

CITY OF HOMER

ADOPTED BUDGET

**FOR
FISCAL YEAR JANUARY 1, 2012 - DECEMBER 31, 2012**

AS SUBMITTED BY:

**Walt Wrede
City Manager**

**ADOPTED BY HOMER CITY COUNCIL
ON DECEMBER 12, 2011**

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City of Homer

City Manager
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Homer, Alaska 99603
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Mayor & City Council
City of Homer
491 East Pioneer Avenue
Homer, Alaska 99603

Year 2012 Budget Message

Dear Mayor & Council Members:

The FY 2012 budget includes the operating and capital plans for 2012 as well as projections for the City's operational funds through fiscal year 2014.

This budget is the result of many hours of hard work, number crunching, and program review by the department heads and their staffs. I would especially like to thank Regina Mauras, the Finance Director, for her immeasurable contribution to this effort. I also wish to express my sincere appreciation to the Homer City Council who spent many hours reviewing and amending the document and listening to public testimony. The Budget is the most important planning and policy document that the Council is responsible for. I appreciate all of the input and guidance the Council provided as we worked our way through the approval and adoption process.

I believe that this budget document contains more information and is easier to read than ever before. The budget contains new graphics and data regarding personnel costs that I think the Council and the public will find helpful. The budget is also noteworthy because for the first time in several years, it does not contain significant cuts, additional unfunded staff positions, or reductions in programs or services. The budget also provides for contributions to depreciation accounts, something Council has not been able to do recently. The budget incorporates the transfer of the port maintenance function from the Public Works Department to the Port and Harbor Department. It also recognizes some savings from improvements in energy efficiency in City buildings and facilities and establishes new employee contributions to the cost of health insurance.

Three basics of the City of Homer budgeting process deserve review; the Mission Statement, the Basis of Accounting, and the Tax Rate:

Mission Statement - The City of Homer's mission is to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens

needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, parks, community recreation, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning, and general administration.

Basis of Accounting - Governmental fund types are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures are generally recognized when a related fund liability is incurred. An exception to this general rule is principal and interest on general long term debt which is recognized when due. Pre-payment of insurance and similar services extending over more than one year is allocated to the years benefited.

The Proprietary Fund type [Enterprise Fund] is accounted for using the accrual basis of accounting, wherein revenues are recognized when earned and expenditures are recognized when a liability is incurred.

Tax Rates - The City Code of Ordinances, Section 9.16.020, establishes a maximum 6.00 mill tax levy for operations of the City's general government. The mill rate cap is in effect in the years that the city levies the general sales tax. The General Fund property tax rate for FY12 is 4.5 mills and the sales tax rate is 4.5%. These tax levies are unchanged from last year. Effective January 1, 2009, a voter initiative generated ordinance was passed by the Kenai Peninsula Borough to exempt non-prepared foods from the Borough sales tax for the months of September through May. The City of Homer voters followed the Kenai Peninsula Borough's lead and exempted non-prepared foods from the local sales tax for the same period in 2009.

The 2012 Budget Adoption and Amendment Process -

The budget is adopted in December of each year. Subsequent amendments to the budget are handled through ordinances which are booked when approved by the City Council. This process provides an opportunity for public comment each time the budget is adjusted. Further, this process provides the Mayor and Council with more adequate and timely information upon which they can rely in setting City policy:

- Expenditures of budgeted funds, which are above the City Managers authorization level, and are not specifically authorized in the budget, (such as contracts) will be brought to the Council by Resolution for approval.
- Each proposed new expenditure of non-budgeted funds is brought to Council for approval via a budget amendment/appropriation ordinance. This provides the Council and public with a timely opportunity to examine the proposed new expense.
- Each quarter the Mayor and Council are provided reports from the Finance department detailing City expenditures and encumbered funds to date. The reports also itemize percentages of budget expended to date and summarize changes to the General Fund, Port & Harbor Fund, Water Fund and Sewer Fund.

This “*real-time budgeting*” has resulted in substantial savings of time and money and provides the Mayor, Council and Public with more accurate and timely informational tools to make sound financial decisions.

The Adopted Budget

The City Council adopted a budget for 2012 that includes total expenditures of \$21,156,813. That total includes \$10,798,066 for the General Fund, \$ 3,348,888 for the Water and Sewer Special Service Fund, \$3,684,595 for the Port and Harbor Enterprise Fund, \$1,969,392 for capital projects, and \$1,763,872 for the Internal service Fund.

General Fund

The 2012 General Fund budget of \$10,798,066 represents an increase in expenditures of \$637,960 or 6.3%. The FY11 Adopted General Fund Budget was \$10,160,106. The FY 2012 Budget is basically a status quo or maintenance budget. The increase in expenditures can be accounted for almost entirely by transfers to depreciation and fleet reserve accounts and the fact that the City is now required to present PERS relief funding as both a revenue and expense in the budget.

The total projected revenue for the 2012 General Fund Budget is \$10,791,894. This includes \$2,844,472 in property tax revenues and \$4,451,802 in sales tax; the two primary sources of operating revenue. The property tax mil rate (4.5) and the sales tax rate (4.5%) remain unchanged from the prior year. This revenue projection represents an increase over the 2011 projection of \$672,819. The primary reason for the increase is PERS Relief Revenue and greater than anticipated sales tax revenues in 2011; a factor in projections for the succeeding year. Total taxable property values and property tax revenues are expected to decline slightly from the current year.

Overall, the General Fund is in much better shape than it has been the past couple of years. Fortunately, the Council did not have to discuss layoffs, eliminating entire programs, or reducing the level of services like it has the past several years. For the first time since 1999, the City is able to include transfers to the depreciation and fleet reserves in the budget.

However, the fact that the City was able to adopt a “maintenance” budget should not deflect attention away from the structural problems which remain. This budget does not significantly “grow” the General Fund Reserves and the amount transferred to depreciation accounts is far below what is optimal and recommended. The number of vacant and unfunded positions continues to be a problem and the uncertainty about the economy and the loss of revenue associated with the sales tax exemption for unprepared foods casts doubt over future revenues.

Water and Sewer Utility Fund (Special Revenue Fund)

The Water/Sewer Utility Fund operating budget for 2012 is \$3,348,888. This represents a decrease in budgeted expenditures from FY 2011 of \$180,020. The decrease in expenditures is explained almost entirely by the fact that only \$200,000 was transferred into the depreciation reserves; a decrease of \$300,000 from the year before. The Council reduced the amount transferred into depreciation because those reserves are relatively healthy and it did not want to adjust the fee schedule for water and sewer rates. Revenues for 2012 are uncertain. A review of actual revenues and consumption for 2011 would suggest that revenue projections should be adjusted downward from the previous year. However, revenue should increase overall due to the fact that customer service charges will be implemented this year for units within multifamily dwellings such as apartment buildings.

The Water and Sewer Utility Fund remains vulnerable because of the basic structural flaws discussed in the past. The City owns a production and distribution system infrastructure that is very expensive to operate and maintain and has relatively few customers to pay for it. The City has a reliable source of funds to build things and expand the infrastructure (dedicated sales tax) but inadequate funds to maintain it all (user fees). There is intense political pressure to keep fees down even though doing so may not be in the long term best interest of the Fund. The Fund debt load is significant and will limit opportunities to finance new projects or expansion of the distribution and collection system for the next few years. This is a problem because one of the solutions to the revenue problem is to increase the number of customers.

Port and Harbor Enterprise Fund

The FY 2012 Port and Harbor Enterprise Fund operating budget is \$3,684,595. This represents an increase in expenditures of \$155,687 over the prior year. The increase in expenditures is tied to inflation and the fact that PERS relief expenses must be shown. Transfers to reserves were decreased by \$30,000 in order to keep fees at current levels. Revenues are projected to be at the same level as the prior year. This is basically a "maintenance" or status quo budget. It includes no new positions or services.

The Port and Harbor Enterprise Fund is solvent but at present it is essentially treading water. This budget covers day to day operating expenses and that is about it. The City has deferred maintenance, repair, replacement, and investment in this vital infrastructure for too long. There is room to generate more revenue that can be reinvested in the port and harbor however, deciding how to increase revenues and where to spend the additional money can be difficult. Political pressure to keep fees down has often trumped good management. As a result, fees have not kept up with inflation and they do not generate enough revenue to address basic depreciation. Because the City has not raised fees as it should and has not kept up with maintenance, repair, and replacement, the decisions get harder and the necessary fee increases more drastic.

The Enterprise Fund does not have as much in its depreciation reserve account as it should given its assets and the value of its infrastructure. Instead of transferring \$500,000 a year to this account, the City should be transferring three times that much. The Enterprise Fund

is also developing a problem with retained earnings and cash on hand. This is getting dangerously low and it means that the Fund does not have much margin for error if a large and unforeseen expense occurs or revenues suddenly decline.

Future Policy Issues –

The City of Homer will be faced with some very large financial issues in the coming year which have the potential to result in substantial impacts upon the economy and the finances of the City. One of those issues is uncertainty over the future direction of the economy and City revenues generally. This applies to all three of the major funds. Major decisions the Council will wrestle with this year include whether to increase fees and sell revenue bonds (\$4 to 6 Million) to repair harbor infrastructure and facilities and whether to finance the construction of a gas distribution system within the City limits; estimated to be anywhere from \$ 6 Million to \$11 Million, depending upon the scope of the project.

Acknowledgments -

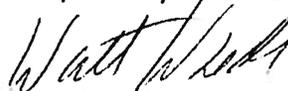
I wish to express my appreciation to all members of the City of Homer's Staff for their dedicated service during the past year. A special thanks to Finance Director, Regina Mauras, and her staff for preparation of this budget document. The invaluable help given by the entire municipal workforce in the preparation of the FY12 budget is also acknowledged. Each employee's contribution combined to develop a budget that provides Homer residents with a high level of service at the lowest possible cost. ***This plan for 2012 could not have been accomplished without the enthusiastic help of all City employees. Thank you.***

I would also like to thank the Mayor and the Council for their interest, support, suggestions, and participation in the creation of this budget. I believe this proposed budget allows the staff to conduct the financial affairs of the City of Homer in a progressive and responsible manner. ***Thank you.***

The Future -

The City of Homer has the best municipal workforce in the state. These dedicated employees make the City of Homer a great place to live, work, visit, and conduct business. While the City of Homer may face interesting challenges in 2012 and beyond, the future is indeed bright - - the best days are still ahead.

Respectfully submitted,



Walt Wrede
City Manager

CITY OF HOMER

DESCRIPTION OF BUDGET 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, Project, Debt Service, Internal Service, Investments, and Permanent fund. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund, or department/division within a fund, has a page of narrative which describes the general and specific objectives of the fund, proposed program changes, and explanation of changes in particular accounts. There is also a page detailing the expenditures by account number. Expenditure information includes the Council's adopted or amended appropriation and historical information from three prior fiscal years.

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

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

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

CITY OF HOMER

THE BUDGET PROCESS

The budget process begins in August when Finance submits budget work sheets, including salary and fringe benefits cost, to each department. The Manager meets with the Department Heads and outlines his general budget policies and goals at this time.

By the third Friday in September the City Manager 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, wage and benefits, or other issues with potential impact on the City's overall financial condition.

The departmental budgets are received by the finance department and entered into the computerized budgeting system. This information is shown in the budget document on the department budget pages in the "Manager's proposed" column. The resulting computer reports are then routed to the department heads for their review. After adjustments are made, the Manager, along with the Finance Director and the appropriate department head, reviews each departmental budget. As the Manager makes changes to the department's proposed budget, his recommended changes are entered into the computerized budget system under the "Manager's proposed" column for the preliminary budget document. The City Council makes the final adjustments to the budget, and the final budget amounts appear in the "Council adopted" column of the final budget document.

In accordance with Homer City Code 3.05, the City Manager will submit to the City council the proposed budget by the third Friday in October and at a 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. In FY2010, the proposed budget will be submitted to the Council on September 13, the Council has the option of holding work sessions on the budget throughout October and November. The ordinance setting the level of appropriation for fiscal year 2011 is introduced at the second Council meeting in November. After holding public work sessions is scheduled for adoption at the first meeting in December.

After the budget has been established, the Council may transfer appropriations between major classifications or department by resolution; however, transfer of appropriations between funds must be done by ordinance. The City Manager has the authority to transfer amounts up to \$10,000 within a department.

CITY OF HOMER

FUND DESCRIPTION

The City of Homer's financial system involves the use of 33 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Debt Funds, and Reserve Funds.

Fund accounting has always been used as a control device to segregate financial resources and ensure that the segregated resources were only used for their intended purpose. The use of funds for financial reporting demonstrates accountability.

There are three broad fund categories: **Governmental Funds, Proprietary Funds, and Fiduciary Funds.**

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 months 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 are 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

FUND 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, Water, Sewer, and Port/Harbor. 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

FUND 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 re to be repaid using the savings that are achieved.

FIDUCIARY FUNDS

Agency Funds: An agency fund is used to account for assets held by the City. Agency funds are custodial in nature and do not involve measurement of operations. This fund generally serves as a clearing account. The City has two such accounts – (1) Library contributions and (2) Fire Department contributions.

Library Contributions Fund: For the City of Homer is include funds received by the Homer Public Library, Inc. until such time as disbursements are requested.

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

CITY OF HOMER

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 a December 31 year-end. A wide range of services are provided by the City for the citizens of Homer and surrounding areas. Some of the services are planning and zoning, docks & small boat harbor, airport facility, water and wastewater services, library, parks and recreation, police protection, jail facilities, fire and emergency medical services and general administrative services. 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.

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.

CITY OF HOMER

Financial Policies

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 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.

CITY OF HOMER

Financial Policies

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 agency's 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

2012 PROPOSED BUDGET DEVELOPMENT SCHEDULE

DATE	TIME	EVENT
7/25/2011	6:00 PM	Budget Schedule to Council
8/5/2011		Submit to departments, budget work sheets including salary and fringe benefit costs.
8/8/2011	5:00 PM	During Committee of the Whole, Council to discuss budget priorities for the coming year.
8/8/2011	6:00 PM	Regular Meeting-Public Hearing, Council to seek public input on budget priorities for the coming year.
8/15/2011		Complete budget work sheets, including narratives, and justifications to finance.
8/22/2011	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund.
8/31/2011		Compile data and return copy to departments for review.
9/9/2011	Week of	City Manager & Finance Director review budget requests with Department Heads.
9/12/2011		Preliminary budget assumptions to council.
9/26/2011		City Manager submits Draft Proposed Budget to Council.
10/10/2011	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour.
10/10/2011	6:00 PM	Regular Meeting - Public Hearing.
10/24/2011	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
10/24/2011	6:00 PM	Regular Meeting-Budget Ordinance and Resolutions Introduced.
11/28/2011	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
11/28/2011	6:00 PM	Regular Meeting - Public Hearing.
12/12/2011	6:00 PM	Regular Meeting - Public Hearing & Adoption of Proposed Budget.

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.

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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 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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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.

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

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

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

3.05.042 Alternative Funding for Depreciation.

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

3.05.043 Health Insurance Reserve Fund.

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

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

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

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

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

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

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

CITY OF HOMER – FACT SHEET

Government

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

History

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

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

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

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

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

CITY OF HOMER – FACT SHEET

Homer prides itself on being an ambitious, forward-thinking community that embraces responsible economic development. **Major goals for the next decade** include developing 30 acres in the heart of Homer as a new and vibrant “Town Center,” expanding the Deep Water Dock, adding additional boat harbor space, developing a new water source to meet the needs of a growing population, and bringing natural gas to Homer.

Homer is also gaining recognition for its **emphasis on sustainability**. It was the first community in Alaska to adopt a Climate Action Plan (2007) and the City of Homer has followed up with an employee sustainability guidebook and a program to improve energy efficiency and conservation in all City buildings and facilities.

