: Urgent  Essential  Necessary  Desirable

**Request for Additional Personnel:**

Position Title \_\_\_\_\_  
 Salary Range & Step \_\_\_\_\_  
 Full-time  \_\_\_\_\_  
 Part-time  Hours Per Year \_\_\_\_\_

**Request Other Than Personnel:**

Description Water/Sewer/Roads Vac Truck  
 Fund Name: Water/Sewer/GF Dep. Reserves  
256.0378, 256.0379, ??????

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

Account Name: C-O Rolling Stock  
 Account # 152-0383-5902  
 Estimated Cost: \$445K 450,000

The City's existing Vac Truck is 26 years old and past its useful life. It has had \$11,500 worth of repairs in 2017 and over \$30,000 since 2015. The current value on the unit is \$17,500 to \$20,000. In addition to the costs to keep the unit operational, there is the issue of down time while waiting for parts and repairs. This spring, the unit was down for about six weeks causing scheduled storm drain cleaning and gate valve/curb box repair operations to halt. And, while the unit is down, we lose the ability to respond to some sewer and excavation emergencies that arise.

The vac truck is used in many operations with roads, water, and sewer. It is used for annual storm drain manhole/catch basin cleaning, vacuuming clogged sewer services, jetting sewer mainlines and storm drain piping, excavating for repairs of water mainline gate valves and service curb boxes, jetting and vacuuming sewer mainline lift stations, vacuuming excavation sites to remove incoming water flows, and more.

This equipment saves much time and expense with each deep excavation of curb box and gate valve repairs. By using the vac truck, we can avoid delays in waiting for utility locates since we vacuum down to the deep valves rather than dig with an excavator. We have found ways to often make the repairs from above ground through the small vacuumed excavation eliminating the potential for cutting through utility lines, and it allows for a very small excavation hole. This greatly reduces impacts to lawns, gardens, roadways, etc.

Based on our truck's minimal value, we are recommending removing the unit from regular service, but

Requestor's Name: Dan Gardner / Todd Cook

Department Head Approval: *Carey Meyer*

City Manager Recommendation: *Katie Koester* Date 10.9.17

Approved \_\_\_\_\_

Denied \_\_\_\_\_

Comments *Necessary*



**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/27/2017

Level of Need: Urgent  Essential  Necessary  Desirable

Request for Additional Personnel: \_\_\_\_\_ Request Other Than Personnel: \_\_\_\_\_  
 Position Title \_\_\_\_\_ Description Brush Cutter/Mower  
 Salary Range & Step \_\_\_\_\_  
 Full-time  Part-time  Hours Per Year \_\_\_\_\_ Fund Name: PW Vehicle Depreciation

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

Account Name: C-O Rolling Stock  
 Account #: 152-0383-5902  
 Estimated Cost: \$82,000

**Justification:**  
 The brush cutter is a power head, boom arm assembly, and mower head attached to a loader that is used to mow vegetation along roadways within the right-of-way (ROW). These operations open up sight distance areas at intersections, and minimize ROW creep of spruce and alders. The existing unit is 21 years old and has undergone extensive repairs over the last few years. Each year, as the unit leaves the yard, the expectation is that it won't last through the day before needing repairs that can be days or weeks long. When this occurs, all brushing operations stop. This occurred during this past cutting season, and operations stopped before we were able to get halfway through the roads. The boom assembly is damaged to the point of no longer being able to be repaired. Quotes on two units have come in just below \$80,000. We are requesting a little more to allow for contingencies that can materialize during the attachment process.

Requestor's Name: Dan Gardner

Department Head Approval: *Cary Meyer*

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved \_\_\_\_\_

Denied KK

Comments Draw on PW fleet reserves is necessary this year due to Vce Truck. Hope to fund in 2019

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Fire Department Date 8/30/2017

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 \_\_\_\_\_

Tracks for Argo

Fund Name: \_\_\_\_\_

Fire Services

Account Name: \_\_\_\_\_

Fleet Reserves

Account # \_\_\_\_\_

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:**

This project will allow us to purchase a set of rubber tracks for our new off-road response, all terrain vehicle purchased in 2017. Tracks will enable us to respond in even more rugged terrain such as mud more easily and lessen the odds of getting stuck.

Requestor's Name: Robert Painter, Chief

Department Head Approval: \_\_\_\_\_

City Manager Recommendation:

Date 10.9.17

Approved Kkoester

Denied \_\_\_\_\_

Comments

will allow for greater use of previous investment

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
Year 2018**

Requesting Department Police Date 8/23/2017

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 Purchase

Fund Name: General Fund

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

Account Name: Fleet Reserve

Account #: 100.160-382

Estimated Cost: \$40,000

**Justification:**

This request is for the purchase and equipping of a new four wheel drive vehicle for use by the police chief. The chief's current vehicle is a 2000 Dodge Durango with over 156,000 miles on it. It has engine problems and is becoming increasingly unreliable. The vehicle is utilized for responses to emergency scenes at all hours, in inclement weather conditions, backing up patrol officers and various administrative functions.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: \_\_\_\_\_ Date 8/23/2017

Approved Kersti Kuester

10.9.17

Denied \_\_\_\_\_

Comments \_\_\_\_\_

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works/City Hall Date 9/27/2017

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 DESIGN

Fund Name: General Fund

Account Name: City Hall Depreciation Reserves

Account #: 156-0384-5903

Estimated Cost: \$25,000

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

**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 2018, the roof system will be 20 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 likely 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 design should provide a proper analysis of the structure for load allowances, decking condition, and methods remediating the problem of ponding water that does not flow to the roof drains. A design will allow the city to bid the project properly and have a true estimate for construction.

Requestor's Name: Dan Gardner / Mike Riley

Department Head Approval: *Carly Meyer*

City Manager Recommendation: \_\_\_\_\_

Date 10.9.17

Approved *Kelci Koester*

Denied \_\_\_\_\_

Comments *hope to come back with project request soon*

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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/ Relocate Lift Station  
Electrical Components  
 Fund Name: Sewer Reserve

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

Account Name: SWR RESERVES  
 Account # 256-0379  
 Estimated Cost: 16,500.00

**Justification:**

All electric components in the Influent Lift Station are severely corroded due to the aggressive environment in the lift station. This Lift Station is located in a vault underground and pumps all sewage received to the treatment facility. If this station fails to transfer the sewage to the plant the collection system will back up and flood residences' homes. These funds will be used to demo existing electric components in the lift station and relocate them outside above ground to protect them from the corrosive environment and make it safer for operator to access the electric components.

Requestor's Name: Todd Cook

Department Head Approval: *Carly Meyer*

City Manager Recommendation: *Kalvin Koester*

Date 10.2.17

Approved \_\_\_\_\_  
 Denied \_\_\_\_\_  
 Comments \_\_\_\_\_

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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 Install protective enclosure for 480 volt control panel at Campground Lift Station.

Fund Name: Sewer Reserve

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

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: \$17,500.00

**Justification:**

This enclosure is a one piece fiberglass structure, with no seams, including the roof. This enclosure is designed to meet or exceed the Alaskan wind, seismic and snow loading requirements.