Tax rates in Homer

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

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

Water and sewer service and rates

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

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

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

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ALASKA – KENAI PENINSULA – CITY OF HOMER



Land area

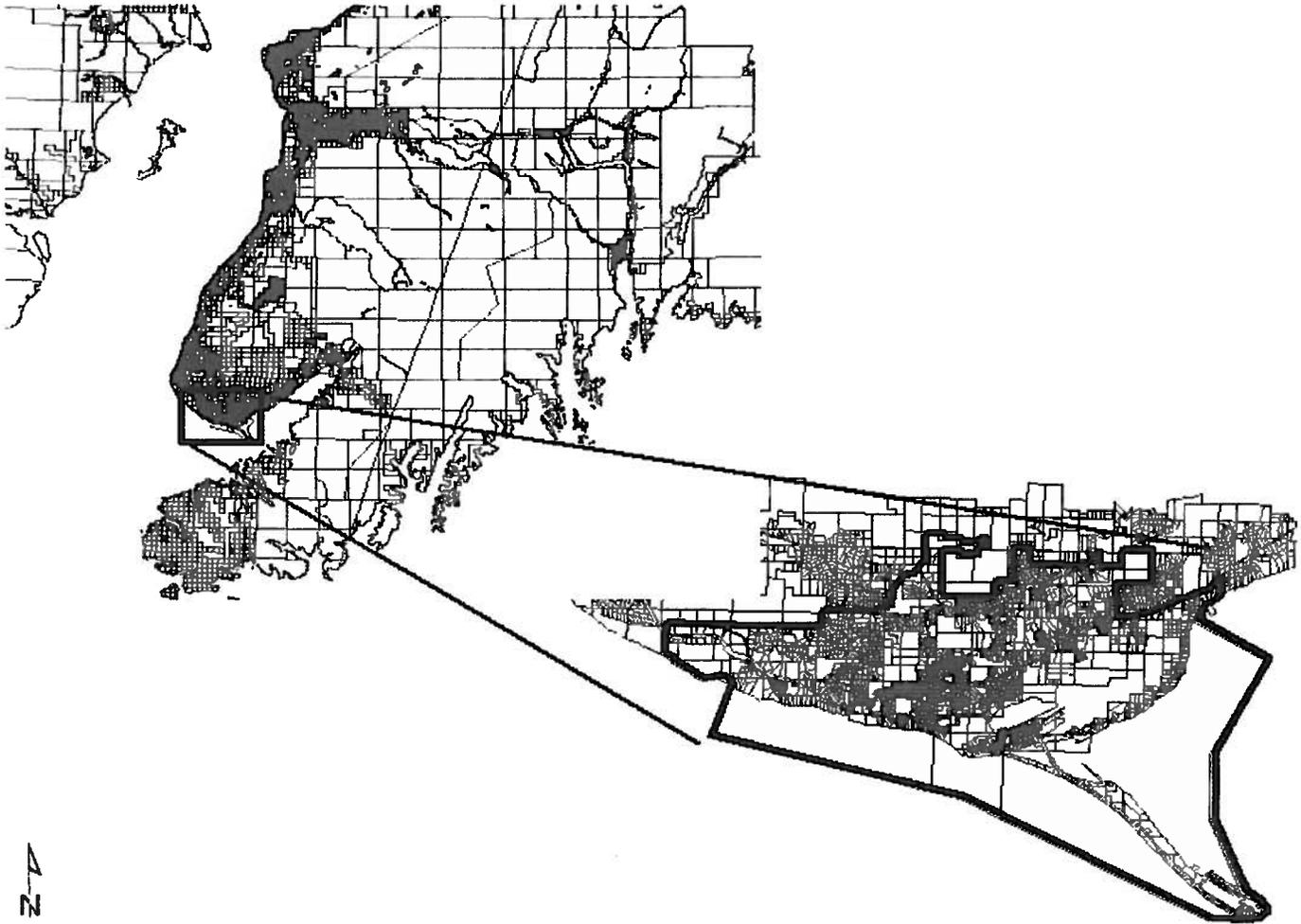
15 square miles of land and 10.5 square miles of water.

Location

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

CITY OF HOMER

CITY OF HOMER – CITY LIMITS



4-7

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

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 11-41(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2012 FOR THE GENERAL FUND, THE WATER-SEWER FUND, THE PORT/HARBOR FUND, DEBT FUNDS, CAPITAL RESERVE FUNDS (CONDITIONAL EXPENDITURES).

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statute, Title 29, the appropriations for Calendar Year ending December 2012 are appropriated as follows:

General Fund	\$10,798,066
Water-Sewer Fund	\$ 3,348,888
Port/Harbor Fund	\$ 3,684,595
Capital Projects	\$ 1,969,392
Internal Service Funds	\$ <u>1,763,872</u>
Total Expenditures	\$ 21,156,813

Section 2. Such amounts are appropriated to the objects and purposes stated in the adopted budget.

Section 3. A copy of the budget shall be certified by the City Clerk and filed in the Office of the City Clerk.

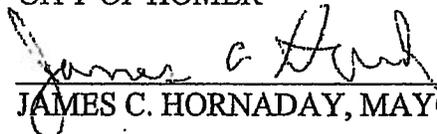
Section 4. The supporting Line Item Budget detail as presented by the Administration and reviewed by the City Council is incorporated as part of this Budget Ordinance.

Section 5. The property tax mill levy is set at 4.5 mills for 2012.

Section 6. This Ordinance is limited to approval of the Budget and appropriations for Calendar Year 2012, is a non code Ordinance and shall become effective January 1, 2012.

PASSED AND ENACTED by the Homer City Council on this 12th day of December, 2011.

CITY OF HOMER


JAMES C. HORNADAY, MAYOR

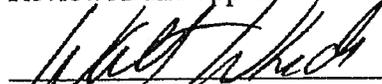
ATTEST:


JO JOHNSON, CMC, CITY CLERK

Introduction: 10/10/11
Public Hearing: 11/28/11, 12/12/11
Second Reading: 12/12/11
Effective Date: 1/01/12

Ayes: 6
Noes: 0
Abstain: 0
Absent: 0

Reviewed and approved as to form and content:


Walt E. Wrede, City Manager

Thomas Klinkner, City Attorney

Date: 1/25/12

Date: _____

Fiscal Note: See Line Item Budget and detail.

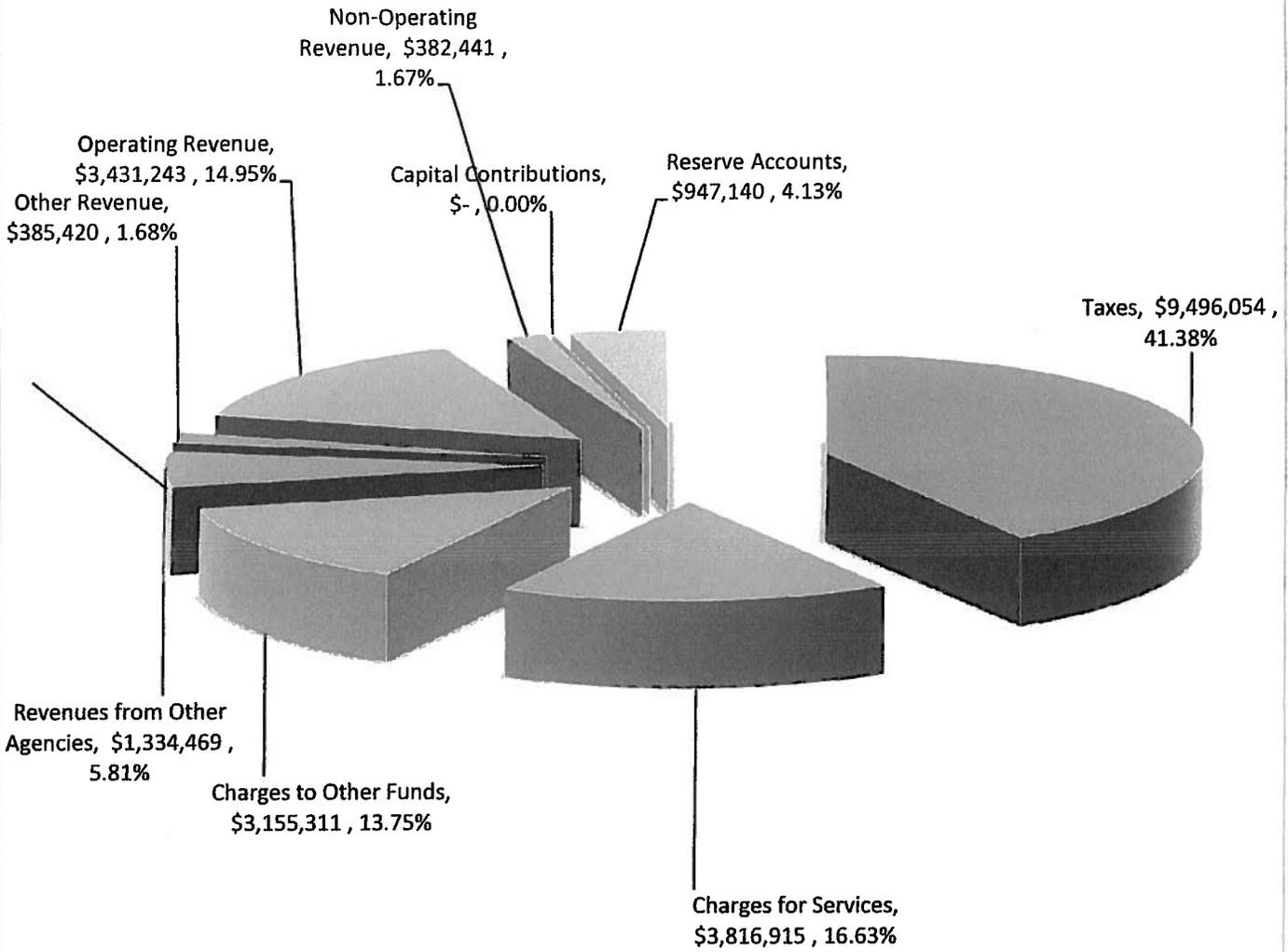


**City of Homer
2012 Operating Budget**

COMBINED REVENUES AND APPROPRIATIONS ALL FUND TYPES						
	General Fund	Capital Projects Fund	Enterprise - Port & Harbor	Special Revenue - Water & Sewer	Internal Service Funds	Total
Revenues:						
Taxes	\$ 7,296,274	\$ 2,199,780	\$ -		\$ -	\$ 9,496,054
Charges for Services	527,725	-	-	3,289,190	-	3,816,915
Charges to Other Funds	1,387,141	52,754	-	-	1,715,416	3,155,311
Revenues from Other Agencies	1,334,469	-	-	-	-	1,334,469
Other Revenue	246,285	-	-	-	139,135	385,420
Operating Revenue	-	-	3,431,243	-	-	3,431,243
Non-Operating Revenue	-	55,600	265,841	61,000	-	382,441
Capital Contributions	-	-	-	-	-	-
Reserve Accounts	-	947,140	-	-	-	947,140
Total Revenues	10,791,894	3,255,274	3,697,084	3,350,190	1,854,551	\$ 22,948,993
Expenditure/Expenses						
Personnel	7,146,153	-	1,645,917	1,660,472	-	10,452,542
Operations & Maintenance	3,108,843	-	1,139,340	916,106	1,763,872	6,928,161
Capital Outlay	-	460,067	-	-	-	460,067
Debt Service	99,824	1,051,900	-	-	-	1,151,724
Other Charges	-	457,139	393,483	536,518	-	1,387,140
Operating Transfers	443,246	-	505,855	235,792	-	1,184,893
Depreciation Expense	-	-	1,464,587	-	-	1,464,587
Total Expenditures/Expenses	10,798,066	1,969,106	5,149,182	3,348,888	1,763,872	\$ 23,029,114
Change in Fund Balance/Net Earnings	(6,172)	1,286,168	(1,452,098)	1,302	90,679	\$ (80,121)
Beginning Fund Balance/Net Assets	5,308,036	(1,371,017)	1,613,159	3,484,936	671,288	9,706,402
Ending Fund Balance/Net Assets	5,301,864	(84,849)	161,061	3,486,238	761,967	\$ 9,626,281

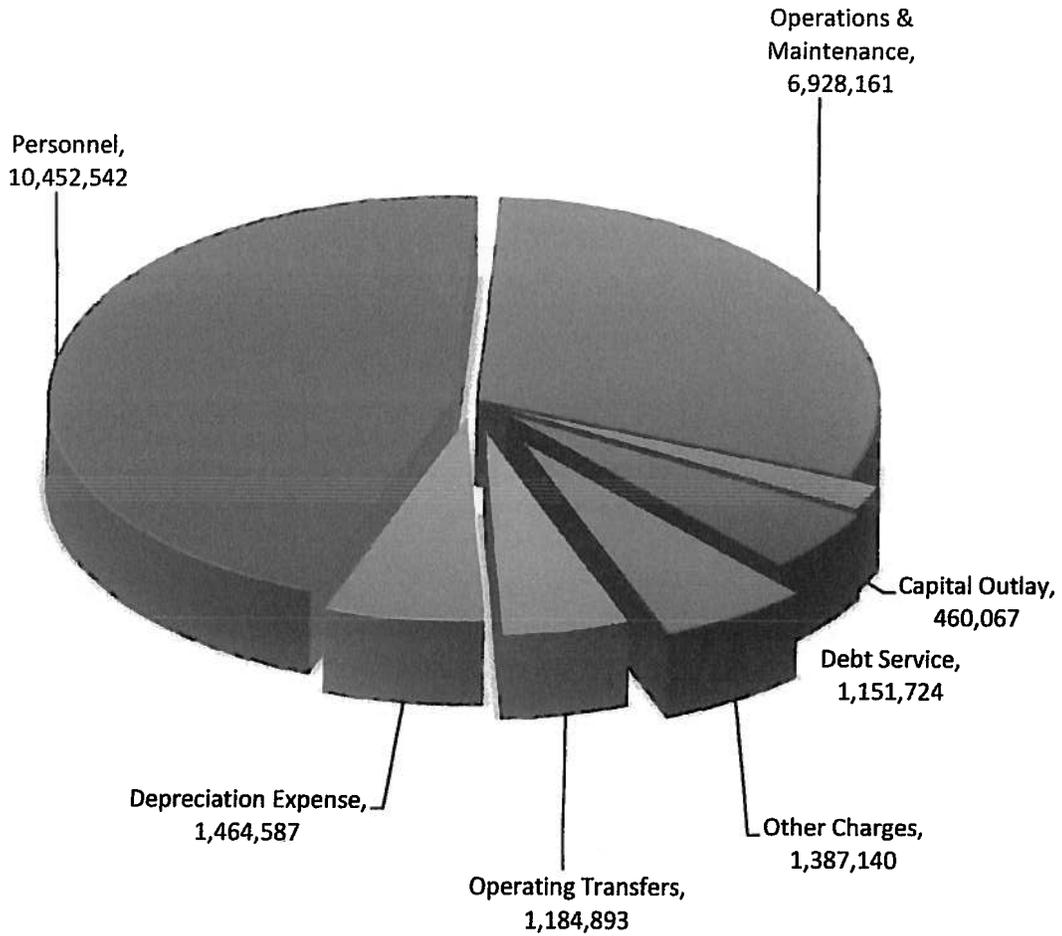
**CITY OF HOMER
2012 OPERATING BUDGET**

**TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2012
\$22,948,993**



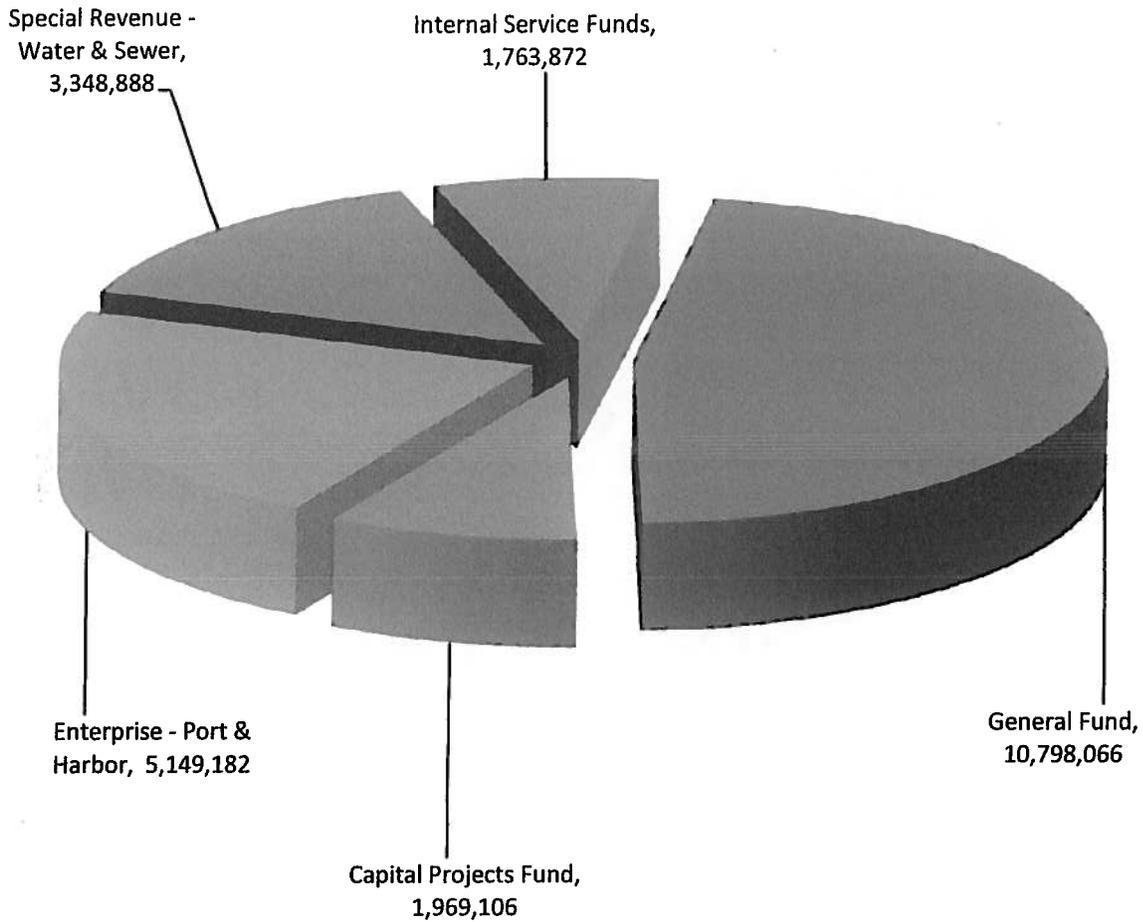
**CITY OF HOMER
2012 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2012 - \$23,029,400**



**City of Homer
2012 Operating Budget**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2012 - BY FUNCTION
23,029,400**



Note: In this graph, depreciation is considered in the Enterprise Funds.