Requestor's Name: Todd Cook

Department Head Approval: *Carey Meyer*

City Manager Recommendation: \_\_\_\_\_ Date 10.9.17

Approved  *Kerstin Lohrster*

Denied \_\_\_\_\_

Comments *needed for safety of employees*

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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

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

Account Name: SWR RESERVES  
 Account # 256-0379  
 Estimated Cost: \$21,500

**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 adjustments are a key part of the waste treatment process. These meters, that are used to monitor and base adjustments on, are 25 years old and failing. These meters need to be replaced so the operators can make the most accurate adjustments possible to ensure compliance with the EPA NPDES permit requirements.

Requestor's Name: Todd Cook

Department Head Approval: *Andy Meyer*

City Manager Recommendation: *Katie Koestel*

Date 10-9-17

Approved \_\_\_\_\_  
 Denied \_\_\_\_\_  
 Comments \_\_\_\_\_



**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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

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

Account Name: SWR RESERVES  
 Account # 256-0379  
 Estimated Cost: \$40,000

**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. Phase I was completed in 2017. Funds for Phase II would upgrade the 505 I/O equipment and update programming.

Phase III PLC I/O spare, control Rm Panel upgrade (\$45,000 ) could be completed in 2019.

Requestor's Name: Todd Cook

Department Head Approval: [Signature]

City Manager Recommendation: [Signature] Date 10.2.17

Approved \_\_\_\_\_  
 Denied \_\_\_\_\_  
 Comments Phase I was included in 2017 budget



**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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 critical valving in 4 Pressure Reducing Stations  
 Fund Name: Water Reserve

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

Account Name: WTR RESERVES  
 Account #: 256-0378  
 Estimated Cost: \$25,000.00

**Justification:**

The 6 inch flow control and isolation valves in 4 Pressure Reducing Stations (PRV's) are key components in controlling water flow during high flow events, like a fire or system flushing. The current valves are becoming inoperable. They stick in the open position causing high pressure in the distribution system and possible pipe breakage or they stick closed causing a reduced pressure. Either case is potentially dangerous to the system and our operators that have to maintain these PRV's in vaults underground with limited ingress and egress. Funds would used to replace these aging valves.

Requestor's Name: Todd Cook

Department Head Approval: *Cathy Meyer*

City Manager Recommendation:  
 Approved  *Kurti Koester*  
 Denied \_\_\_\_\_  
 Comments \_\_\_\_\_

Date 10-9-17

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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 Apply new Xypex coating to Flocculator and Rapid Mix tanks  
 Fund Name: Water Reserve

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

Account Name: WTR RESERVES  
 Account #: 256-0378  
 Estimated Cost: \$30,000.00

**Justification:**  
 The water proof coating in the Flocculator and Rapid mix tanks is failing. These tanks are used to coagulate solids in the water prior to filtration. Improper coagulation could possibility cause an EPA Drinking Water Violation in the future. Violation would trigger the need for increased treatment, increased cost. Funds would be used to purchase Xypex or other EPA approved coating and hire an experienced contractor to apply coating correctly.

Requestor's Name: Todd Cook

Department Head Approval: *Carly Meyer*

City Manager Recommendation: *Keetii Koester* Date 10.9.17

Approved  \_\_\_\_\_  
 Denied  \_\_\_\_\_  
 Comments \_\_\_\_\_

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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 remote monitoring  
 Fund Name: Water Reserve

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

Account Name: WTR RESERVES  
 Account # 256-0378  
 Estimated Cost: \$36,030.00

**Justification:**  
 Kachemak Dr. Pressure Reducing Station has become a more active station since we connected Kachemak Dr water mains. Kachemak PRS now controls water to the spit. Water to the spit is very important for allot of reasons. Remote monitoring would enable the operators to provide better service to spit more effectively. These funds would be used to install Supervisory Control and Data Acquisition (SCADA) system.

Requestor's Name: Todd Cook

Department Head Approval: *Carey Meyer*

City Manager Recommendation: \_\_\_\_\_ Date 10.9.17

Approved  \_\_\_\_\_

Denied  *KK*

Comments can wait a little bit

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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 1 Ton Pick up, with flat bed  
  
 Fund Name: Water Reserve / SW Reserve

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

Account Name: WTR RESERVES  
 Account #: 256-0378/256-0379  
 Estimated Cost: \$49,500.00

**Justification:**  
 Funds would be used to replace 20 year old truck. This truck is equipped with a crane and tool boxes. It is used to haul large pumps, motors, pipe and fittings, etc.

Requestor's Name: Todd Cook

Department Head Approval: *Carly Meyer*

City Manager Recommendation: \_\_\_\_\_ Date 10.9.17

Approved *[Signature]*

Denied *[Signature]*

Comments \_\_\_\_\_  
 \_\_\_\_\_

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/9/2017

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

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

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: *[Signature]*

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved \_\_\_\_\_

Denied *kk*

Comments hope to fund in near future. Possibility of phasing if necessary

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

Requesting Department Port and Harbor Date 9/12/2017

Level of Need: Urgent  Essential  Necessary  Desirable

Request for Additional Personnel:

Position Title \_\_\_\_\_  
 Salary Range & Step \_\_\_\_\_  
 Full-time   
 Part-time  Hours Per Year \_\_\_\_\_

Request Other Than Personnel:

Description \_\_\_\_\_  
 Radio Repet \_\_\_\_\_  
 Fund Name: Port and Harbor

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

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

**Justification:**

Harbor personnel carry handheld radios for communicating with vessel owners, Police/fire, and with each other at all times during the day and night. One of the chronic issues with our system is that when an officer is down on the floats in the harbor they often times cannot receive or send radio calls outside the harbor. This is because the radios work on line of sight and essentially the officers are in a hole in the ground when in the harbor. This project will allow us to install a radio repeater system at the harbor office that will boost the signals for the frequencies that we use in our normal and emergency operations. Once operational this equipment will greatly improve officer and customer safety.

Requestor's Name: Matt Clarke

Department Head Approval: Bryan Hawkins

City Manager Recommendation: \_\_\_\_\_ Date 10.9.17

Approved Kate Koester

Denied \_\_\_\_\_

Comments Safety

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

Requesting Department Port and Harbor Date 9/12/2017

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 \_\_\_\_\_

Truck 407 repla

Fund Name: Port and Harbor

Account Name: Fleet Reserves

Account #: 452-374

Estimated Cost: \$20,000

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

**Justification:**

407 has been condemned by Motor pool due to unsafe condition. 407 is a four wheel drive and because it is now only being used in the summer months we will work to locate a good quality used 2 wheel drive replacement vehicle.

Requestor's Name: Matt Clarke

Department Head Approval: Bryan Hawkins

City Manager Recommendation:

Approved

Denied

Comments

Katie Koester

Safety

Date 10-9-17

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

Requesting Department Port and Harbor Date 9/12/2017

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 tug fire response upgrade  
 Fund Name: Port and Harbor

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

Account Name: Reserves  
 Account #: 456-380  
 Estimated Cost: \$22,000

**Justification:**

In this project we will install a remotely operated fire nozzle on top of the harbor tugs cabin, install a higher capacity fire pump, AFFF fire suppressant foam tank, valves and controls that will allow operators to fight fire from longer distances and deliver foam retardant without having to rig up a hose line to the tugs manifold. This one improvement will greatly improve the response time to a vessel fire in the harbor. It isn't our goal to take on the fire or even put it out before the fire department arrives but instead to keep it cool and protect neighboring vessels hopefully keep the fire from spreading. One man will be able to operate both the tug and the fire nozzle with this improvement making it an excellent tool for our quick response team.