CITY OF HOMER

Revenue Assumptions

Budget 2012

GENERAL FUND

4101 Real Property Tax

Real property values are established January 1 each year. Roll is certified June 1. If you pay in two installments the first installment is due September 15, second installment due November 15. If you choose to make one payment in full the due date is October 15. Estimates are based on historical data using 4.5 mills.

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase. The 2012 budget reflects a slight decrease in revenues.

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2008	\$609,308,462	18.9%	Actual	\$2,745,270	18.9%	Actual
2009	\$628,982,862	3.0%	Actual	\$2,676,885	-2.5%	Actual
2010	\$609,304,685	-3.13%	Actual	\$2,703,473	1.0%	Actual
2011	\$602,304,712	-.94%	Project	\$2,609,097	-0.9%	Project
2012	\$603,000,000	.12%	Budget	\$2,612,109	.1%	Budget

Real Property Tax Exemption Ordinance 06-59 authorized the exemption of \$20,000 of assessed value of residential property from real property taxes.

<u>Year</u>	<u>Exemption Amt</u>	<u># of Properties</u>	<u>Total</u>	<u>Tax Rate</u>	<u>Value</u>
2012	\$20,000	1,025	\$20,500,000	.0045	\$92,500

Budget Included in above

4102 Personal Property Taxes

Personal property values are established January 1 each year. Roll is certified June 1. If a taxpayer pays in two installments the first installment is due September 15, the second installment is due November 15. If the taxpayer chooses to make one payment in full the due date is October 15. Boat Tax is now reported as personal property tax.

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2008	\$24,988,891	9.5%	Actual	\$148,479	11.1%	Actual
2009	\$29,465,995	17.9%	Actual	\$179,288	20.7%	Actual
2010	\$40,149,911	36.2%	Actual	\$171,327	-4.4%	Actual
2011	\$28,000,000	-1.0%	Budget	\$167,342	-1.0%	Budget
2012	\$35,000,000	25.0%	Budget	\$149,363	-10.7%	Budget

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$64,715	25.8%	Actual
2009	\$58,999	(8.8%)	Actual
2010	\$54,662	(7.4%)	Actual
2011	\$60,000	1.7%	Budget
2012	\$60,000	0%	Budget

CITY OF HOMER

Revenue Assumptions

Budget 2012

GENERAL FUND CONTINUED

4104 Prior Year Taxes

Based on current delinquencies it is estimated collections will be \$18,000 for 2012.

4105 Penalties and Interest on Property Taxes

As delinquencies change so do penalties and interest. It is estimated that penalties and interest will be \$5,000 for 2012.

4201 Sales Tax

Total City sales tax is 4.5% and allocated to: General Fund - 3% (66.66% of total), HAWSP for water/sewer construction - .75% (16.67% of total) and HART for road/trail construction - .75% (16.67% of total). A grocery sales tax initiative is to be voted on in October which will exclude sales tax for non-prepared foods seasonally. Sales tax for the budget will be apportioned as follows:

<u>Year</u>	<u>General Fund</u>	<u>HART</u>	<u>HASWP</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2008	\$5,067,159	\$1,266,790	\$1,266,790	\$7,600,739	2.7%	Actual
2009	\$4,284,887	\$1,072,222	\$1,072,222	\$6,429,330	-15.4%	Actual
2010	\$4,406,514	\$1,101,563	\$1,101,563	\$6,609,640	2.8%	Actual
2011	\$4,205,603	\$1,051,212	\$1,051,212	\$6,308,027	0.6%	Budget
2011	\$4,457,008	\$1,114,085	\$1,114,085	\$6,685,178	1.1%	Project
2012	\$4,400,220	\$1,099,890	\$1,099,890	\$6,600,000	-1.3%	Budget

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$28,287	.4%	Actual
2009	\$30,000	.6%	Actual
2010	\$27,582	-3.0%	Actual
2011	\$28,852	0.0%	Budget
2012	\$28,852	0.0%	Budget

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$28,550	54.7%	Actual
2009	\$19,550	-31.5%	Actual
2010	\$25,450	30.2%	Actual
2011	\$20,000	-16.7%	Budget
2012	\$22,000	10.0%	Budget

4401 Fines and Forfeitures

Revenue estimates based on those furnished by Police Department.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$34,193	71.5%	Actual
2009	\$16,065	-53.0%	Actual
2010	\$13,281	-17.3%	Actual
2011	\$17,000	-28.2%	Budget
2012	\$14,000	-17.7%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2012

GENERAL FUND CONTINUED

4503 Prisoner Care Contract

Annual contract with the State of Alaska for prisoner care. New Contract.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$416,244	0.0%	Actual
2009	\$444,087	6.7%	Actual
2010	\$540,506	21.7%	Actual
2011	\$416,244	0.0%	Budget
2012	\$611,099	46.8%	Budget

4504 Borough 911

Revenue estimates based on those furnished by Police Department. This line item is budgeted at \$48,480, per contract.

4505 Police Special Services

Annual contract with State of Alaska for jail services was cut for the 2011 year.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$90,625	.0%	Actual
2009	\$72,500	.0%	Actual
2010	\$ 9,000	-87.6%	Actual
2011	\$36,000	-70.0%	Budget
2012	\$36,000	0.0%	Budget

4512 Reimbursement for Expenses

Examples of revenue included are mini grants for reimbursement of training expenses received by the Police and Fire Departments and HEA capital credits.

4602 Kachemak Emergency Services (KES)

<u>Year</u>	<u>Taxable Value</u>	<u>Contract Mil Rate</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2008	\$347,691,800	.	\$214,907	10.0%	Actual
2009	\$358,122,554		\$346,210	62.1%	Actual
2010		Contract Expired			

4603 Kachemak City Fire Contract

<u>Year</u>	<u>Taxable Value</u>	<u>Contract Mil Rate</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2008	\$57,605,950	.001	\$57,606	5.6%	Actual
2009	\$65,736,750	.001	\$65,737	14.11%	Actual
2010	\$68,249,700	.001	\$68,250	-.03%	Actual
2011	\$65,716,400	.001	\$65,000	0%	Budget
2012	\$65,000,000	.001	\$65,000	0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2012

GENERAL FUND CONTINUED

4801 Interest on Investments

This estimate is based on a combination of estimated fund balance and anticipated interest rates. 2012 General Fund interest revenue estimates are based on interest rates set between 1 - 2%, \$16,000.

4902 Other income

This account is for revenues from miscellaneous sources that are not covered by other revenue numbers.

HAWSP – Voters approved the extension of the Homer Accelerated Water Sewer Program. $\frac{3}{4}$ of 1% of all Sales Tax are included as revenue and is used strictly to pay off HAWSP debt acquired for the development of new infrastructure as well as paying for the City's portion of the infrastructure.

4150 Assessment Principal Based on the assessments due for 2012.

4151 Assessment Interest Based on the assessments due for 2012.

HART – Voters approved the extension of the Homer Accelerated Roads Program, and the inclusion of trail construction in the program. The "HART" program calls for 90% of the revenues to be allocated towards road programs and 10% of the annual revenues to be spent on trail projects. Accordingly, HART – Roads and HART – Trails Reserve Accounts have been created to maintain funding for each purpose.

4150 Assessment Principal

Revenues are based on the outstanding assessments that will be billed for calendar years 2012.

4151 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2012.

WATER / SEWER FUNDS – A new Rate Model was adopted by Council for the 2009/2010 Operating Budget. Council reviewed the current rates in 2011. Multi-family dwellings are subject to a new ordinance.

Water Fund

4616,4617,4618 Metered Sales -

<u>Year</u>	<u>4616 Residential</u>	<u>4617 Commercial</u>	<u>4618 Industrial</u>	<u>Basis</u>
2008	\$438,428	\$982,847	\$18,442	Actual
2009	\$455,712	\$1,035,770	\$23,503	Actual
2010	\$460,681	\$1,154,757	\$31,318	Actual
2011	\$455,712	\$1,035,770	\$20,000	Budget
2012	\$713,541	\$ 932,560	\$32,000	Budget

CITY OF HOMER

Revenue Assumptions

Budget 2012

WATER / SEWER FUNDS CONTINUED –

Sewer Fund

4616,4617,4618 Metered Sales -

<u>Year</u>	<u>4616 Residential</u>	<u>4617 Commercial</u>	<u>4618 Industrial</u>	<u>Basis</u>
2008	\$537,430	\$884,075	\$20,954	Actual
2009	\$589,008	\$846,763	\$26,030	Actual
2010	\$634,165	\$818,798	\$17,925	Actual
2011	\$711,237	\$1,144,323	\$-0-	Budget
2012	\$953,785	\$ 582,305	\$20,000-	Budget

PORT & HARBOR – In 2012, Port & Harbor rates were increases were not considered.

600 Administration

4631 Lease Revenues USCG Leases, based on contracts.

4634 Port Storage Based on past experience small increase anticipated.

4635 Port Impound Fees Based on past experience no increase anticipated.

4650 Rents & Leases: Leases on Port related property, no increase anticipated.

4652 Property Fees: Same as last year.

4705 Business License: Fisheries Business License Sales, eliminated in this budget.

4802 Penalty and Interest: Based on prior year's experience and fund balance for revenue estimates.

4901 Surplus Property Sale : Based on prior year's experience.

601 Harbor

4624, 4625, 4626, 4627, 4628 Berth Rental

Transient annual revenue is dependent on the fishing season. Semi-annual revenue is mainly charter boats and pleasure craft, slightly more charter/commercial than pleasure.

Transient monthly and transient daily revenue has reflected much the same picture

CITY OF HOMER

Revenue Assumptions Budget 2012

PORT & HARBOR CONTINUED

Year	-----Transient-----					Basis
	4625 <u>Reserved</u>	4626 <u>Annual</u>	4627 <u>Semi-Annual</u>	4624 <u>Monthly</u>	4628 <u>Daily</u>	
2008	745,034	128,661	62,594	356,505	70,074	Actual
2009	821,015	102,866	66,376	385,821	76,545	Actual
2010	871,887	129,350	70,809	371,878	80,768	Actual
2011	849,750	113,300	84,460	397,580	72,100	Budget
2012	849,750	113,300	84,460	397,580	72,100	Budget

4629 Energy Sales

A factor such as the kilowatt per hour charge is determined by averaging and may fluctuate depending on HEA rates. Users of 208v power are now charged on actual use and not a flat rate due to installed meters.

4644 Pumping Based on prior year's experience.

4645 Wooden Grid Based on prior year's experience.

4646 Commercial Ramp Use Based on prior year's experience.

4647 Berth Waiting List Based on prior year's experience.

4648 Steel Grid Use Based on prior year's experience.

4649 Barge Ramp/Beach Landings Based on prior year's experience.

4653 Load and Launch Ramp Based on prior year's experience

4663, 4664, 4665 Transient Energy Based on estimated use.

4666 Commercial Ramp Wharfage Based on estimated use.

602 Pioneer Dock

4633 Stevedoring

This revenue depends on the dock activities and is by agreement with the stevedoring companies.

4638 Pioneer Dock Fuel Wharfage Based on estimated use.

4639 Pioneer Dock Wharfage Based on estimated use.

4641 Pioneer Dock Water Sales Based on estimated use. Part of this revenue is reflected in account 4668.

CITY OF HOMER

Revenue Assumptions Budget 2012

4642 Pioneer Dock Docking Based on estimated use.

PORT & HARBOR CONTINUED

603 Fish Dock

4206 Fish Tax

Revenues are based on prior year's experience and estimated by Port & Harbor.

4620 Ice Sales Rate study recommended a rate of \$119.00 per ton.

<u>Year</u>	<u>Ice Sales</u>	<u>Basis</u>
2008	405,002	Actual
2009	538,517	Actual
2010	542,136	Actual
2011	516,030	Budget
2012	416,000	Budget

4621 Cold Storage

There are ten cold storage units available for rent at \$334.75 per month, \$309 for 2 consecutive months or \$283.25 for 3 or more consecutive months or \$257.50 per month for 9 months. Revenue is dependent on the length of time the icehouse will be operational. Traditionally, units have been rented for about a five-month period.

4622 Crane Rental

Revenue is dependent primarily on the fishing activity/seasons.

<u>Year</u>	<u>Crane Rental</u>	<u>Basis</u>
2008	207,957	Actual
2009	272,608	Actual
2010	250,917	Actual
2011	257,500	Budget
2012	230,000	Budget

4637 Fish Dock Seafood Wharfage

This is based on a seafood wharfage being charged for fish coming over the dock and processed elsewhere. Method of collection is a flat rate per ton.

CITY OF HOMER

Revenue Assumptions Budget 2012

PORT & HARBOR CONTINUED:

604 Deep Water Dock

4637 Deep Water Dock Seafood Wharfage

This is based on a seafood wharfage being charged for fish coming over the dock and processed elsewhere. The method of collection is a flat rate per ton.

4640 Deep Water Dock Wharfage

Decreased based on chip ship activity and logging activities across the dock.

4643 Deep Water Dock Docking

Dependent on the docking activities (log ships, cruise ships, general cargo transport).

4668 Deep Water Dock Water Based on prior year's experience.

4700 Other Wharfage Fish Dock \$14.50 per ton for other than fish wharfage.

605 Outfall Line

Revenues are from leasing contracts for use of the outfall line.

606 Fish Grinder

Revenues are based on fees charged to commercial and charter operations.

**City of Homer
Insurance Distribution - 2012**

Policy Account #	Commercial Property	Fidelity Bond	Commercial Gen Liab	Automobile	Police Liability	Marina Liability	Harbor Work Boat	Underground Tanks	Brokers Fees	Workers Compensation	TOTAL
	5221	5224	5223	5222	5223	5223	5222	5223	5223	n	
Premium	\$41,878	\$470	\$155,734	\$74,591	\$110,796	\$28,980	\$2,300	\$10,126	\$5,000	\$196,037	\$625,913
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$196,037	\$196,037
Mayor/ Council	-	-	\$2,561	-	-	-	-	-	-	-	\$2,561
Clerk	-	-	\$2,928	-	-	-	-	-	-	-	\$2,928
Manager	-	-	\$2,503	-	-	-	-	-	-	-	\$2,503
Personnel	-	-	\$1,223	-	-	-	-	-	-	-	\$1,223
Community Recreation			\$1,029								\$1,029
Information System			\$1,846								\$1,846
Leased Property	\$1,933	-	\$682	-	-	-	-	-	-	-	\$2,615
Finance	-	-	\$6,675	-	-	-	-	-	-	-	\$6,675
Planning	-	-	\$3,710	-	-	-	-	-	-	-	\$3,710
City Hall	\$1,746	\$470	\$1,374	\$877	-	-	-	-	\$1,250	-	\$5,718
Library	\$5,936	-	\$7,502	-	-	-	-	-	-	-	\$13,438
Airport	\$2,000	-	\$1,979	-	-	-	-	-	-	-	\$3,979
Fire	\$1,540	-	\$8,489	\$17,358	-	-	-	-	-	-	\$27,387
Police-Admin	\$1,180	-	\$26,693	\$13,656	\$19,943	-	-	-	-	-	\$61,472
Police-Jail	-	-	-	-	\$90,853	-	-	-	-	-	\$90,853
Police-Animal	\$736	-	\$2,031	-	-	-	-	-	-	-	\$2,767
PW	\$1,509	-	\$18,183	\$11,439	-	-	-	\$10,126	-	-	\$41,257
Water	\$13,444	-	\$16,527	\$11,439	-	-	-	-	\$1,250	-	\$42,660
Sewer	\$7,719	-	\$16,197	\$11,439	-	-	-	-	\$1,250	-	\$36,605
Port	\$4,134	-	\$33,603	\$8,383	-	\$28,980	\$2,300	-	\$1,250	-	\$78,649
Seawall	-	-	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 41,878	\$ 470	\$ 155,734	\$ 74,591	\$110,796	\$ 28,980	\$ 2,300	\$ 10,126	\$ 5,000	\$196,037	\$625,913
											\$625,913
2011 Budget	48,566	470	153,411	72,087	97,984	30,127	2,300	3,674	5,000	225,494	639,113
% increase (decrease)	-13.77%	0.00%	1.51%	3.47%	13.08%	-3.81%	0.00%	175.60%	0.00%	-13.06%	-2.07%

Audit Fee Allocation Budget 2012						
Account: 5211	Mayor/Council					
	Total	Finance	Water	Sewer	P & H	
Audit Fees	\$74,200	\$40,068	\$8,162	\$8,162	\$17,808	
Accounting Services	10,500	4,000	2,500	1,334	1,333	1,333
Total	\$84,700	\$44,068	\$2,500	\$9,496	\$9,495	\$19,141

**CITY OF HOMER
OVERHEAD ALLOCATION
BASED ON ADOPTED 2012 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund
Mayor & Council	\$ 280,629	\$182,409	\$19,644	\$30,869	\$8,419	\$8,419	\$30,869
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
City Clerk	335,965	218,377	23,518	36,956	10,079	10,079	36,956
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
Janitorial	155,370	116,527	-	-	7,768	7,768	23,305
<i>Distribution</i>		75%	0%	0%	5%	5%	15%
City Manager	238,176	145,288	16,672	26,199	7,145	7,145	35,726
<i>Distribution</i>		61%	7%	11%	3%	3%	15%
Economic Development	132,596	66,298	-	-	19,889	19,889	26,519
<i>Distribution</i>		50%	0%	0%	15%	15%	20%
Personnel/Publications	124,617	84,739	-	-	9,346	9,346	21,185
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Information Systems	192,980	131,227	-	-	14,474	14,474	32,807
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Finance	761,956	304,782	53,337	99,054	114,293	114,293	76,196
<i>Distribution</i>		40%	7%	13%	15%	15%	10%
Planning Zoning	430,929	323,197	8,619	8,619	12,928	12,928	64,639
<i>Distribution</i>		75%	2%	2%	3%	3%	15%
City Hall Complex	167,504	75,377	8,375	8,375	25,126	25,126	25,126
<i>Distribution</i>		45%	5%	5%	15%	15%	15%
PW Eng-Inspection	181,420	145,136	9,071	27,213	-	-	-
<i>Distribution</i>		80%	5%	15%	0%	0%	0%
Public Works Administration	403,091	141,082	40,309	40,309	80,618	80,618	20,155
<i>Distribution (excludes debt)</i>		35%	10%	10%	20%	20%	5%
Allocation before adjustments	3,405,232	1,934,438	179,545	277,595	310,086	310,086	393,483
Total Water Allocation	\$3,405,232	\$1,934,438	\$179,545	\$277,595	\$310,086	\$310,086	\$393,483
Less Hydrant Reimbursement	(83,653)	-	-	-	(83,653)	-	-
Total Allocated	\$3,321,579	\$1,934,438	\$179,545	\$277,595	\$226,432	\$310,086	\$393,483
Percent of Allocation	100%	58.24%	5.41%	8.36%	6.82%	9.34%	11.85%
COMPARISON OF ALLOCATION 2011 TO 2012							
PERCENT:							
2012 Adopted Budget	100.00%	58.24%	5.41%	8.36%	6.82%	9.34%	11.85%
2011 Adopted Budget	100.00%	57.83%	5.31%	8.50%	6.71%	9.32%	12.33%
DOLLARS:							
2012 Adopted Budget	\$3,321,579	1,934,438	\$179,545	\$277,595	\$226,432	\$310,086	\$393,483
2011 Adopted Budget	2,993,573	1,731,046	159,044	254,435	200,968	279,013	369,068
Difference (Decrease)	\$328,006	\$203,392	\$20,501	\$23,160	\$25,464	\$31,073	\$24,415

Transfer Schedule

CITY OF HOMER
2012 Operating Budget

FROM:

(TRANSFERS-	Fund #	DEPT #	AMOUNT	TO: (TRANSFERS-IN)	Fund #	DEPT #	AMOUNT	TOTALS
General Fund	100		Acct 5990	Depreciation	156		Acct 4992	
		100	10,000	Seawall Maintenance Reserve	369		10,000	
		100	5,000	Public Arts Reserve	367		5,000	
		130	10,000	Planning Projects Reserve	387		10,000	
		140	10,000	City Hall Depreciation Reserve	384		10,000	
		145	15,000	Library Depreciation Reserve	390		15,000	
		149	15,000	Airport Depreciation Reserve	388		15,000	
		150	30,000	Fire Depreciation Reserve	393		30,000	
		160	30,000	Police Depreciation Reserve	394		30,000	
		170	50,000	Public Works Depreciation Reserve	395		50,000	
		175	20,000	Parks & Recreation Reserve	385		20,000	195,000
	100		Acct 5990	Fleet Reserves	152		Acct 4992	
		150	15,000	Fire - Fleet	381		15,000	
		160	15,000	Police - Fleet	382		15,000	
		170	52,140	Public Works - Fleet	383		52,140	82,140
	100		Acct 5990	Debt Reimbursment	151	275	Acct 4992	
		165	52,754	Animal Shelter-to Special Projects			52,754	52,754
	100		Acct 5106	Leave Cash Out	610		Acct 4904	
		360	113,352	Leave Cash Out	100		113,352	113,352
Total General Fund Transfers			443,246					443,246
Water/Sewer Fund								
	200		Acct 5990	W/S Depreciation	256		Acct 4992	
		400	100,000	Water-Depreciation Reserve	378		100,000	
		500	100,000	Sewer-Depreciation Reserve	379		100,000	200,000
	200		Acct 5106	Leave Cash Out	610		Acct 4904	
		400	15,699	Water - Leave Cash Out	400		15,699	
		500	20,093	Sewer - Leave Cash Out	500		20,093	35,792
Total Water Transfers			115,699				115,699	
Total Sewer Transfers			120,093				120,093	
Total Water/Sewer Transfers			235,792					235,792
Port & Harbor Fund								
	400		Acct 5990	Port Depreciation	456	380	Acct 4992	
		600	9,771	Port & Harbor Depreciation Res.				
		601	91,341	Port & Harbor Depreciation Res.				
		602	66,285	Port & Harbor Depreciation Res.				
		603	198,916	Port & Harbor Depreciation Res.				
		604	64,406	Port & Harbor Depreciation Res.				
		605	2,652	Port & Harbor Depreciation Res.				
		606	6,629	Port & Harbor Depreciation Res.				440,000
	400		Acct 5990	Fleet	452		Acct 4992	
		600	30,000	Port & Harbor - Fleet	374		30,000	30,000
	456		Acct 5990	Port & Harbor - Bond Reserv	456		Acct 4992	
		380	500,000	Port & Harbor - Bond Reserve	382		500,000	500,000
	400		Acct 5106	Leave Cash Out	610		Acct 4904	
		600	35,855	Port & Harbor	600		35,855	35,855
Total Port & Harbor Transfers			1,005,855					1,005,855
TOTAL TRANSFERS OUT			1,684,893	TOTAL TRANSFERS IN			1,684,893	

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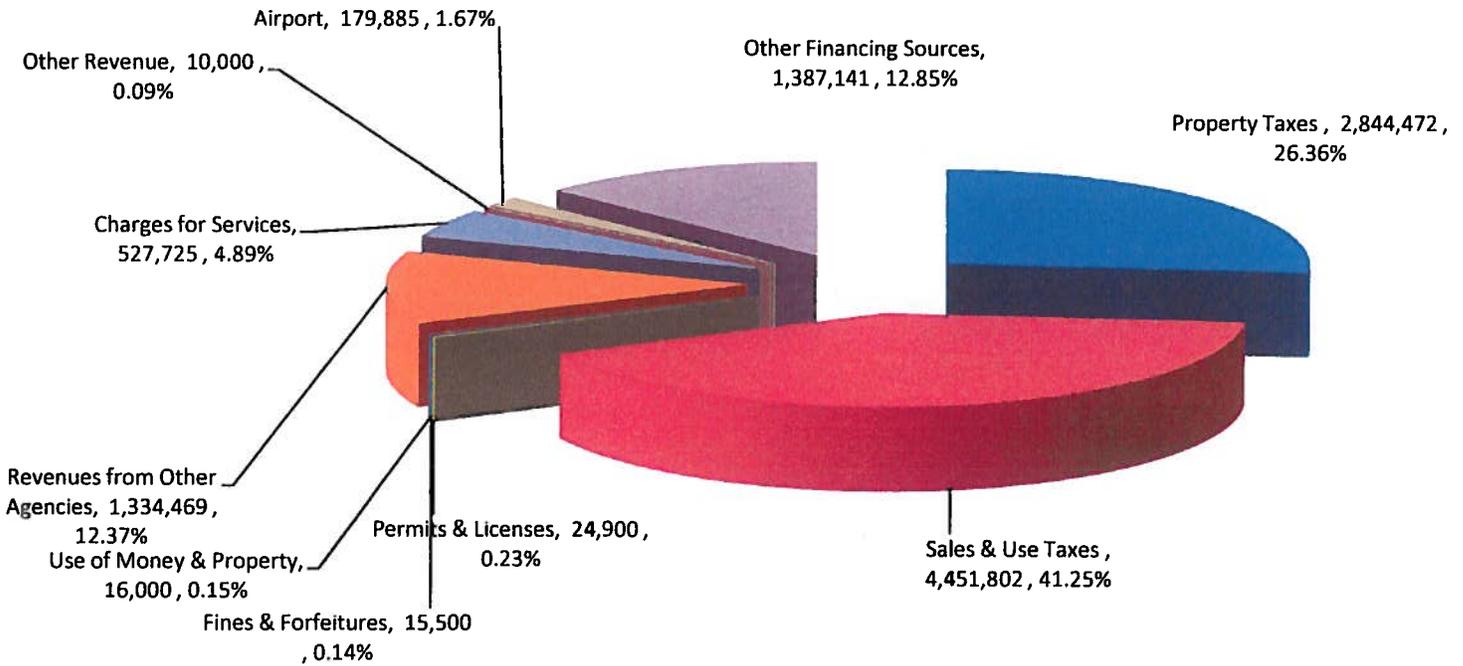