Requestor's Name: Clarke/Glidden

Department Head Approval: Bryan Hawkins

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved Katei Koester

Denied \_\_\_\_\_

Comments Safety



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

Requesting Department Port and Harbor Date 9/12/2017

Level of Need: Urgent  Essential  Necessary  Desirable

Request for Additional Personnel: \_\_\_\_\_ Request Other Than Personnel: \_\_\_\_\_

Position Title \_\_\_\_\_ Description Float system escape ladders

Salary Range & Step \_\_\_\_\_ Fund Name: Port and Harbor

Full-time  Part-time  Hours Per Year \_\_\_\_\_ Account Name: harbor reserves

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

Account Name: harbor reserves

Account # 456-380

Estimated Cost: \$45,288

**Justification:**

It is now fairly standard that harbor floats have escape ladders installed between stalls in case someone falls into the harbor. In our last float replacement project we were able to buy and install retractable ladders on the new floats as part of that project,. It is important that we make This a priority throughout the rest of the float systems.  
This budget will allow us to purchase 200 retractable escape ladders for the harbor float systems. Harbor staff will install the ladders so there will be no labor charged to this project. As there are 875 stalls in the harbor this will be a mulit-year project to complete.

Requestor's Name: Aaron Glidden

Department Head Approval: Bryan Hawkins

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved Katei Koester

Denied \_\_\_\_\_

Comments Safety

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department PARC Advisory Commission Date 8/17/2018

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 Reconstruct and pave trail from water trail pavilion to fish cleaning

Fund Name: HART Trails

Account Name: \_\_\_\_\_

Account # \_\_\_\_\_

Estimated Cost: \$20,000

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

**Justification:**

Rotary has raised funds to pave the new water trail pavilion. PARCAC would like to extend paving from the existing Spit Trail to the water trail pavilion, creating one continuously accessible facility. Paved access from the Spit Trail to the restrooms and new fish-cleaning table is already in place. This new paving would be from the end of existing paving, along the edge of the Fishing Hole, to the water trail pavilion. HART Trail funds would be used. Additionally, funding is requested to pave the first two campsites next to the water trail pavilion, which are ADA designated sites. At this time staff does not have a breakdown of trail vs campsite paving costs. The cost is high for the overall project because apparently a lot of prep work will be needed to result in a quality paved trail.

Requestor's Name: PARC Advisory Commission

Department Head Approval: \_\_\_\_\_

City Manager Recommendation:

Date 10.9.17

Approved 12,500 Katie Kweaker

Denied \_\_\_\_\_

Comments PW believes project can be completed for less than requested amount if done in conjunction with other paving projects (Greatland, etc)

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/27/2017

Level of Need: Urgent  Essential  Necessary  Desirable

Request for Additional Personnel: Request Other Than Personnel: \_\_\_\_\_

Position Title Building Custodian Description \_\_\_\_\_

Salary Range & Step 3B \_\_\_\_\_

Full-time  \_\_\_\_\_

Part-time  Hours Per Year 2080 Fund Name: General Fund

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

Account Name: Janitorial

Account # 100.0178.5101-5105

Estimated Cost: \_\_\_\_\_

**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: *Carey Meyer*

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved \_\_\_\_\_

Denied *UKX*

Comments *demand is there, no funding available*

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Public Works Date 9/27/2017

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

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

Account Name: PW General Maintenance

Account # 100.171.5101 - 5102

Estimated Cost: \_\_\_\_\_

**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 10-9-17

Approved \_\_\_\_\_

Denied kk

Comments Demerol is high for position, however budget does not have room for growth

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Community Recreation/Admin Date 8/17/2017

Level of Need: Urgent  Essential  Necessary  Desirable

Request for Additional Personnel: Request Other Than Personnel: \_\_\_\_\_  
 Position Title Recreation Assistant Description \_\_\_\_\_  
 Salary Range & Step 4B \_\_\_\_\_  
 Full-time  \_\_\_\_\_  
 Part-time  Hours Per Year 1040 Fund Name: General Fund

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

Account Name: \_\_\_\_\_  
 Account # \_\_\_\_\_  
 Estimated Cost: \$36,000

**Justification:**

The Community Recreation program continues to grow and strives to meet the demands and expectations of the public. In 2016, we had over 4,000 participants and a conservative estimate of approximately 23,000 visits. We currently operate in four different locations (Homer High, Homer Middle, HERC & West Homer) with hundreds of activities offered every year. This city function is very reliant on the goodwill of our many volunteers to provide direct supervision, collect fees, make sure forms are signed and buildings are secure. Without many of the volunteers some of the programs and supporting income disappear, which continues to happen. There is also a concern that when the manager is absent from work, it is difficult to find consistent, knowledgeable casual staff that is willing to work the inconsistent, varying hours and days while assuming a high degree of liability and responsibility of overseeing multi-million dollar public facilities for our programs. The manager is often contacted or has to come into work during scheduled time off. The additional 1/2 time employee would allow for improved direct supervision, possible expansion of new and current offerings, provide much needed staff support for the manager and enhance overall services to local residents.

Requestor's Name: Mike Illg

Department Head Approval: \_\_\_\_\_

City Manager Recommendation: \_\_\_\_\_ Date 10-9-17

Approved \_\_\_\_\_

Denied kk \_\_\_\_\_

Comments Tight budget precludes additional personnel

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department PARC Advisory Commission Date 8/17/2018

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 Funding for trash can lids  
 Fund Name: General Fund

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

Account Name: Park  
 Account # 100-0175  
 Estimated Cost: \$3,300

**Justification:**

There are numerous trash cans on the Spit and around town that do not have lids. When the wind blows, trash ends up on the ground, increasing labor costs to pick it up and detracting from the community. There are approximately 24 Port lids needed and 18 Parks lids needed, at a cost of approximately \$185 each with shipping. This funding request is for Parks Lids.

Requestor's Name: PARC Advisory Commission

Department Head Approval: \_\_\_\_\_

City Manager Recommendation: \_\_\_\_\_ Date 10-9-18

Approved \_\_\_\_\_

Denied KK

Comments may be able to add lids to most agencies cans as part of regular budget.



**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department PARC Advisory Commission Date 8/17/2018

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 Increase PARCAC budget \$500  
 Fund Name: General Fund

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

Account Name: Parks  
 Account # 100.0175.5815  
 Estimated Cost: \$500

**Justification:**

Increase PARCAC budget by \$500 a year, for a total budget of \$1,500, to include public art duties. The current budget is \$1000 for public education and park day. They would like to increase this budget by \$500 per year to cover expenses as in placards, public outreach, and collection maintenance.

Requestor's Name: PARC Advisory Commission

Department Head Approval: \_\_\_\_\_

City Manager Recommendation: \_\_\_\_\_ Date 10.9.17

Approved Katei Kuester

Denied \_\_\_\_\_

Comments Reflects added responsibilities of commission

**CITY OF HOMER  
DEPARTMENT BUDGET REQUEST  
YEAR 2018**

Requesting Department Library Date Sept. 6, 2017

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: General Fund

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

Account Name: Library -- 100-0145  
 Account # Books -- 5228  
 Estimated Cost: \$20,000

**Justification:**

Book budget was cut by \$20,000 (43%) in 2016. We relied on a Rasmuson grant to make up much of the difference in 2016. In 2017 we are using up most funds remaining in the Library Donation Fund to get by. Even with those additions, due to budget limitations we are returning worn out books to the shelves, which should be replaced, and are unable to adequately update some sections of the collection, for example Reference (which tends to contain very expensive books) and popular circulating sections, such as health/medical and travel guides. The price of books continues to rise. Despite the fact that the Homer Library has now surpassed Soldotna, Kenai and Kodiak in circulation of materials (books, periodicals, A-V), our budget for circulating materials consistently lags behind. It is time to restore at least some funding to the book budget to avoid a deteriorating collection.

Requestor's Name: Ann Dixon

Department Head Approval: \_\_\_\_\_

City Manager Recommendation: *denied due to budget limitations*

Date 10-9-17



**City of Homer  
2018 Operating Budget**

**2018 Proposed Budget Amendment Form**

**Fund Name:** General Fund

**Department Number:** 100-0145 Library/ 100-0100 Mayor Council

Account #	Account name	Page #	Increase	Decrease	Balance
100-0145-5228	Books	68	\$10,000		\$37,000
100-0100-5990	Transfers to (Library Reserve)	47		\$10,000	\$90,000

**Rationale:**

Book budget was cut by \$20,000 (43%) in 2016. We relied on a Rasmuson grant to make up much of the difference in 2016. In 2017 we are using up most funds remaining in the Library Donation Fund to get by. Even with those additions, due to budget limitations we are returning worn out books to the shelves, which should be replaced, and are unable to adequately update some sections of the collection, for example Reference (which tends to contain very expensive books) and popular circulating sections, such as health/medical and travel guides.

The price of books continues to rise.

Tumblebooks, our most well-used e-resource with over 8,300 uses in the past year, has been funded either in full or partially for the past two years by private donors and community groups because we could not afford to maintain it. This is not sustainable.

Despite the fact that the Homer Library has now surpassed Soldotna, Kenai and Kodiak in circulation of materials (books, periodicals, A-V), our budget for circulating materials consistently lags behind. It is time to restore at least some funding to the book budget to avoid a deteriorating collection.

Requested By:  
Councilmember Aderhold

Prepared By:  
City Manager



City of Homer  
2018 Capital Budget

**2018 Proposed Budget Amendment Form**

**Fund Name:** Water Reserve

**Project name:** Acreage protection in the Bridge Creek Watershed.

Account #	Account name	Page #	Increase	Decrease	Balance
256-0378	Water Reserves	158		\$ 33,415.70	\$ 2,603,228.30

**Rationale:**

This request for \$33,415.70 will cover the stewardship costs for a Conservation Easement to protect 302 acres into perpetuity. Of the 302 acres, 273.61 acres are within the Bridge Creek Watershed and the other 28.55 acres feed into the anadromous Bridge Creek.





The stewardship costs, \$33,415.70 are paid to Kachemak Heritage Land Trust (KHLT) and cover the annual monitoring, reporting, record keeping, and a federally negotiated indirect overhead rate.

The goal of the Conservation Easement is to protect riparian and wetland water resources, the forest, the wildlife and scenic open space which all contribute to the health of the Bridge Creek Water Shed.

Watershed protection for \$110.59 per acre into perpetuity.



**Legend**

-  City Limits
-  BCWPD
-  Reservoir
-  Conservation lots

Requested By:  
Councilmember Erickson

Prepared By:  
City Manager

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer  
2018 Operating Budget



## DEBT SERVICE FUND

---

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

### General Fund –

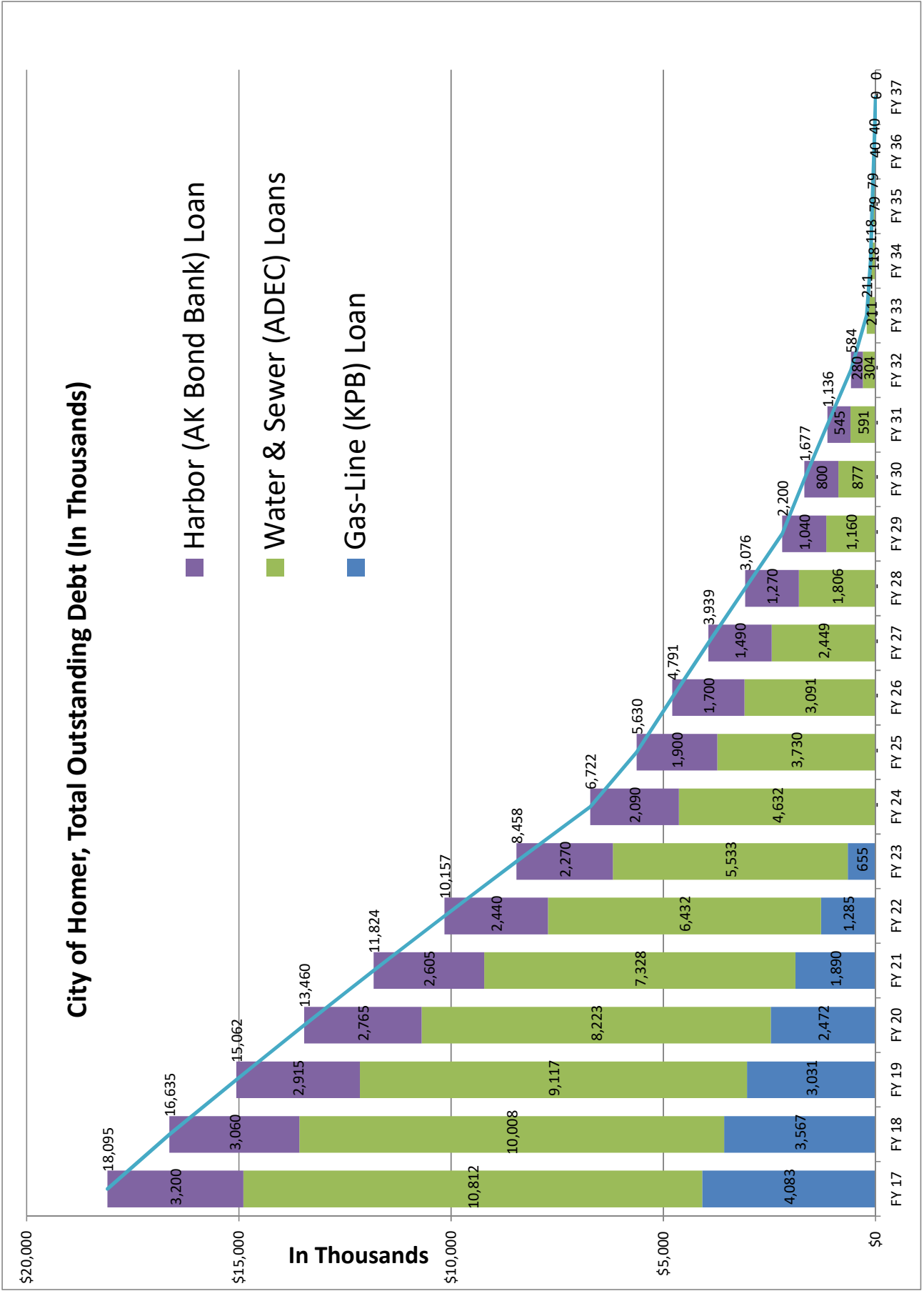
- **Gas line Loan (KPB):** In 2014, the City financed the Natural Gas infrastructure with a loan from the Kenai Peninsula Borough. The total loan balance was \$12,359,388 with a monthly compounding interest rate of 4%. In 2015 and 2016, the City made sizeable payments of \$4,094,163 and \$3,686,459, respectively. The loan requires an annual payment of **\$682,158**. In 2018, the payment consists of \$515,804 principal and \$166,354 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 12/31/2017, total outstanding principal balance of the six existing loans and three new loans is \$10,908,145.
- Year 2018, the total required payments for all nine loans are **\$1,043,690** (principal payments \$889,625; interest payments \$154,065).