“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

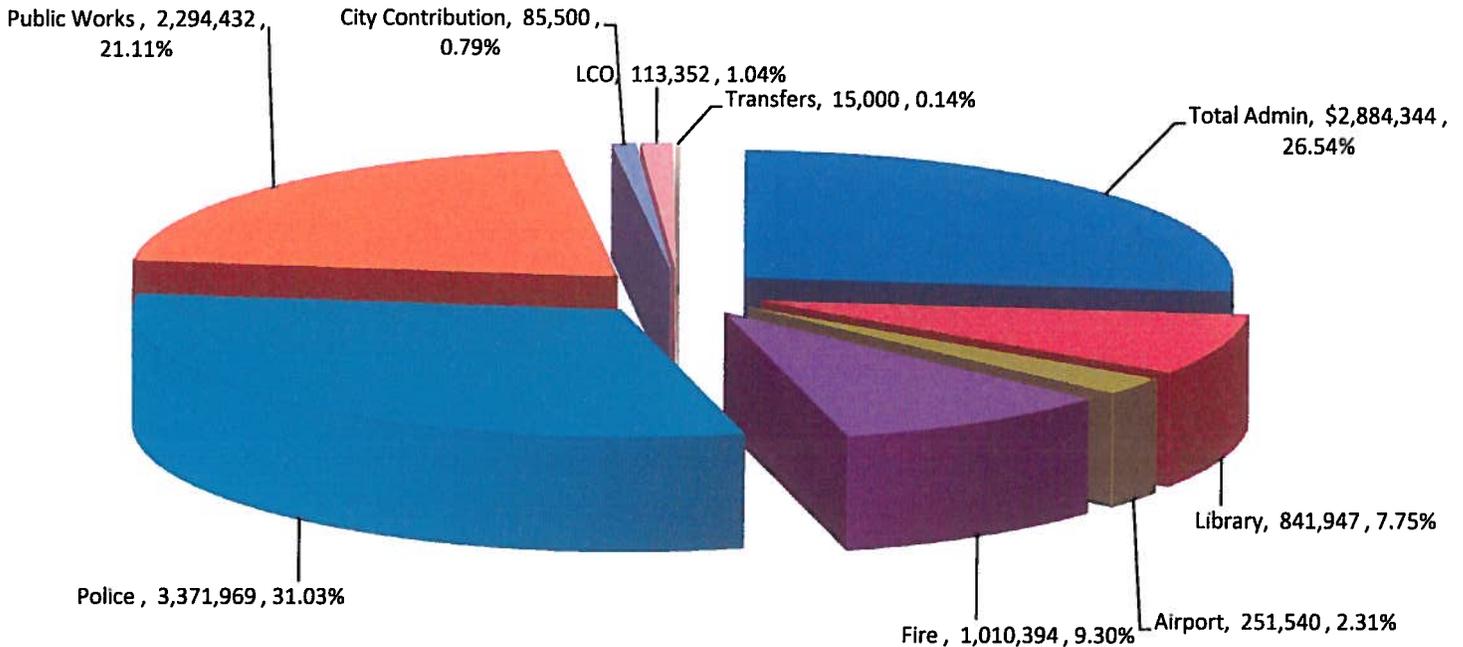
**WHERE THE MONEY COMES FROM, GENERAL FUND REVENUE
PROJECTIONS - FY2012**

\$10,791,894



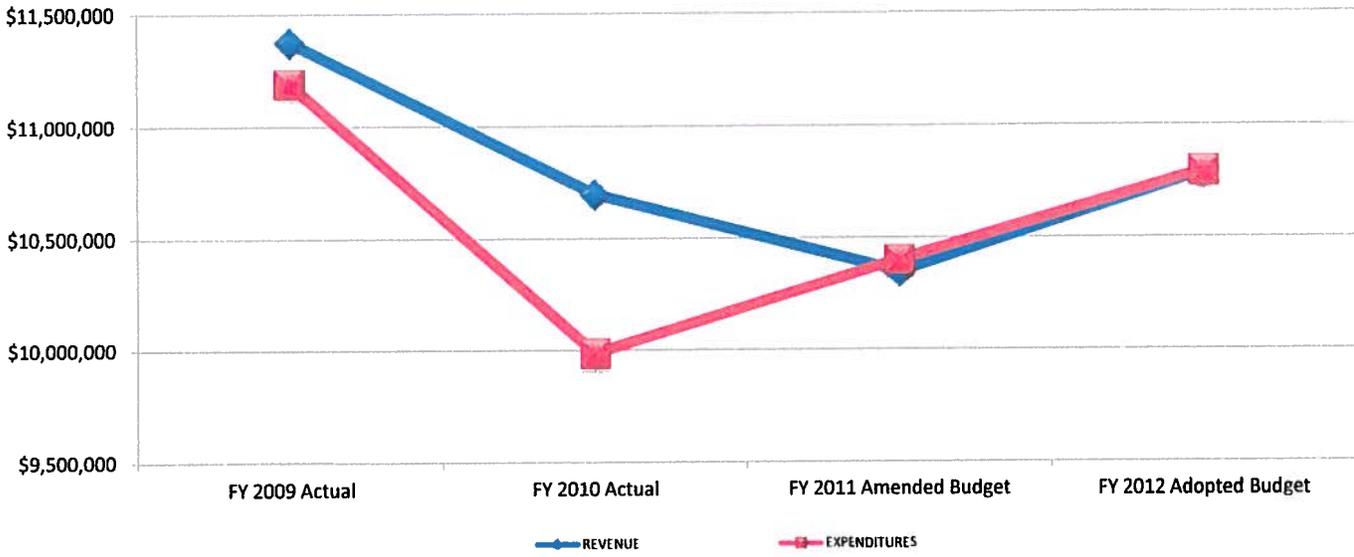
**WHERE THE MONEY GOES, GENERAL FUND EXPENSE
PROJECTIONS - FY2012**

\$10,798,066

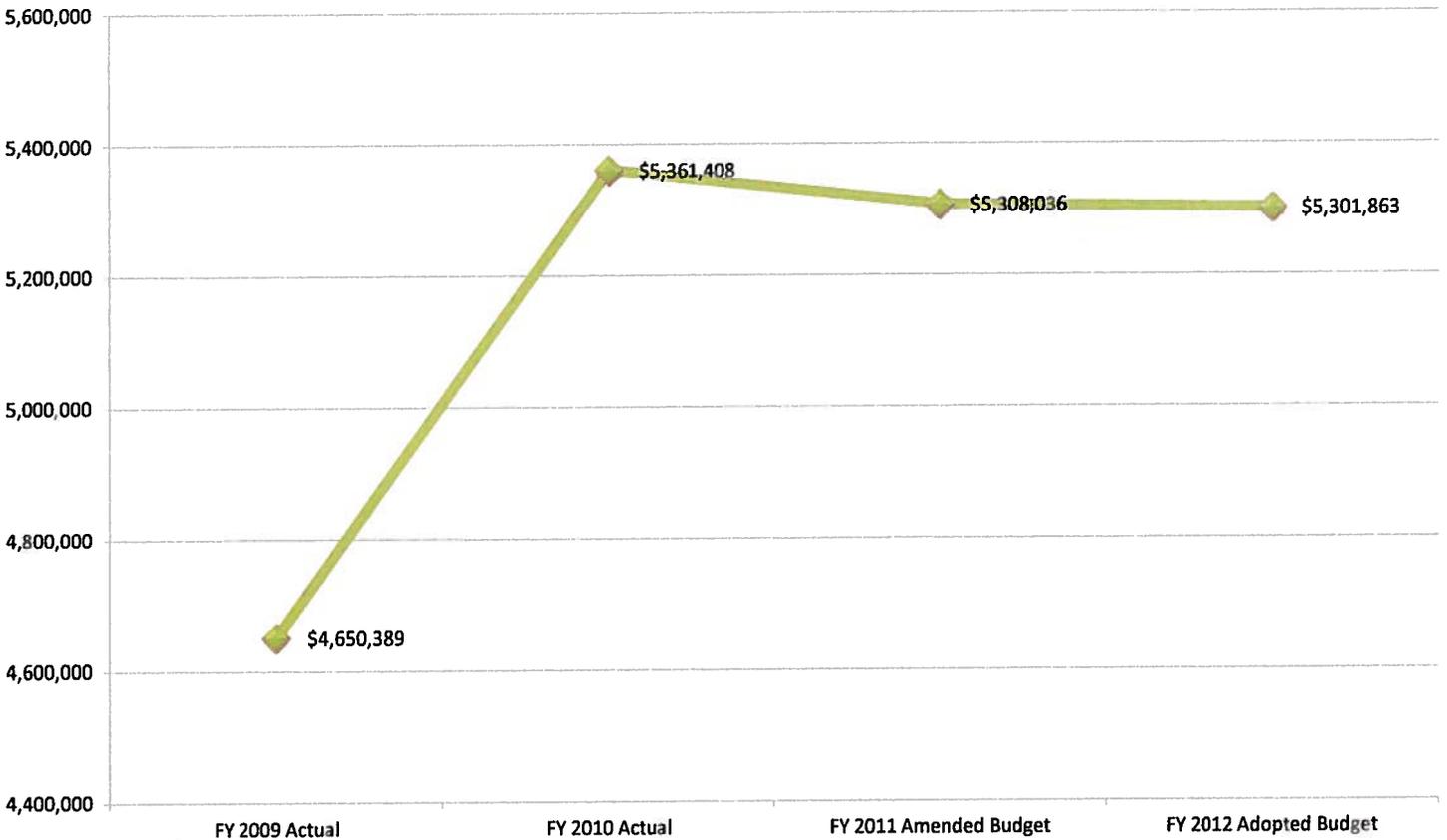


**CITY OF HOMER
2012 OPERATING BUDGET**

**GENERAL FUND
REVENUES AND EXPENDITURES**



**GENERAL FUND
AVAILABLE FUND BALANCE**



**CITY OF HOMER
2012 OPERATING BUDGET**

FUND: 100 GENERAL FUND COMBINING STATEMENT

FUND BUDGET:	FY 2009 Actual	FY 2010 Actual	FY2011 Amended Budget	FY 2012 Adopted Budget	FY2013 Budget Projection	FY2014 Budget Projection
REVENUE						
Property Taxes	\$ 2,934,631	\$ 2,960,163	\$ 2,883,716	\$ 2,844,472	\$ 2,901,361	\$ 2,959,388
Sales & Use Taxes	4,336,888	4,463,546	4,255,185	4,451,802	4,540,838	4,631,655
Permits & Licenses	21,472	22,965	24,900	24,900	25,398	25,906
Fines & Forfeitures	16,065	15,551	17,400	15,500	15,810	16,126
Use of Money & Property	28,333	15,308	30,000	16,000	16,320	16,646
Revenues from Other Agencies	1,406,136	1,252,709	1,146,066	1,334,469	1,361,158	1,388,381
Charges for Services	910,175	529,636	548,579	527,725	538,280	549,046
Other Revenue	65,342	19,317	3,500	10,000	10,200	10,404
Airport	165,781	166,666	179,885	179,885	183,483	187,153
Total General Fund Revenue	\$9,884,823	\$9,445,860	\$9,089,231	\$9,404,753	\$9,592,848	\$9,784,705
Transfers from other Funds						
Charges to Other Funds	1,490,832	1,251,184	1,259,098	1,387,141	1,414,883	1,443,181
Total Transfer from other Funds	1,490,832	1,251,184	1,259,098	1,387,141	1,414,883	1,443,181
Total Revenues & Transfers	\$11,375,655	\$10,697,044	\$10,348,329	\$ 10,791,894	\$ 11,007,731	\$ 11,227,886
Expenditures						
* Personnel	7,356,074	7,096,592	7,112,699	7,146,153	7,289,076	7,434,858
Operations & Maintenance	3,098,282	2,664,500	3,013,877	3,108,843	3,171,020	3,234,440
Capital Outlay	93,433	-	-	-	-	-
Debt Service	121,813	44,960	99,824	99,824	101,820	103,856
Total Operating Expenditures	10,669,603	9,806,052	10,226,400	10,354,820	10,561,916	10,773,154
Operating Surplus before Transfers	706,052	890,992	121,929	437,074	445,815	454,732
Operating Transfers To:						
370 Animal Shelter Depreciation Reserve	-	-	-	-	-	-
384 City Hall Depreciation Reserve	4,647	-	-	10,000	10,200	10,404
385 Parks & Recreation Res.	12,000	-	-	20,000	20,400	20,808
387 Planning Projects Reserve	8,000	-	-	10,000	10,200	10,404
388 Airport Terminal Depreciation Reserve	6,035	-	-	15,000	15,300	15,606
390 Library Depreciation Reserve	6,035	-	-	15,000	15,300	15,606
393 Fire Depreciation Reserve	21,726	-	-	30,000	30,600	31,212
394 Police Depreciation Reserve	21,726	-	-	30,000	30,600	31,212
395 PW Depreciation Reserve	40,616	-	-	50,000	51,000	52,020
396 Leased Property Depreciation Sustainability (AML Account)	24,140	-	-	-	-	-
Watershed Land Acquisition(Ord 09-0	124,115	-	-	-	-	-
380-383 Fleet Allocation Reserve	50,000	-	-	82,140	83,783	85,459
367 Public Arts Reserve	-	-	-	5,000	5,100	5,202
369 Seawall Maintenance Reserve	13,000	10,000	10,000	10,000	10,200	10,404
174-732 Junk Cars	-	10,000	-	-	-	-
Arctic Winter Games - Ord 05-24	-	-	-	-	-	-
Animal Control Debt	52,754	45,372	52,754	52,754	52,754	52,754
360 Leave Cash Out Bank	138,222	114,602	112,547	113,352	115,619	117,931
Total Operating Transfers:	523,018	179,974	175,301	443,246	451,056	459,022
Total Expenditures & Operating Transfers	11,192,620	9,986,026	10,401,701	10,798,066	10,677,535	10,891,085
Total Deficit/Surplus	183,034	711,018	(53,372)	(6,172)	330,196	336,801
Beginning Fund Balance	4,467,355	4,650,389	5,361,408	5,308,036	5,301,863	5,632,059
Ending Fund Balance	4,650,389	5,361,408	5,308,036	5,301,863	5,632,059	5,968,860
Fund Balance Adjustment (PERS)						
Available Fund Balance	\$ 4,650,389	\$ 5,361,408	\$ 5,308,036	\$ 5,301,863	\$ 5,632,059	\$ 5,968,860

**CITY OF HOMER
2012 OPERATING BUDGET**

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS		
	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)
Administration						
Mayor & Council	4,914	4,914	-	271,262	280,629	9,367
City Clerk	289,337	295,647	6,310	35,868	40,318	4,450
City Clerk-Elections Manager	2,447	4,894	2,447	4,775	11,100	6,325
Personnel	261,123	220,073	(41,050)	18,129	18,103	(26)
Econ Development	123,934	102,744	(21,190)	12,580	21,873	9,293
Information Systems	73,292	101,161	27,869	31,435	31,435	-
Leased Property	161,562	136,235	(25,327)	46,675	56,746	10,071
Community Schools	-	-	-	73,531	49,028	(24,503)
Finance	85,374	87,281	1,907	25,625	25,014	(611)
Planning	692,684	709,171	16,487	49,672	52,785	3,113
City Hall	382,884	391,319	8,435	29,647	29,610	(37)
	-	-	-	159,210	157,504	(1,706)
Total Administration	\$2,077,551	\$ 2,053,439	(24,112)	\$ 758,409	\$ 774,144	15,735
Library						
Library	561,546	544,433	(17,113)	167,686	176,340	8,654
Library State Grant	-	-	-	6,350	6,350	-
Total Library	\$ 561,546	\$ 544,433	\$ (17,113)	\$ 174,036	\$ 182,690	\$ 8,654
Total Airport Terminal	\$ 77,033	\$ 80,226	\$ (16,807)	\$ 138,367	\$ 142,662	\$ 4,295
Fire						
Administration	228,798	228,846	48	190,736	193,243	2,507
Fire Services	197,223	204,670	7,447	67,000	77,000	10,000
Emergency Medical Services	196,538	203,985	7,447	57,650	57,650	-
Total Fire	\$ 622,559	\$ 637,501	\$ 14,942	\$ 315,386	\$ 327,893	\$ 12,507
Police						
Administration	207,745	205,388	(2,357)	283,164	296,572	13,407
Dispatch Services	511,032	521,266	10,234	39,850	45,600	5,750
Investigations	229,975	229,432	(543)	25,800	26,300	500
Patrol	1,040,117	1,076,075	35,958	7,000	7,000	-
Jail	499,792	547,975	48,183	145,347	152,353	7,006
Animal Control	-	-	-	166,235	166,254	19
Total Police	\$2,488,661	\$ 2,580,137	91,476	\$ 667,396	\$ 694,078	\$ 26,682
Public Works						
Administration	214,215	219,543	5,328	71,815	81,407	9,592
General Maintenance	184,519	183,396	(1,123)	115,750	120,450	4,700
Gravel Road	25,928	26,035	107	84,500	89,500	5,000
Paved Street	77,501	77,822	321	50,606	52,106	1,500
Snow Removal	89,150	86,204	(2,946)	89,400	92,900	3,500
Parks/Recreation/Cemeteries	218,690	221,672	2,982	159,772	160,772	1,000
Motor Pool	191,209	164,333	(26,876)	257,560	259,360	1,800
Engineering/Inspection	164,880	169,040	4,160	12,380	12,380	-
Janitorial	119,257	122,370	3,113	33,000	33,000	-
Total Public Works	\$1,285,349	\$ 1,270,417	\$ (14,932)	\$ 874,783	\$ 901,875	\$ 27,092
Contributions						
City Contribution	-	-	-	85,500	85,500	-
Total City Contributions	\$ -	\$ -	\$ -	\$ 85,500	\$ 85,500	\$ -
Other Reserves						
Leave Cash Out Reserve	-	-	-	-	-	-
Public Arts	-	-	-	-	-	-
Seawall Reserves	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations	\$7,112,699	\$ 7,146,153	\$ 33,453	\$3,013,877	\$3,108,843	\$ 94,966

**CITY OF HOMER
2012 OPERATING BUDGET**

CAPITAL OUTLAYS, TRANSFERS & RESERVES			DEBT SERVICE						
FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	
-	-	-	-	-	-	276,176	285,543	9,367	Administration
-	-	-	-	-	-	325,205	335,965	10,760	Mayor & Council
-	-	-	-	-	-	7,222	15,994	8,772	City Clerk
-	-	-	-	-	-	279,252	238,176	(41,076)	City Clerk-Elections Manager
-	-	-	-	-	-	136,514	124,617	(11,897)	Personnel
-	-	-	-	-	-	104,727	132,596	27,869	Econ Development
-	-	-	-	-	-	208,237	192,980	(15,257)	Information Systems
-	-	-	-	-	-	73,531	49,028	(24,503)	Leased Property
-	-	-	-	-	-	110,999	112,295	1,296	Community Schools
-	10,000	10,000	-	-	-	742,356	761,956	19,600	Finance
-	10,000	10,000	-	-	-	412,531	430,929	18,398	Planning
-	-	-	-	-	-	159,210	167,504	8,294	City Hall
\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,835,960	\$ 2,847,583	\$ 11,623	Total Administration
-	15,000	15,000	99,824	99,824	-	829,056	835,597	6,541	Library
-	-	-	-	-	-	6,350	6,350	-	Library
\$ -	\$ 15,000	\$ 15,000	\$ 99,824	\$ 99,824	\$ -	\$ 835,406	\$ 841,947	\$ 6,541	Library State Grant
									Total Library
\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 215,400	217,888	\$ 2,488	Total Airport Terminal
-	45,000	45,000	-	-	-	419,534	467,090	47,556	Fire
-	-	-	-	-	-	264,223	281,670	17,447	Administration
-	-	-	-	-	-	254,188	261,635	7,447	Fire Services
\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 937,945	\$ 1,010,394	\$ 72,450	Emergency Medical Services
									Total Fire
-	45,000	45,000	-	-	-	490,909	546,960	56,051	Police
-	-	-	-	-	-	550,882	566,866	15,984	Administration
-	-	-	-	-	-	255,775	255,732	(43)	Dispatch Services
-	-	-	-	-	-	1,047,117	1,083,075	35,958	Investigations
-	-	-	-	-	-	645,139	700,328	55,189	Patrol
52,754	52,754	-	-	-	-	218,989	219,008	19	Jail
\$ 52,754	\$ 97,754	\$ 45,000	\$ -	\$ -	\$ -	\$ 3,208,811	\$ 3,371,969	\$ 163,158	Animal Control
									Total Police
-	102,140	102,140	-	-	-	286,030	403,091	117,061	Public Works
-	-	-	-	-	-	300,269	303,846	3,577	Administration
-	-	-	-	-	-	110,428	115,535	5,107	General Maintenance
-	-	-	-	-	-	128,107	129,928	1,821	Gravel Road
-	-	-	-	-	-	178,550	179,104	554	Paved Street
-	20,000	20,000	-	-	-	378,462	402,445	23,982	Snow Removal
-	-	-	-	-	-	448,769	423,693	(25,076)	Parks/Recreation/Cemetery
-	-	-	-	-	-	177,260	181,420	4,160	Motor Pool
-	-	-	-	-	-	152,257	155,370	3,113	Engineering/Inspection
\$ -	\$ 122,140	\$ 122,140	\$ -	\$ -	\$ -	\$ 2,160,132	\$ 2,294,432	\$ 134,300	Janitorial
									Total Public Works
-	-	-	-	-	-	85,500	85,500	-	Contributions
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,500	\$ 85,500	\$ -	City Contribution
									Total City Contributions
112,547	113,352	805	-	-	-	112,547	113,352	805	Other Reserves
-	5,000	5,000	-	-	-	-	5,000	5,000	Leave Cash Out Reserve
10,000	10,000	-	-	-	-	10,000	10,000	-	Public Arts
\$ 122,547	\$ 128,352	\$ 5,805	\$ -	\$ -	\$ -	\$ 122,547	\$ 128,352	\$ 5,805	Seawall Reserves
\$ 175,301	\$ 443,246	\$ 267,945	\$ 99,824	\$ 99,824	\$ -	\$ 10,401,704	\$ 10,798,066	\$ 396,365	Total Operations