### 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 2018 loan payment is **\$285,750** (\$140,000 towards principal and \$145,750 in interest expense).



**City of Homer  
2018 Operating Budget**

**City of Homer, Total Outstanding Debt**

<u>Fiscal Year</u>	<u>Gas-Line (KPB) Loan</u>	<u>Water &amp; Sewer (ADEC) Loans</u>	<u>Harbor (AK Bond Bank) Loan</u>	<u>Total Balance as of 12/31/2017</u>
FY 17	4,083,154	10,811,860	3,200,000	18,095,013
FY 18	3,567,350	10,007,972	3,060,000	16,635,321
FY 19	3,030,531	9,116,591	2,915,000	15,062,122
FY 20	2,471,841	8,223,428	2,765,000	13,460,269
FY 21	1,890,390	7,328,454	2,605,000	11,823,844
FY 22	1,285,249	6,431,644	2,440,000	10,156,893
FY 23	655,454	5,532,969	2,270,000	8,458,423
FY 24		4,632,402	2,090,000	6,722,402
FY 25		3,729,915	1,900,000	5,629,915
FY 26		3,090,529	1,700,000	4,790,529
FY 27		2,449,164	1,490,000	3,939,164
FY 28		1,805,789	1,270,000	3,075,789
FY 29		1,160,377	1,040,000	2,200,377
FY 30		876,898	800,000	1,676,898
FY 31		591,318	545,000	1,136,318
FY 32		303,607	280,000	583,607
FY 33		211,149	-	211,149
FY 34		118,263	-	118,263
FY 35		79,276		79,276
FY 36		39,858		39,858
FY 37		0		0

City of Homer  
2018 Operating Budget

Governmental Activities										Audited			Unaudited		
Loan Description	Fund	Loan #	Original	Maturity	PMT Due	Interest	Ending Balance	12/31/2016	12/31/2017	Activities 2017	Interest	Principal	Total PMT	Ending Balance	12/31/2017
USDA #987-20 Library Loan	General	97-20	1,700,000	2033	Sept	4.125%	1,184,339	1,184,339	1,184,339	42,564	1,226,903	1,226,903	975,776	975,776	Paid Off
ACWF #409031 - Sewer Ext	Sewer	409031	3,462,402	2025	Aug	1.500%	1,097,749	1,097,749	121,973	18,296	140,269	140,269	1,144,622	1,144,622	
ADWF #409041 - Water Ext	Water	409041	3,389,321	2025	Aug	1.500%	1,287,699	1,287,699	143,077	19,315	162,392	162,392	1,204,342	1,204,342	
ACWF #409261 - KDPHII Sewer	Sewer	409261	1,591,733	2032	Aug	1.500%	1,283,929	1,283,929	79,587	19,101	98,687	98,687	923,839	923,839	
ACWF #409081 - Sewer	Sewer	409081	3,250,000	2034	Apr	1.500%	978,183	978,183	54,344	14,673	69,016	69,016	1,572,253	1,572,253	
ADWF #409271 - KDPHII - Water	Water	409271	2,150,000	2032	Aug	1.500%	1,665,107	1,665,107	92,855	26,349	119,204	119,204	4,368,019	4,368,019	
ADWF #409131 - Water TP	Water	409131	8,000,000	2029	Dec	1.500%	4,732,020	4,732,020	364,001	76,440	440,442	440,442	-	-	
ACWF #409051 - Sewer Master Plan	Sewer	409051	148,047	2016	Aug	1.500%	Paid Off	Paid Off							NEW
ADWF #409091 - Water Distribution	Water	409091	85,739	2037	Mar	1.500%	-	-							NEW
ACWF #409111 - Eric Ln Sewer	Sewer	409111	190,926	2037	Oct	1.500%	-	-							NEW
ACWF #409071 - KDRP111	Sewer	409071	442,630	2037	Mar	1.500%	63,721	63,721	63,726	1,723	65,449	65,449	84,597	84,597	Paid Off
Sweeper	General			2020	Apr		113,695	113,695	29,098	2,708	31,806	31,806	4,076,246	4,076,246	
Dump Truck	General			2017	Monthly		4,578,766.08	4,578,766.08	502,520	179,638	682,158	682,158			
Gas line (KPB Loan)	General		12,359,388	2025	Sept	4.000%	16,985,208	16,985,208					14,349,693	14,349,693	
<b>Total Debt - Government<sup>1</sup></b>							707,226	707,226					15,056,919	15,056,919	
Accrued Leave															
<b>Total Debt - Government<sup>2</sup></b>							17,692,434	17,692,434							
Enterprise Fund Activities										Audited			Unaudited		
Loan Description	Fund	Loan #	Original	Maturity	PMT Due	Interest	Ending Balance	12/31/2016	12/31/2017	Activities 2017	Interest	Principal	Total PMT	Ending Balance	12/31/2017
Harbor: General Obligation Bonds	Harbor		3,735,000	2033	June/Dec	2%	3,340,000	3,340,000	140,000	149,950	289,950	289,950	3,200,000	3,200,000	
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor		494,506	2033	Dec	N/A	395,602	395,602	24,726				370,876	370,876	
<b>Total Debt - Business Type<sup>1</sup></b>							3,735,602	3,735,602					3,570,876	3,570,876	
Accrued Leave							232,641	232,641					232,641	232,641	
<b>Total Debt - Business Type<sup>2</sup></b>							3,968,243	3,968,243					3,803,517	3,803,517	
Harbor: Loan From General Fund	Harbor		300,000		Jan	2%	184,704	184,704	61,128	2,520	63,648	63,648	123,576	123,576	
Harbor: Loan From General Fund	Harbor		300,000		Jan	3%	-	-					NEW	NEW	



City of Homer  
2018 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  
2018 Operating Budget