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
EXPENDITURE SUMMARY BY LINE ITEM**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted Budget	2010 Amended & 2011	
				Budget		Adopted Budget	
Salaries and Benefits							
5101	Regular Employees	3,780,224	3,812,061	3,941,141	3,962,639	21,498	0.55%
5102	Fringe Benefits	2,843,305	2,670,447	2,643,755	2,593,721	(50,035)	-1.89%
5103	P/T Employees	394,710	323,119	288,329	297,276	8,947	3.10%
5104	Fringe Benefits P/T	98,108	64,855	50,091	52,893	2,802	5.59%
5105	Overtime	219,467	211,912	187,883	224,210	36,327	19.33%
5107	Part Time Overtime	20,261	14,199	1,500	15,415	13,915	927.67%
Total Salaries and Benefits		\$ 7,356,074	\$ 7,096,592	\$ 7,112,699	\$ 7,146,153	\$ 33,453	0.47%
Maintenance and Operations							
5201	Office Supplies	40,188	35,641	52,131	55,641	3,510	6.73%
5202	Operating Supplies	194,441	153,788	205,270	205,270	-	0.00%
5203	Fuel/Lube	293,337	264,178	298,472	316,695	18,223	6.11%
5204	Chemicals	75,000	65,190	72,000	79,000	7,000	9.72%
5205	Ammunition	10,140	14,232	12,000	12,000	-	0.00%
5206	Food/Staples	34,385	33,032	30,550	30,750	200	0.65%
5207	Vehicle/Boat Maintenance	139,680	132,269	131,500	131,500	-	0.00%
5208	Equipment Maintenance	19,013	22,632	45,800	46,300	500	1.09%
5209	Building & Grounds Maintenanc	59,713	89,292	61,475	65,975	4,500	7.32%
5210	Professional & Special Services	717,644	518,744	545,545	555,823	10,278	1.88%
5211	Accounting/Audit	33,235	36,252	45,812	46,568	756	1.65%
5213	Survey/Appraisal	-	-	4,500	4,500	-	0.00%
5214	Rent & Leases	100,977	98,915	103,133	103,913	780	0.76%
5215	Communications	112,276	129,707	123,055	127,717	4,662	3.79%
5216	Postage/Freight	24,986	23,056	30,087	29,830	(257)	-0.85%
5217	Electricity	249,771	184,858	223,034	207,886	(15,148)	-6.79%
5218	Water	34,022	35,485	43,177	40,732	(2,445)	-5.66%
5219	Sewer	37,187	34,943	40,951	38,514	(2,437)	-5.95%
5220	Refuse/Disposal	6,005	6,329	34,600	34,600	-	0.00%
5221	Property Insurance	21,009	18,530	18,177	17,432	(745)	-4.10%
5222	Auto Insurance	43,043	43,965	42,259	43,330	1,071	2.54%
5223	Liability Insurance	232,475	213,617	192,740	212,266	19,526	10.13%
5224	Fidelity Bond Insurance	458	450	470	470	-	0.00%
5227	Advertising	28,074	20,175	25,700	29,617	3,917	15.24%
5228	Books	26,849	25,965	26,950	29,950	3,000	11.13%
5229	Periodicals	11,009	11,076	12,644	12,644	-	0.00%
5230	Audio/Visual Materials	6,556	6,327	6,420	6,420	-	0.00%
5231	Tools/Equipment	96,012	59,753	95,275	91,575	(3,700)	-3.88%
5233	Computer/Related items	39,745	9,394	8,500	15,500	7,000	82.35%
5234	Recording/Permit Fees	548	749	1,000	1,000	-	0.00%
5235	Memberships/Dues	16,855	15,308	18,175	18,300	125	0.69%
5236	Transportation	22,877	21,742	24,519	31,719	7,200	29.36%
5237	Subsistence	13,668	6,660	14,168	17,618	3,450	24.35%
5238	Printing/Binding	3,474	3,564	9,350	12,500	3,150	33.69%
5242	Janitorial	32	30	675	675	-	0.00%
5243	Courier	-	-	-	-	-	0.00%
5244	Snow Removal	12,452	7,080	15,980	16,780	800	5.01%
5248	Lobbying	-	3,983	22,000	22,000	-	0.00%
5251	Pioneer Ave. Beautification	1,040	553	618	618	-	0.00%

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
EXPENDITURE SUMMARY BY LINE ITEM**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2010 Amended & 2011	Adopted Budget
5252	Credit Card Expenses	-	72	80	130	50	62.50%
5254	Cash Over/Short	20	(6)	-	-	-	0.00%
5259	Amount to Be Reimbursed	-	-	-	-	-	0.00%
5280	Volunteer Incentive Program	26,369	23,989	35,000	39,500	4,500	12.86%
5282	City Hall Maintenance	3,607	1,852	3,000	3,000	-	0.00%
5283	Library Maintenance	8,533	5,174	10,000	12,500	2,500	25.00%
5284	Police Dept Maintenance	3,888	2,258	5,000	5,000	-	0.00%
5285	Fire Dept Maintenance	668	1,139	2,700	2,700	-	0.00%
5286	Old School Maintenance	8,518	4,312	8,500	8,500	-	0.00%
5287	Animal Shelter Maintenance	1,202	1,430	3,000	3,000	-	0.00%
5292	City Hall Motor Pool Maintenance	-	38	500	500	-	0.00%
5293	Police Dept Motor Pool Maintenance	15,497	7,157	20,000	20,000	-	0.00%
5294	Fire Dept Motor Pool Maintenance	17,262	16,911	15,000	15,000	-	0.00%
5295	Global Warming	6,353	-	-	-	-	0.00%
5601	Uniform/Clothing Allowance	34,740	31,487	33,900	33,900	-	0.00%
5602	Safety Equipment	14,696	17,136	33,750	39,850	6,100	18.07%
5603	Employee Training	71,234	88,629	90,635	96,235	5,600	6.18%
5604	Public Education	1,028	833	3,000	3,000	-	0.00%
5605	Sister Cities	-	5,878	-	-	-	0.00%
5614	Car Allowance	7,950	3,750	3,750	4,050	300	8.00%
5625	Impound Costs	-	2,000	2,500	2,500	-	0.00%
5630	Haven House	-	13,000	12,350	12,350	-	0.00%
5801	Pratt Museum	85,000	70,000	66,500	66,500	-	0.00%
5616	Statehood Anniversary	8,541	-	-	-	-	0.00%
5813	North Pacific Fisheries	-	-	-	-	-	0.00%
5814	Homer Hockey Assoc.	-	-	-	-	-	0.00%
5815	Parks & Rec Board	-	-	-	1,000	1,000	0.00%
5823	Fish Stocking	-	-	7,000	7,000	-	100.00%
5830	Homer Foundation	25,000	20,000	19,000	19,000	-	0.00%
Total Maintenance and Operations		\$ 3,098,282	\$ 2,664,500	\$ 3,013,877	\$ 3,108,843	94,966	3.15%
Capital Outlay, Transfers and Reserves							
5903	C/O Buildings	27,750	-	-	-	-	0.00%
5106	Leave Cash Out	138,222	114,602	112,547	113,352	805	0.72%
5901	Capital Purchases	65,684	-	-	-	-	0.00%
5990	Transfers to Reserves	384,794	65,372	62,754	329,894	267,140	425.69%
Total Capital Outlay, Transfers & Reser		\$ 616,450	\$ 179,974	\$ 175,301	\$ 443,246	267,945	152.85%
Debt Payment							
5607	Debt Repayment	57,934	44,960	39,835	41,478	1,643	4.12%
5608	Debt Payment Interest	63,879	-	59,989	58,346	(1,643)	-2.74%
Total Debt Payment		\$ 121,813	\$ 44,960	\$ 99,824	\$ 99,824	-	0.00%
Total		\$ 11,192,619	\$ 9,986,026	\$ 10,401,701	\$ 10,798,066	396,365	3.81%

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

REVENUE ACCOUNTS		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
005	PROPERTY TAXES:						
4101	Real Property Taxes	\$ 2,676,885	\$2,703,473	\$2,635,374	\$2,612,109	(\$23,265)	-0.88%
4102	Personal Property Taxes	179,288	171,327	167,342	149,363	(17,979)	-10.74%
4103	Vehicle Property Taxes	58,999	54,662	60,000	60,000	-	0.00%
4104	Prior Years Taxes	15,525	25,366	16,000	18,000	2,000	12.50%
4105	Penalty & Interest Prop. Taxes	3,935	5,335	5,000	5,000	-	0.00%
	TOTAL	\$ 2,934,631	\$ 2,960,163	\$ 2,883,716	\$ 2,844,472	\$ (39,244)	-1.36%
010	SALES & USE TAXES:						
4201	Sales Tax	4,284,887	4,406,514	4,205,603	4,400,220	194,617	4.63%
4202	Public Utility Tax	28,452	27,582	28,582	28,582	-	0.00%
4203	Liquor License	19,550	25,450	20,000	22,000	2,000	10.00%
4205	Sales Tax Commissions	4,000	4,000	1,000	1,000	-	0.00%
	TOTAL	\$ 4,336,888	\$ 4,463,546	\$ 4,255,185	\$ 4,451,802	\$ 196,617	4.62%
015	PERMITS & LICENSES:						
4301	Driveway Permits	1,395	1,650	1,400	1,400	-	0.00%
4302	Sign Permits	900	550	700	700	-	0.00%
4303	Building Permits	12,551	12,600	15,000	15,000	-	0.00%
4304	Peddler Permits	408	440	400	400	-	0.00%
4305	Animal Licenses	-	-	300	300	-	0.00%
4308	Zoning Fees	4,200	5,250	5,000	5,000	-	0.00%
4309	Right of Way Permits	160	675	300	300	-	0.00%
4314	Taxi/Chauffeurs/safety inspection	1,858	1,800	1,800	1,800	-	0.00%
	TOTAL	\$ 21,472	\$ 22,965	\$ 24,900	\$ 24,900	\$ -	0.00%
020	FINES & FORFEITURES:						
4401	Fines & Forfeitures	13,782	13,281	17,000	14,000	(3,000)	-17.65%
4402	Non-Moving Fines	2,283	2,270	400	1,500	1,100	275.00%
	TOTAL	\$ 16,065	\$ 15,551	\$ 17,400	\$ 15,500	\$ (1,900)	-10.92%
025	USE OF MONEY:						
4801	Interest on Investments	28,333	15,308	30,000	16,000	(14,000)	-46.67%
	TOTAL	\$ 28,333	\$ 15,308	\$ 30,000	\$ 16,000	\$ (14,000)	-46.67%
030	REVENUES-OTHER AGENCIES:						
4501	Alaska Shared Revenue	370,967	374,392	374,392	375,000	608	0.16%
4503	Prisoner Care Contract	\$ 444,087	\$ 540,506	\$ 416,244	\$ 611,099	194,855	46.81%
4504	Borough 911	49,440	49,920	48,480	49,920	1,440	2.97%
4505	Police Special Services	72,500	9,000	36,000	36,000	-	0.00%
4507	Library State Grant	6,350	12,500	6,350	6,350	-	0.00%
4511	P/W Street Maint Cont DOT	34,000	34,000	34,000	34,000	-	0.00%
4512	Reimbursement For Expenses	11,614	-	3,500	-	(3,500)	-100.00%
4514	Other Grants	43,204	13,500	5,000	-	(5,000)	-100.00%
4527	PER5 Revenue	372,845	218,891	222,100	222,100	-	100.00%
4909	Restitution	1,129	-	-	-	-	0.00%
	TOTAL	\$ 1,406,136	\$ 1,252,709	\$ 1,146,066	\$ 1,334,469	\$ 188,403	16.44%

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM-CONTINUED

REVENUE ACCOUNTS	FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
	Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted Budget	
035 CHARGES FOR SERVICES:						
4311 Library Cards	(20)	(80)	-	-	-	0.00%
4316 LID Application Fee	200	-	100	100	-	0.00%
4317 Billing Fee	1,128	1,037	1,000	1,000	-	0.00%
4516 Public Works Eq & Services	4,274	12,090	4,500	4,500	-	0.00%
4599 Pioneer Beautification	800	466	800	800	-	0.00%
4601 Ambulance Fees	205,110	114,318	210,000	225,000	15,000	7.14%
4602 Fire Contracts (KESA)	346,210	-	-	-	-	0.00%
4603 Fire Contracts (Kachemak City)	65,737	68,250	65,000	65,000	-	0.00%
4604 EMS Class Fees	250	-	-	-	-	0.00%
4606 Wildland Fires	(2,874)	-	-	-	-	0.00%
4607 Other- Services City Hall	32	-	200	200	-	0.00%
4607 Other-Police Services	90	100	200	200	-	0.00%
4607 Other-Fire Services	(155)	575	325	325	-	0.00%
4607 Other-Library Services	26,071	24,789	27,000	27,000	-	0.00%
4607 Other-Public Works	-	-	1,000	1,000	-	0.00%
4608 City Campground Fees	22,300	21,596	18,000	18,000	-	0.00%
4609 Animal Care Fees	9,239	6,153	9,200	9,200	-	0.00%
4610 Sale of Plans & Spec	685	150	500	500	-	0.00%
4611 City Clerk Fees	577	655	600	600	-	0.00%
4612 Publication Fees-Planning	5	-	-	-	-	0.00%
4613 Cemetery Plots	3,600	1,600	1,800	1,800	-	0.00%
4614 Community Schools Class Fees	28,166	29,462	28,000	28,000	-	0.00%
4654 Spit Camping Fees	143,549	154,262	142,000	142,000	-	0.00%
4660 C.S. Advertising Revenue	2,335	2,830	2,500	2,500	-	0.00%
4902 Other Revenue	422	1,110	-	-	-	0.00%
4905 Donations/Gifts	5	-	-	-	-	0.00%
4907 Old School Lease Fees	52,439	90,272	35,854	-	(35,854)	-100.00%
TOTAL	\$ 910,175	\$ 529,636	\$ 548,579	\$ 527,725	\$ (20,854)	-3.80%
040 OTHER REVENUE:						
4901 Sale of Property-City Wide	4,869	4,917	-	-	-	0.00%
4902 Other Revenue	59,145	14,400	3,500	10,000	6,500	185.71%
4903 Planning Trust	6	-	-	-	-	0.00%
4905 Donations/Gifts	600	-	-	-	-	0.00%
4906 Proceeds-Law Suits	722	-	-	-	-	0.00%
TOTAL	\$ 65,342	\$ 19,317	\$ 3,500	\$ 10,000	\$ 6,500	185.71%
045 AIRPORT TERMINAL REVENUES:						
4655 Air Carrier Leases	\$ 91,362	\$ 92,585	\$ 92,000	\$ 92,000	-	0.00%
4656 Concessions	2,018	2,100	2,000	2,000	-	0.00%
4657 Car Rental Commissions	46,779	41,711	50,000	50,000	-	0.00%
4658 Parking Fees	24,911	29,385	35,000	35,000	-	0.00%
4659 Vending Machines Fees	61	360	360	360	-	0.00%
4660 Advertisement	650	525	525	525	-	0.00%
TOTAL	\$ 165,781	\$ 166,666	\$ 179,885	\$ 179,885	\$ -	0.00%
TOTAL GENERAL FUND OPR. REV.	\$ 9,884,823	\$ 9,445,860	\$ 9,089,231	\$ 9,404,753	\$ 315,522	3.47%
099 OPERATING TRANSFERS						
4981 G/F Admin Services from Water	183,822	195,392	200,968	226,432	25,464	12.67%
4982 G/F Admin Services from Sewer	283,494	281,469	279,013	310,086	31,073	11.14%
4983 G/F Admin Services from P & H	406,541	356,894	369,068	393,483	24,415	6.62%
4984 G/F Admin Services from HART	239,134	160,951	157,697	179,545	21,848	13.85%
4985 G/F Admin Services From HAWSP	377,840	256,478	252,352	277,595	25,243	10.00%
TOTAL OPERATING TRANSFERS	\$ 1,490,832	\$ 1,251,184	\$ 1,259,098	\$ 1,387,141	\$ 128,043	10.17%
TOTAL GENERAL FUND REVENUES AND TRANSFERS	\$ 11,375,655	\$ 10,697,044	\$ 10,348,329	\$ 10,791,894	\$ 443,564	4.29%