<b>600 HEALTH INSURANCE FUND</b>												Unaudited	Adopted	Adopted	Δ %	
A/C Num.	Categories & Descriptions	12/31/12 Actual	12/31/13 Actual	12/31/14 Actual	12/31/15 Actual	12/31/16 Actual	12/31/17 Budget	12/31/18 Budget	vs. Prior Yr Amended \$	%						
<b>Revenues</b>																
4801	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
4902	Other Revenue	0	1,861,748	394,578	(0)	160	0	0	0	0	0	0	0	0	0	0.0%
4904	Contri Health	1,559,289	4,556	1,818,829	1,411,204	1,468,458	1,575,000	1,636,632	61,632	3.9%						
4907	Employee Health Contrib.	117,930	144,483	203,608	152,004	144,520	142,212	153,162	10,950	7.7%						
4910	Employee Dental Contrib.	0	0	13,423	17,210	16,846	16,605	8,721	(7,884)	-47.5%						
4911	Employee Vision Contrib.	0	0	582	0	0	0	0	0	0.0%						
4992	Transfers Operating	0	800,000	0	0	94,394	0	0	0	0.0%						
	<b>Total Revenues</b>	<b>1,677,219</b>	<b>2,810,787</b>	<b>2,431,021</b>	<b>1,580,418</b>	<b>1,724,377</b>	<b>1,733,817</b>	<b>1,798,515</b>	<b>64,698</b>	<b>3.7%</b>						
<b>Expenses</b>																
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimates</b>								
5102	Fringe Benefits	0	0	4,461	4,157	5,332	5,448	4,816	(632)	-11.6%						
5104	Fringe Benefits	0	0	201	459	642	643	803	160	24.9%						
5210	Prof & Spec Svc	96,533	85,179	87,970	37,704	25,827	25,903	25,457	(446)	-1.7%						
5246	Health Ins Clms	1,780,281	1,978,754	1,216,168	16,342	0	0	-	0	0.0%						
5247	Health Ins Prem	438,910	394,881	301,444	1,335,962	1,440,767	1,834,971	1,696,272	(138,699)	-7.6%						
5297	Health Insurance Incent.	0	0	63,625	57,850	96,075	98,057	96,600	(1,457)	-1.5%						
5609	Other	2,610	3,880	5,448	1,094	0	0	-	0	0.0%						
	<b>Total Expenses</b>	<b>2,318,334</b>	<b>2,462,694</b>	<b>1,679,317</b>	<b>1,453,569</b>	<b>1,568,644</b>	<b>1,965,022</b>	<b>1,823,948</b>	<b>(141,074)</b>	<b>-7.2%</b>						
	<b>Operating Income (Loss)</b>	<b>(641,115)</b>	<b>348,093</b>	<b>751,703</b>	<b>126,850</b>	<b>155,734</b>	<b>(231,205)</b>	<b>(25,433)</b>								
	Transfer to Police Station Fund							669,212								
	Transfer to Port and Harbor Reserves							171,429								
	Transfer to Water Reserves							88,424								
	Transfer to Sewer Reserves							70,936								
	<b>Total Transferred:</b>							<b>1,000,000</b>								
	<b>Ending Fund Balance</b>	<b>414,288</b>	<b>762,381</b>	<b>1,514,085</b>	<b>1,640,934</b>	<b>1,796,668</b>	<b>1,565,463</b>	<b>540,030</b>								

City of Homer  
2018 Operating Budget

<b>610 ISF - LEAVE CASH OUT</b>											
A/C Num.	Categories & Descriptions	12/31/12	12/31/13	12/31/14	12/31/15	12/31/16	Adopted	Amended	Adopted	Δ %	
		Budget	Budget	Budget	Budget	Budget	12/31/17 Budget	12/31/17 Budget	12/31/18 Budget	From Prior Yr	Amended %
<b>Transferred In</b>											
4904	Contribution From General Fund	113,352	141,655	111,878	139,522	147,492	233,451	233,451	161,373	(72,078)	-30.9%
4904	Contribution From Water Fund	15,699	21,824	14,622	11,921	5,586	12,361	12,361	9,774	(2,587)	-20.9%
4904	Contribution From Sewer Fund	20,093	25,574	14,527	11,094	23,735	23,872	23,872	10,186	(13,686)	-57.3%
4904	Contribution From Harbor Fund	35,855	42,163	32,905	23,038	29,971	68,519	68,519	57,636	(10,883)	-15.9%
	<b>Total Transferred In</b>	<b>184,999</b>	<b>231,216</b>	<b>173,932</b>	<b>185,575</b>	<b>206,784</b>	<b>338,203</b>	<b>338,203</b>	<b>238,969</b>	<b>(99,234)</b>	<b>-29.3%</b>
<b>Expenses</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimates</b>		
5102	GENERAL FUND - LEAVE CASH OUTS	8,026	12,405	6,884	14,802	4,154	8,800	8,800	6,935	(1,865)	-21.2%
5104	GENERAL FUND - LEAVE CASH OUTS	167	1,326	0	290	0	-	-	0	0	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	105,005	177,185	88,054	216,306	119,178	145,742	145,742	150,375	4,633	3.2%
	<b>Total General Fund</b>	<b>113,199</b>	<b>190,915</b>	<b>94,938</b>	<b>231,398</b>	<b>123,332</b>	<b>154,542</b>	<b>154,542</b>	<b>157,310</b>	<b>2,768</b>	<b>1.8%</b>
5102	WATER - LEAVE CASH OUT	275	2,219	228	263	462	427	427	244	(183)	-42.8%
5104	WATER - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	WATER - LEAVE CASH OUT	3,459	28,834	5,208	1,013	9,966	7,755	7,755	9,284	1,529	19.7%
5102	SEWER - LEAVE CASH OUT	682	643	1,525	1,426	9	989	989	480	(509)	-51.4%
5104	SEWER - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	SEWER - LEAVE CASH OUT	8,174	8,226	19,774	18,518	3,587	14,814	14,814	9,449	(5,365)	-36.2%
	<b>Total Water &amp; Sewer</b>	<b>12,590</b>	<b>39,922</b>	<b>26,735</b>	<b>21,221</b>	<b>14,024</b>	<b>23,985</b>	<b>23,985</b>	<b>19,457</b>	<b>(4,528)</b>	<b>-18.9%</b>
5102	PORT - LEAVE CASH OUT	1,563	1,235	2,116	3,771	401	2,177	2,177	1,403	(774)	-35.6%
5104	PORT - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	PORT - LEAVE CASH OUT	17,198	18,155	27,618	50,887	34,594	43,181	43,181	54,783	11,602	26.9%
	<b>Total Port &amp; Harbor</b>	<b>18,761</b>	<b>19,390</b>	<b>29,734</b>	<b>54,659</b>	<b>34,995</b>	<b>45,358</b>	<b>45,358</b>	<b>56,185</b>	<b>10,827</b>	<b>23.9%</b>
	<b>Total Payments to Employees</b>	<b>144,549</b>	<b>250,227</b>	<b>151,407</b>	<b>307,277</b>	<b>172,351</b>	<b>223,885</b>	<b>223,885</b>	<b>232,953</b>	<b>9,068</b>	<b>4.1%</b>
	<b>Change in Net Position</b>	<b>40,450</b>	<b>(19,011)</b>	<b>22,525</b>	<b>(121,702)</b>	<b>34,432</b>	<b>114,318</b>	<b>114,318</b>	<b>6,016</b>		
	<b>Fund Balance</b>	<b>(36,578)</b>	<b>(55,589)</b>	<b>(33,064)</b>	<b>(154,766)</b>	<b>(120,334)</b>	<b>(6,016)</b>	<b>(6,016)</b>	<b>(0)</b>	<b>6,016</b>	<b>-100.0%</b>

**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

**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	Total
<b>Transfer from</b>	100-0149	100-0149	100-0160	100-0160	100-0170	200-0400	200-0500	200-0500	200-0500	400-0000-2306	
<b>Loan Amount</b>	\$ 22	\$ 85,631	\$ 121	\$ 21	\$ 1,064	\$ 6,284	\$ 65,318	\$ 103,953	\$ 1,350	\$ 29,294	\$ 293,058
<b>Payback Schedule</b>	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
<b>Total Payback</b>	<b>22.00</b>	<b>85,631.00</b>	<b>121.00</b>	<b>21.00</b>	<b>1,064.00</b>	<b>6,284.00</b>	<b>65,318.00</b>	<b>103,953.00</b>	<b>1,350.00</b>	<b>29,294.00</b>	<b>293,058.00</b>
<b>Loan Balance</b>	0	0	0	0	0	0	0	0	0	0	\$ -

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

Payback to Depreciation Reserve Funds:	200-0400	200-0500	400-0600
<b>Transfer from</b>	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
<b>Transfer to</b>	<b>256-0378</b>	<b>256-0379</b>	<b>456-0380</b>

**City of Homer  
2018 Operating Budget**



## **INVESTMENTS**

---

**This section is for information only.**

**The City Code 3.10 governs the City's investments.**

**Basic objectives:**

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

**Authorized Investment Instruments (City Code 3.10.040):**

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

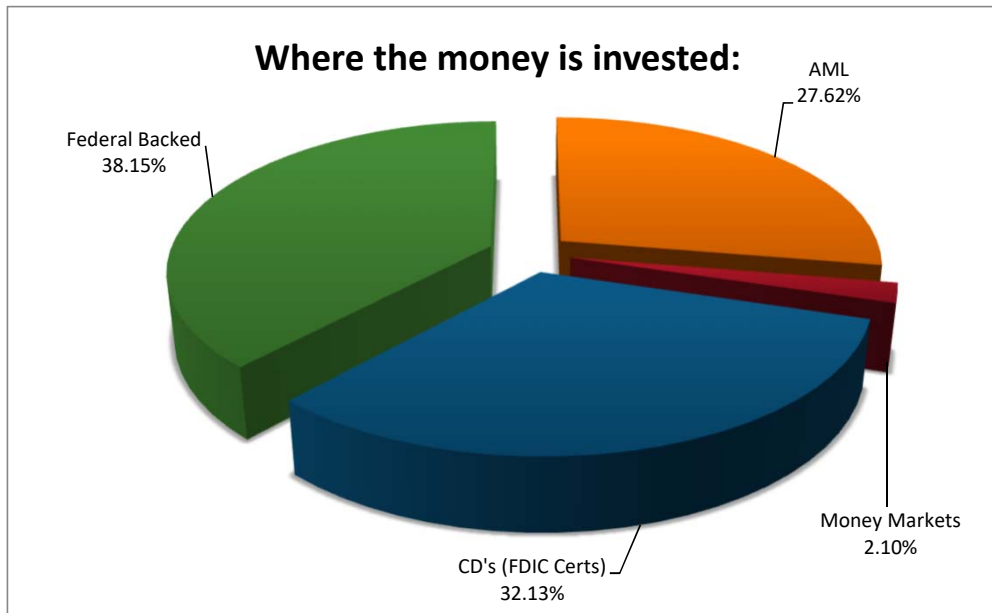
# CITY OF HOMER Treasurer's Report

As of:

**December 31, 2017**

<b>INVESTMENT BY INSTITUTION:</b>	<b>\$ Invested</b>	<b>% Of \$ Invested</b>
Alaska Municipal League	\$ 6,146,506	28%
Pro-Equities	\$ 16,110,015	72%
<b>Total Cash and Investments</b>	<b>\$ 22,256,520</b>	<b>100%</b>

<b>MATURITY OF INVESTMENTS:</b>	<b>AMOUNT</b>	<b>% Of Investment by Maturity Date</b>
1 to 30 Days	1/30/2018 \$ 6,614,768	35%
30 to 120 Days	4/30/2018 \$ 771,268	25%
120 to 180 Days	6/29/2018 \$ 1,021,365	7%
180 to 365 Days	12/31/2018 \$ 679,062	3%
Over 1 Year	\$ 13,170,057	29%
<b>TOTAL</b>	<b>\$ 22,256,520</b>	<b>100%</b>



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

**City of Homer  
2018 Operating Budget**

<u>Alaska Municipal League Investment Pool</u>						
<u>Account Desc.</u>	<u>Account #</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	
Alaska PRI (Pooled Fund)	0025751.1	4,802,545	7,210,576	9,118,347	4,139,393	
Alaska PRI (Library)	0025751.2	59,834	59,844	60,019	3,346	
Alaska PRI (Fire Dept)	0025751.3	49,426	49,431	49,576	36,709	
Alaska PRI (PERS)	0025751.4	263,119	263,154	263,813	265,990	
Alaska PRI (SUSTAIN Fund)	0025751.5	15,237	15,237	15,282	15,401	
Natural Gas	0630651	1,270,216	1,576,283	1,672,584	1,685,667	
<b>Total</b>		<b>6,460,377</b>	<b>9,174,525</b>	<b>11,179,621</b>	<b>6,146,506</b>	

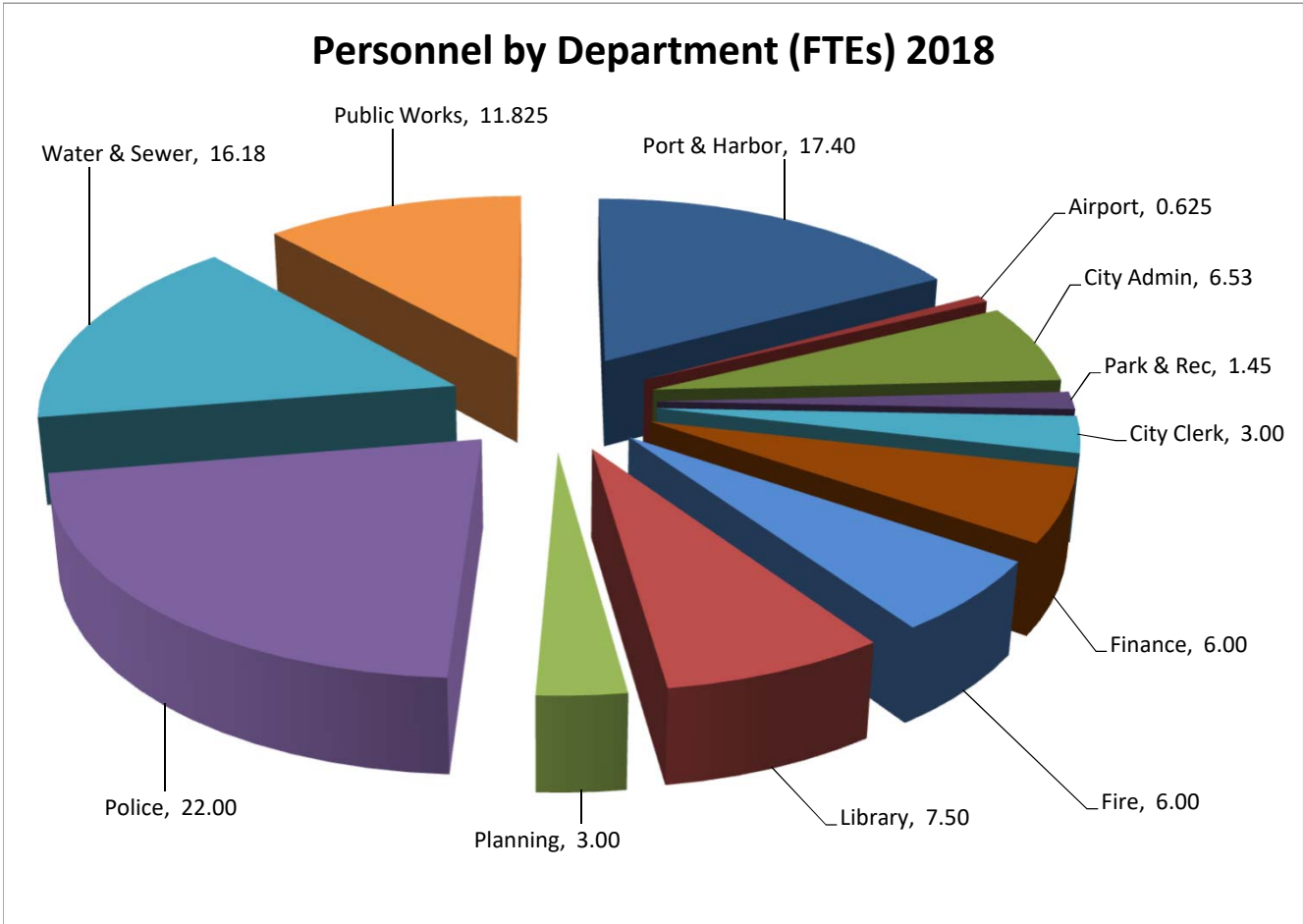
An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”