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

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
2012 OPERATING BUDGET**

**FUND 100
100 - MAYOR/COUNCIL**

		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted	
Salaries and Benefits							
5101	Regular Employees	\$ 9,100	\$ 9,000	\$ 4,500	\$ 4,500	\$ -	0.00%
5102	Fringe Benefits	696	734	414	414	-	0.00%
Total Salaries and Benefits		9,796	9,734	4,914	4,914	-	0.00%
Maintenance and Operations							
5201	Office Supplies	431	750	1,000	1,000	-	0.00%
5206	Food/Staples	1,582	305	1,500	1,500	-	0.00%
5210	Professional & Special Services	322,403	218,642	190,000	190,000	-	0.00%
5211	Audit Services	32,346	33,710	43,312	44,068	756	1.75%
5215	Communications	-	112	600	600	-	0.00%
5216	Postage/Freight	10	186	400	400	-	0.00%
5223	Liability Insurance	3,927	3,034	2,450	2,561	111	4.53%
5227	Advertising	29	-	500	500	-	0.00%
5233	Computers and Related Items	262	-	500	500	-	0.00%
5235	Memberships/Dues	9,001	5,898	7,000	7,000	-	0.00%
5236	Transportation	3,008	1,165	-	3,500	3,500	100.00%
5237	Subsistence	4,706	778	2,000	2,500	500	25.00%
5248	Lobbying	-	279	22,000	22,000	-	0.00%
5280	Volunteer Incentive Program	-	-	-	4,500	4,500	100.00%
5603	Employee Training (Council)	654	75	-	-	-	0.00%
5608	Interest Expense	8	-	-	-	-	0.00%
5605	Sister City	-	5,878	-	-	-	0.00%
5616	Statehood Anniversary	8,541	-	-	-	-	0.00%
Total Maintenance and Operations		386,907	270,813	271,262	280,629	9,367	3.45%
Total		\$ 533,818	\$ 280,547	\$ 276,176	\$ 285,543	\$ 9,367	3.39%

LINE - ITEM EXPLANATIONS:

5101 - 5102 Salary & Benefits: Council reduced pay to themselves as a contribution to be used as for Committee & Commission appreciation.

5210 - Legal Fees: \$11,000 a month = \$132,000 + additional for court costs, etc.

5236 - Increased to allow council to attend AML meetings.

5248 - Lobbying: Council approved lobbying expenses during the 2011 budget process. 1/2 is reflected in the General Fund, 1/2 is reflected in Port & Harbor Enterprise Fund.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY CLERK

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

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

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

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

**CITY OF HOMER
2012 PROPOSED BUDGET**

**FUND 100
101 - CITY CLERK**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 157,906	\$ 164,668	\$ 169,771	\$ 174,580	\$ 4,809	2.83%
5102 Fringe Benefits	118,222	106,292	102,066	103,567	1,501	1.47%
5102 Fringe Benefit - PERS relief			9,500	9,500	-	0.00%
5103 P/T Employees	13,524	-	-	-	-	0.00%
5104 Fringe Benefits P/T	5,122	477	-	-	-	0.00%
5105 Overtime	4,339	5,411	8,000	8,000	-	0.00%
Total Salaries and Benefits	299,113	276,848	289,337	295,647	6,310	2.18%
<u>Maintenance and Operations</u>						
5201 Office Supplies	3,911	1,811	2,500	2,750	250	10.00%
5206 Food/Staples	-	150	-	-	-	0.00%
5208 Equipment Maintenance	1,482	1,306	3,000	3,000	-	0.00%
5210 Professional & Special Services	-	-	1,000	1,000	-	100.00%
5215 Communications	443	632	528	650	122	23.11%
5216 Postage/Freight	1,806	263	3,000	3,000	-	0.00%
5223 Liability Insurance	4,334	3,473	2,805	2,928	123	4.37%
5227 Advertising	11,247	9,045	12,500	13,500	1,000	8.00%
5231 Tools/Equipment	189	-	500	500	-	0.00%
5233 Computers and Related Items	35	-	-	-	-	0.00%
5234 Recording/Permit Fees	548	749	1,000	1,000	-	0.00%
5235 Memberships/Dues	713	842	1,035	1,090	55	5.31%
5236 Transportation	1,441	31	2,000	2,900	900	45.00%
5237 Subsistence	713	449	1,500	2,450	950	63.33%
5238 Printing/Binding	-	-	2,500	2,500	-	100.00%
5252 Credit Card Expense	-	7	-	50	50	0.00%
5259 Amount to be reimbursed	-	-	-	-	-	0.00%
5603 Employee Training	1,025	-	2,000	3,000	1,000	50.00%
Total Maintenance and Operations	27,888	18,758	35,868	40,318	4,450	12.41%
Total	\$ 327,001	\$ 295,606	\$ 325,205	\$ 335,965	10,760	3.31%
Staffing History	3.60	3.00	3.00	3.00		

LINE - ITEM EXPLANATIONS:

5103 - 5105 - Part Time Staff was laid off due to budget cuts in 2010. This position is essential for scanning and electronic storage of records.

5210 - City Code Quarterly Supplements.

5236, 5237 & 5603 - Increased to allow adequate employee training.

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY CLERK - ELECTIONS

The responsibility of the City Clerk as the Election Supervisor is to administer elections according to local, state and federal laws. The goal is to boost voter turnout by increasing advertising for the City Elections.

**FUND 100
102 - CITY CLERK - ELECTIONS**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5103 P/T Employees	768	782	822	1,644	822	100.00%
5104 Fringe Benefits P/T	124	124	125	250	125	99.82%
5107 P/T Overtime	751	751	1,500	3,000	1,500	100.00%
<u>Total Salaries and Benefits</u>	1,643	1,657	2,447	4,894	2,447	99.99%
<u>Maintenance and Operations</u>						
5201 Office Supplies	258	-	75	300	225	300.00%
5206 Food/Staples	246	148	150	350	200	133.33%
5208 Equipment Maintenance	-	1,906	1,000	1,500	500	50.00%
5210 Professional & Special Services	-	-	150	150	-	0.00%
5227 Advertising	2,365	1,855	1,650	4,400	2,750	166.67%
5238 Printing/Binding	1,889	1,914	1,750	4,400	2,650	151.43%
<u>Total Maintenance and Operations</u>	4,759	5,822	4,775	11,100	6,325	132.46%
Total	\$ 6,402	\$ 7,480	\$ 7,222	\$ 15,994	\$ 8,772	121.46%
Staffing History	0.12	0.12	0.12	0.12		

LINE - ITEM EXPLANATIONS:

Budgeted for two elections, in the event of a special election.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY MANAGER

The City of Homer strives to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens needs and concerns; and to do so through the active participation of those citizens.

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

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

The FY 2012 budget reflects a real team effort on the part of all City of Homer staff to provide the highest possible level of services within the constraints of our revenue sources. Significant consideration was given to balance short-term needs with long-term goals.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
110 - CITY MANAGER**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 156,748	\$ 164,092	\$ 163,840	\$ 139,195	\$ (24,645)	-15.04%
5102 Fringe Benefits	108,468	100,056	85,983	69,579	\$ (16,404)	-19.08%
5102 Fringe Benefit - PERS relief	-	-	9,300	9,300	-	100.00%
5105 Overtime	265	86	2,000	2,000	-	0.00%
<u>Total Salaries and Benefits</u>	265,481	264,233	261,123	220,073	(41,050)	-15.72%
<u>Maintenance and Operations</u>						
5201 Office Supplies	450	449	1,000	1,000	-	0.00%
5202 Operating Supplies	44	26	-	-	-	0.00%
5206 Food/Staples	3,237	2,305	3,000	3,000	-	0.00%
5208 Equipment Maintenance	-	-	400	400	-	0.00%
5210 Professional & Special Services	6,498	3,268	2,000	2,000	-	0.00%
5215 Communications	1,026	1,452	2,000	2,000	-	0.00%
5216 Postage/Freight	46	71	200	200	-	0.00%
5223 Liability Insurance	3,876	3,044	2,529	2,503	(26)	-1.02%
5227 Advertising	1,643	725	1,000	1,000	-	0.00%
5229 Periodicals	1,480	237	500	500	-	0.00%
5231 Tools/Equipment	-	1,269	1,000	1,000	-	0.00%
5235 Memberships/Dues	785	790	1,000	1,000	-	0.00%
5236 Transportation	2,715	591	1,000	1,000	-	0.00%
5237 Subsistence	1,355	-	500	500	-	0.00%
5238 Printing/Binding	-	-	1,000	1,000	-	0.00%
5248 Lobbying	-	3,704	-	-	-	0.00%
5252 Credit Card Expense	-	6	-	-	-	0.00%
5603 Employee Training	475	-	1,000	1,000	-	0.00%
5614 Car Allowance	4,200	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>	27,828	17,936	18,129	18,103	(26)	-0.14%
Total	\$ 293,309	\$ 282,170	\$ 279,252	\$ 238,176	\$ (41,076)	-14.71%
Staffing History	2.20	2.20	2.20	1.65		

LINE - ITEM EXPLANATIONS:

5101 - 5105 - 10% of administrative assistant is being charged to the airport. All of the Special Projects Coordinator was moved to Economic Development. 25% of administrative assistant is being charged to Port and Harbor for Lease Work.

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - PERSONNEL**

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

Recruitment of qualified individuals;
Retention of valuable employees;

Training, development and education to promote individual success and increase overall value to the organization;
Provide and promote a safe and healthful working environment;

Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback;

Provide resources for administering benefits, policies and procedures.

These services are achieved via a teamwork philosophy that is inspired through effective organizational skills, proactive efforts, and maintaining a balance between professionalism and the ability to have fun!

FY2012 Objectives: Continue to research and develop benefits and incentives for recruiting and retaining city employees. Continue to research and provide the most cost effective employee benefit programs including city wide trainings. Utilize a Human Resource Information System to increase productivity and efficiency with employee records and recruitment strategies. Assist the Community Recreation Program with strategic planning for sustainability.

**FUND 100
111 - PERSONNEL**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 68,421	\$ 70,485	\$ 81,291	\$ 65,141	\$ (16,150)	-19.87%
5102 Fringe Benefits	42,892	40,968	38,043	33,003	(5,040)	-13.25%
5102 Fringe Benefit - PERS relief	-	-	4,600	4,600	-	100.00%
5103 P/T Employees	-	-	-	-	-	0.00%
5104 Fringe Benefits P/T	-	-	-	-	-	0.00%
Total Salaries and Benefits	111,313	111,452	123,934	102,744	(21,190)	-17.10%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,774	1,092	1,000	1,000	-	0.00%
5210 Professional & Special Services	6,475	4,175	6,000	12,900	6,900	115.00%
5216 Postage/Freight	7	-	50	50	-	0.00%
5223 Liability Insurance	1,633	1,338	1,130	1,223	93	8.25%
5229 Periodicals	2,133	2,143	3,000	3,000	-	0.00%
5235 Memberships/Dues	160	160	200	200	-	0.00%
5236 Transportation	-	200	200	1,000	800	400.00%
5237 Subsistence	-	-	-	500	500	0.00%
5603 Employee Training	636	755	1,000	2,000	1,000	100.00%
Total Maintenance and Operations	12,818	9,863	12,580	21,873	9,293	73.87%
Total	\$ 124,131	\$ 121,315	\$ 136,514	\$ 124,617	\$ (11,897)	-8.72%
Staffing History	1.04	0.80	0.90	1.00		

LINE - ITEM EXPLANATIONS:

5103 - Eliminated school to work program for 2010.
5210 - Arbitration, employee anniversary, retirement expense. To include HR Module of Clarity Software and annual support fees.
5603 - City Wide labor posters, training posters.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - ECONOMIC DEVELOPMENT

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

FY 2012 Objectives:

1. Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Special Projects Coordinator.
2. Assist the Homer Chamber of Commerce with its generic marketing efforts.
3. Compile information and produce the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report.
4. Prepare grant applications as requested by City Manager.
5. Collaborate with other groups on economic development and sustainability projects and events.
6. Provide training for Special Projects Coordinator (e.g. participation in a national or regional conferences).
7. Help cover the costs of salmon smolt for Nick Dudiak Fishing Lagoon.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
112 - ECONOMIC DEVELOPMENT**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted Budget	
Salaries and Benefits							
5101	Regular Employees	\$ 43,941	\$ 45,195	\$ 46,201	\$ 67,441	21,240	45.97%
5102	Fringe Benefits	28,197	28,822	27,091	33,720	6,629	24.47%
5105	Overtime	1,058	-	-	-	-	0.00%
Total Salaries and Benefits		73,197	74,017	73,292	101,161	27,869	38.03%
Maintenance and Operations							
5201	Office Supplies	583	-	530	530	-	0.00%
5206	Food/Staples	500	-	-	-	-	0.00%
5210	Professional & Special Services	22,800	22,650	21,375	21,375	-	0.00%
5214	Rents & Leases Expense	2,850	300	-	-	-	0.00%
5215	Communications	1,513	710	-	-	-	0.00%
5216	Postage/Freight	-	-	80	80	-	0.00%
5227	Advertising	373	250	300	300	-	0.00%
5229	Periodicals	-	-	150	150	-	0.00%
5236	Transportation	1,407	1,349	1,500	1,500	-	0.00%
5237	Subsistence	146	-	500	500	-	0.00%
5603	Employee Training	67	600	-	-	-	0.00%
5823	Fish Stocking	-	-	7,000	7,000	-	0.00%
Total Maintenance and Operatio		30,240	25,859	31,435	31,435	-	0.00%
Total		\$ 103,436	\$ 99,876	\$ 104,727	\$ 132,596	\$ 27,869	26.61%
Staffing History		0.80	0.80	0.80	1.00		

LINE - ITEM EXPLANATIONS:

5101 - 5105 - Moved Special Projects Coordinator from City Manager's Budget to Economic Development.
 This Position was refactored to provide some project management assistance.
5210 - Chamber of Commerce.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - INFORMATION SYSTEMS

To provide efficient administrative support to City departments on hardware and software problems and purchases. Administer the City's computer network and web page.

FY 2012 OBJECTIVES:

Update racks and server space at various departments allowing for better organization.

Upgrade printers and ten computers at various departments. Upgrade wireless infrastructure for wireless.

Maintain security within all city-wide network and voice systems.