**City of Homer  
2018 Operating Budget**



<u>Department</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	
Port & Harbor	17.40	17.40	0.00
Airport	0.625	0.60	0.025
City Admin	6.53	6.53	0.00
Park & Rec	1.45	2.05	(0.60)
City Clerk	3.00	3.00	0.00
Finance	6.00	6.00	0.00
Fire	6.00	6.00	0.00
Library	7.50	7.50	0.00
Planning	3.00	3.00	0.00
Police	22.00	22.00	0.00
Water & Sewer	16.18	16.18	0.00
Public Works	11.825	11.25	0.575
<b>Total FTE</b>	<b>101.50</b>	<b>101.50</b>	

HOURLY SALARY SCHEDULE with 0.5% COLA increase for FY 2018 Budget:

Implement: January 1, 2018

COLA	ANNUAL MERIT STEPS																								
0.5%	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O										
1	12.13	12.63	12.98	13.37	13.72	14.11	14.51	14.92	15.77	16.23	16.72	17.24	17.75	18.28	18.83										
2	13.00	13.53	13.93	14.32	14.72	15.14	15.57	16.02	16.92	17.45	17.95	18.49	19.05	19.63	20.22										
3	13.89	14.46	14.87	15.28	15.72	16.16	16.62	17.07	18.07	18.60	19.17	19.74	20.34	20.94	21.57										
4	14.76	15.36	15.80	16.23	16.70	17.18	17.66	18.17	19.20	19.78	20.37	20.98	21.62	22.26	22.93										
5	15.61	16.27	16.72	17.20	17.68	18.19	18.68	19.23	20.32	20.94	21.57	22.21	22.86	23.56	24.26										
6	16.48	17.16	17.65	18.14	18.65	19.19	19.73	20.28	21.45	22.07	22.74	23.43	24.13	24.86	25.61										
7	17.36	18.06	18.55	19.08	19.64	20.18	20.75	21.34	22.54	23.23	23.92	24.63	25.38	26.13	26.92										
8	18.19	18.94	19.47	20.02	20.57	21.16	21.76	22.37	23.65	24.35	25.10	25.84	26.61	27.42	28.24										
9	19.04	19.82	20.37	20.95	21.55	22.16	22.77	23.42	24.74	25.49	26.26	27.03	27.85	28.68	29.55										
10	19.87	20.68	21.27	21.87	22.48	23.13	23.77	24.46	25.84	26.61	27.41	28.24	29.09	29.97	30.86										
11	20.69	21.56	22.17	22.77	23.43	24.09	24.76	25.46	26.92	27.73	28.56	29.41	30.30	31.21	32.14										
12	21.55	22.41	23.03	23.70	24.36	25.06	25.76	26.49	28.00	28.82	29.70	30.60	31.51	32.46	33.44										
13	22.34	23.26	23.92	24.60	25.29	26.00	26.72	27.50	29.04	29.92	30.81	31.76	32.70	33.70	34.70										
14	23.16	24.10	24.78	25.48	26.22	26.95	27.72	28.49	30.11	31.01	31.95	32.89	33.89	34.91	35.96										
15	23.97	24.94	25.66	26.38	27.11	27.89	28.69	29.49	31.17	32.09	33.06	34.04	35.06	36.12	37.21										
16	24.76	25.79	26.51	27.25	28.03	28.81	29.64	30.49	32.19	33.17	34.17	35.19	36.24	37.34	38.45										
17	25.57	26.60	27.35	28.13	28.93	29.76	30.60	31.45	33.25	34.24	35.26	36.31	37.41	38.53	39.68										
18	26.36	27.43	28.20	29.00	29.82	30.67	31.54	32.44	34.27	35.32	36.35	37.45	38.57	39.73	40.91										
19	27.15	28.27	29.04	29.88	30.71	31.58	32.48	33.39	35.30	36.34	37.45	38.57	39.73	40.91	42.14										
20	27.91	29.04	29.89	30.72	31.59	32.49	33.40	34.36	36.30	37.40	38.52	39.68	40.85	42.09	43.35										
21	28.70	29.88	30.71	31.57	32.48	33.38	34.33	35.32	37.32	38.43	39.59	40.77	42.00	43.27	44.56										
22	29.48	30.67	31.52	32.44	33.34	34.28	35.25	36.25	38.31	39.46	40.64	41.87	43.10	44.40	45.74										
23	30.21	31.45	32.35	33.27	34.20	35.16	36.17	37.19	39.30	40.48	41.68	42.93	44.22	45.56	46.91										
24	30.98	32.23	33.15	34.08	35.06	36.05	37.05	38.11	40.28	41.50	42.73	44.01	45.33	46.69	48.09										
25	31.75	33.04	33.95	34.91	35.92	36.91	37.97	39.02	41.25	42.48	43.76	45.07	46.43	47.81	49.26										

*Value Based*

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

**4245 - Waste Oil Disposal Recovery**

**4249 - Oil Spill Recovery**

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

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

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

### **4314 – Taxi/Chauffeurs/Safety Inspections**

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

### **4319 – Sale of Electrical Supplies**

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

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

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

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

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

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

**4507 - Library Grant -** State library grant funds received.

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

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

**4514 - Other Grants:** Miscellaneous grants received by departments.

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

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

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

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

**4706 – Fish Grinding:** Fee charged for Fish Grinding.

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

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

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

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

**4930 - Other Finance Source:** Other finance source proceeds.

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

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

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

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

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

**4992 - Transfers:** Operating transfers from another department.

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

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

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

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

**5105 - Overtime:** Overtime pay @ appropriate rate.

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

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

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

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

**5203 - Fuel/Lube:** Fuel and lube supplies.

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

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



# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**5228 - Books:** Cost of books purchased.

**5229 - Periodicals:** Cost of periodicals purchased.

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

**5606 - Bad Debt Expense:** Uncollectible accounts written off.

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

**5608 - Interest:** Cost of borrowing monies.

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

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

**5625- Impound Costs:** The costs to impound vehicles.

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

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

**5801 - Museum:** Contributions from the City.

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

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

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

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

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

# CITY OF HOMER

---

## ACCOUNT DESCRIPTIONS

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

**5990 - Transfers:** Transfers to another  
fund/department.

# CITY OF HOMER

---

## BUDGET GLOSSARY

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

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

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

**AML** - Stands for "Alaska Municipal League".

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

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

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

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

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

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

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

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

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

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

# CITY OF HOMER

---

## BUDGET GLOSSARY

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

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

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

**EDC** - Stands for "Economic Development Commission".

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

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

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

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

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

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

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

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

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

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

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

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

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



# CITY OF HOMER

---

## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 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.

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”