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

113 - IS (INFORMATION SYSTEM)

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted	2011 Amended &	2012 Adopted Budget
				Budget	Budget		
Salaries and Benefits							
5101	Regular Employees	\$ 82,606	\$ 84,556	\$ 85,216	\$ 64,370	(20,846)	-24.46%
5102	Fringe Benefits	50,121	53,325	42,436	35,930	(6,506)	-15.33%
5102	Fringe Benefit - PERS relief	-	-	9,200	9,200	-	100.00%
5103	P/T Employees	20,434	20,193	18,931	20,785	1,854	9.79%
5104	Fringe Benefits P/T	5,908	4,256	5,779	5,949	170	2.95%
Total Salaries and Benefits		159,069	162,331	161,562	136,235	(25,327)	-15.68%
Maintenance and Operations							
5201	Office Supplies	509	-	1,000	1,000	-	0.00%
5210	Professional & Special Services	-	869	-	-	-	0.00%
5215	Communications	22,297	25,148	23,000	26,000	3,000	13.04%
5216	Postage/Freight	-	21	50	50	-	0.00%
5223	Liability Insurance	3,283	2,585	1,775	1,846	71	3.98%
5231	Tools/Equipment	15,642	7,393	6,000	6,000	-	0.00%
5233	Computers and Related Items	39,447	9,394	8,000	15,000	7,000	87.50%
5236	Transportation	585	242	600	600	-	0.00%
5237	Subsistence	58	58	1,000	1,000	-	0.00%
5252	Credit Card Charges	-	17	-	-	-	0.00%
5603	Employee Training	-	-	3,000	3,000	-	0.00%
5614	Car Allowance	2,250	2,250	2,250	2,250	-	0.00%
Total Maintenance and Operations		84,071	47,976	46,675	56,746	10,071	21.58%
Total		\$ 243,141	\$ 210,307	\$ 208,237	\$ 192,980	(15,257)	-7.33%
Staffing History		1.50	1.50	1.50	1.50		

LINE - ITEM EXPLANATIONS:

In order to consolidate computer purchases for cost savings, and to obtain a better replacement system for computers, all computer purchases will be handled through the Information Systems Department.

Specific Department Requests Include:

Public Works:	New Computer for Foreman	\$ 1,000
Library	Monitor & Server	2,000
Police	Color Printer	1,700

5233 - Computers and Related Items - Provides Computer's through out the City. \$ 15,000

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - LEASED PROPERTY**

This budget reflects the costs associated with providing maintenance of the old school facilities obtained from the borough and other properties the city owns and leases out. UAA has a lease with the City of Homer through May, 2011. The Boys and Girls Club also utilize this facility.

**FUND 100
114 - LEASED PROPERTY**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Maintenance and Operations</u>						
5203 Fuel/Lube	54,561	43,765	44,477	28,000	(16,477)	-37.05%
5208 Equipment Maintenance	-	174	700	700	-	0.00%
5209 Building & Grounds Maintenance	4,047	3,717	3,375	3,375	-	0.00%
5210 Professional & Special Services	3,571	3,571	1,875	1,875	-	0.00%
5215 Communications	1,019	497	700	700	-	0.00%
5217 Electricity	27,215	19,865	12,000	9,000	(3,000)	-25.00%
5218 Water	1,468	1,751	3,513	1,000	(2,513)	-71.53%
5219 Sewer	1,785	1,613	3,513	1,000	(2,513)	-71.53%
5220 Refuse/Disposal	-	-	200	200	-	0.00%
5221 Property Insurance	2,621	2,083	1,934	1,934	-	0.00%
5223 Liability Insurance	2,086	1,430	1,244	1,244	-	0.00%
5227 Advertising	293	-	-	-	-	0.00%
Total Maintenance and Operations	98,664	78,467	73,531	49,028	(24,503)	-33.32%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	24,140	-	-	-	-	0.00%
Total Capital Outlay, Transfers and Reserves	24,140	-	-	-	-	0.00%
Total	\$ 122,804	\$ 78,467	\$ 73,531	\$ 49,028	(24,503)	-33.32%

LINE - ITEM EXPLANATIONS:

For the 2012 Budget, Council chose to keep the Boys & Girls Club open through May, 2012. The Boys and Girls Club signed a lease agreement to pay \$750 a month toward expenses.

Account Number Explanations: See "Appendix" Tab.

Dept	Reserve	Transfers In	Expenditures	2012 End Balance
396	Depreciation Reserves		-	180,738

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - COMMUNITY RECREATION

Homer Community Recreation promotes community involvement in and life-long learning through, educational and recreational opportunities for people of all ages. This is accomplished through maximizing usage of all community facilities, fields, parks and resources, while utilizing, expanding and uniting local businesses, city and school resources. The program is designed to enhance quality of life through participation in programs which will reduce stress, provide for socialization, mental and physical well being.

FY 2012 Objectives:

Offer educational, recreational and leisure opportunities for Homer in a safe, cost effective manner.

Seek alternate revenue sources such as advertisements, sponsorships, grants and donations.

Maintain adequate fees to assist with sustaining overall program.

Provide volunteer opportunities for community members who would like to support the Community Recreation program.

Collaborate with Parks by coordinating, promoting and improving, existing parks, trails, user group agreements and other related activities and projects.

Coordinate and promote local running races during the summer months.

2010-11 Highlights:

Offered **133** programs and events.

Participants: **1,292** youth (0-19); **1,746** adults (20+); total: **3,038**

Over **18,742** estimated visits to CR activities.

84 volunteers provided 2,377 volunteers hours with a value of \$49,227.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
115 - COMMUNITY RECREATION**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted	2011 Amended &	
				Budget	Budget	2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 53,771	\$ 50,384	\$ 51,199	\$ 52,652	1,453	2.84%
5102	Fringe Benefits	34,374	34,111	29,991	30,445	454	1.51%
5103	P/T Employees	2,276	2,843	4,000	4,000	-	0.00%
5104	Fringe Benefits P/T	192	234	184	184	-	0.00%
<u>Total Salaries and Benefits</u>		90,614	87,572	85,374	87,281	1,907	2.23%
<u>Maintenance and Operations</u>							
5201	Office Supplies	-	95	500	500	-	0.00%
5202	Operating Supplies	1,440	1,587	2,500	2,500	-	0.00%
5208	Equipment	193	100	500	500	-	0.00%
5210	Professional & Special Services	4,875	15,439	15,500	14,500	(1,000)	-6.45%
5215	Communications	1,734	1,849	1,950	1,950	-	0.00%
5216	Postage/Freight	364	684	50	50	-	0.00%
5223	Liability Insurance	1,529	1,199	940	1,029	89	9.52%
5227	Advertising	-	136	950	950	-	0.00%
5235	Memberships/Dues	183	180	185	185	-	0.00%
5236	Transportation	283	100	250	250	-	0.00%
5237	Subsistence	189	-	250	250	-	0.00%
5238	Printing/Binding	1,560	1,650	1,800	1,800	-	0.00%
5603	Employee Training	2,000	-	250	250	-	0.00%
5614	Car Allowance	-	-	-	300	300	0.00%
<u>Total Maintenance and Operations</u>		14,350	23,018	25,625	25,014	(611)	-2.38%
Total		\$ 104,964	\$ 110,591	\$ 110,999	\$ 112,295	1,296	1.17%
Staffing History		1.00	0.88	0.88	0.88		

LINE - ITEM EXPLANATIONS:

5101 - 5104 - Part of the Community Schools Coordinator Position was moved to Parks & Recreation (.12), where this position will assist in coordinating summer events. Received \$7,500 grant to assist with salary.

5103 - To increase P/T Wages for the collection of fees at events.

5210 - Basketball Referees', background checks, Film Festival and KPBSD user fees of \$6,000 which is covered

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER
2012 OPERATING BUDGET

NARRATIVE

GENERAL FUND - FINANCE

The Finance Department is responsible for all financial and budgetary operations of the City. The Finance Department invests the City's money, compiles the budget, processes purchase orders, issues vendor checks, processes all accounts receivable and accounts payable, administers state and federal grants, and processes City-wide payroll.

The department is involved in numerous day-to-day activities of City operations, including utility, port, ambulance, lease billings, capital projects, insurance, special assessments and general accounting. An annual audit of the City is conducted and the results of that report are presented to Council in June or July.

FUND 100
120 - FINANCE

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 408,387	\$ 415,786	\$ 423,181	\$ 435,746	12,565	2.97%
5102 Fringe Benefits	285,752	270,891	243,735	247,657	3,922	1.61%
5102 Fringe Benefit - PERS relief	-	-	22,500	22,500	-	100.00%
5103 P/T Employees	21,192	120	679	679	0	0.03%
5104 Fringe Benefits P/T	7,468	4,865	89	89	0	0.50%
5105 Overtime	6,067	1,615	2,500	2,500	-	0.00%
5107 P/T Overtime	49	-	-	-	-	0.00%
Total Salaries and Benefits	728,915	693,277	692,684	709,171	16,487	2.38%
<u>Maintenance and Operations</u>						
5201 Office Supplies	6,916	6,077	7,900	7,900	-	0.00%
5202 Operating Supplies	1,930	429	2,000	2,000	-	0.00%
5208 Equipment Maintenance	-	-	2,985	2,985	-	0.00%
5210 Professional & Special Services	16,852	16,387	17,000	17,000	-	0.00%
5211 Accounting/Audit	889	2,542	2,500	2,500	-	0.00%
5215 Communications	1,236	1,438	1,300	1,300	-	0.00%
5216 Postage/Freight	-	110	-	-	-	0.00%
5223 Liability Insurance	10,100	8,055	6,687	6,800	113	1.69%
5227 Advertising	84	659	-	-	-	0.00%
5231 Tools/Equipment	3,004	1,490	3,000	3,000	-	0.00%
5235 Memberships/Dues	468	800	800	800	-	0.00%
5236 Transportation	942	2,613	500	1,000	500	100.00%
5237 Subsistence	141	328	500	1,000	500	100.00%
5252 Credit Card Expens	-	7	-	-	-	0.00%
5603 Employee Training	12,470	4,765	3,000	5,000	2,000	66.67%
5614 Car Allowance	1,500	1,500	1,500	1,500	-	0.00%
Total Maintenance and Operations	56,532	47,200	49,672	52,785	3,113	6.27%
Total	\$ 785,446	\$ 740,478	\$ 742,356	\$ 761,956	19,600	2.64%
Staffing History	7.72	7.02	7.02	7.02		

LINE - ITEM EXPLANATIONS:

5101 -5105 - Due to Budget Cuts, a Part Time Employee was laid off in 2010.
5236, 5237 & 5603 - To increase needed employee training.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PLANNING & ZONING

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

Planning & Zoning implements and/or coordinates city-wide planning and zoning functions that range from proposing changes in City Code, processing Adopted plats to updating the City's comprehensive plan; development and implementation of short and long range land-use planning strategies; revising the City of Homer's Zoning Code; implementing the junk car removal program; and, provides staff support to the Homer Advisory Planning Commission and the Parks and Recreation Advisory Commission. The City Planner is also a member of the Lease Committee, the City Hall Renovation & Expansion Task Force, and provides support to the Economic Delevelop Advisory Commission.

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 and map making.

Projects for FY12 include initial implementation of the Spit Comprehensive Plan and continuing to forward changes to title 21 such as map amendments, text changes supporting the recently amended comprehensive plan.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
130 - PLANNING/ZONING**

		FY 2009	FY 2010	FY 2011	FY 2012	2011 Amended &	
		Actual	Actual	Amended	Adopted	2012 Adopted	
				Budget	Budget	Budget	
Salaries and Benefits							
5101	Regular Employees	\$ 216,508	\$ 223,972	\$ 230,565	\$ 236,994	\$ 6,429	2.79%
5102	Fringe Benefits	155,400	155,493	135,319	137,326	\$ 2,007	1.48%
5102	Fringe Benefit - PERS relief	-	-	12,500	12,500	-	100.00%
5105	Overtime	1,687	199	4,500	4,500	-	0.00%
Total Salaries and Benefits		373,595	379,664	382,884	391,319	8,435	2.20%
Maintenance and Operations							
5201	Office Supplies	2,500	721	2,500	2,500	-	0.00%
5202	Operating Supplies	412	59	-	-	-	0.00%
5206	Food/Staples	1,364	1,995	400	400	-	0.00%
5208	Equipment Maintenance	1,379	1,200	1,400	1,400	-	0.00%
5210	Professional & Special Services	5,586	240	5,000	5,000	-	0.00%
5213	Survey/Appraisal	-	-	1,500	1,500	-	0.00%
5215	Communications	454	662	400	400	-	0.00%
5216	Postage/Freight	-	10	300	300	-	0.00%
5223	Liability Insurance	5,476	4,413	3,747	3,710	(37)	-1.00%
5227	Advertising	5,483	2,899	3,000	3,000	-	0.00%
5228	Books & Subscriptions	648	78	600	600	-	0.00%
5231	Tools/Equipment	-	2,462	400	400	-	0.00%
5235	Memberships/Dues	1,703	2,214	1,500	1,500	-	0.00%
5236	Transportation	3,722	3,044	4,000	4,000	-	0.00%
5237	Subsistence	855	1,004	900	900	-	0.00%
5238	Printing/Binding	25	-	1,500	1,500	-	0.00%
5252	Credit Card Expense	-	7	-	-	-	0.00%
5603	Employee Training	2,356	2,580	2,500	2,500	-	0.00%
Total Maintenance and Operations		31,962	23,588	29,647	29,610	(37)	-0.13%
Capital Outlay, Transfers and Reserves							
5990	Transfer to Reserves	8,000	-	-	10,000	10,000	0.00%
Total Capital Outlay, Transfers and Res		8,000	-	-	10,000	10,000	0.00%
Total		\$ 413,557	\$ 403,252	\$ 412,531	\$ 430,929	\$ 18,398	4.46%
Staffing History		4.00	4.00	4.00	4.00		

LINE - ITEM EXPLANATIONS:

Travel expenditures include National APA conference for the City Planner, one in and one out of state training for staff, plus Planning Commissioner training.

5210 - Implementing Technical changes to code requirements of Comp Plan.

*Account Number Explanations: See "Appendix" Tab.
Capital Outlay: See "Project" Tab for detail.*

Dept	Reserve	2012 Beg Bal	Transfers In	Expenditures	2012 End Bal
387	Depreciation Reserve	33,329	10,000		43,329

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY HALL COMPLEX

This is the budget for a number of items which are not attributable to any specific department, but provide City wide support services. This budget includes expenditures for the maintenance and operation of City Hall, including telephones, postage, copy machines and website maintenance services. The General Fund is reimbursed for a portion of these expenditures from the Water, Sewer, and Port and Harbor enterprise funds.

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

140 - CITY HALL COMPLEX

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Maintenance and Operations</u>						
5201	Office Supplies	5,840	6,821	7,926	7,926	- 0.00%
5202	Operating Supplies	4,503	1,462	1,500	1,500	- 0.00%
5203	Fuel/Lube	1,283	771	1,300	26,000	24,700 1900.00%
5208	Equipment Maintenance	526	74	1,500	1,500	- 0.00%
5209	Building & Grounds Maintenance	2,314	2,239	2,600	2,600	- 0.00%
5210	Professional & Special Services	3,250	4,164	9,000	9,000	- 0.00%
5214	Rents & Leases Expense	47,286	43,051	43,910	43,910	- 0.00%
5215	Communications	15,027	16,567	15,000	15,000	- 0.00%
5216	Postage/Freight	13,561	12,559	13,500	13,500	- 0.00%
5217	Electricity	35,191	23,050	35,475	20,000	(15,475) -43.62%
5218	Water	1,258	1,318	2,000	2,000	- 0.00%
5219	Sewer	1,437	1,369	2,500	2,500	- 0.00%
5220	Refuse/Disposal	598	2,038	1,200	1,200	- 0.00%
5221	Property Insurance	3,741	3,310	3,341	2,596	(745) -22.30%
5222	Auto Insurance	844	844	877	877	0 0.03%
5223	Liability Insurance	3,661	2,946	2,611	2,624	13 0.51%
5224	Fidelity Bond	458	450	470	470	- 0.00%
5227	Advertising	792	68	800	800	- 0.00%
5231	Tools/Equipment	-	-	11,000	-	(11,000) -100.00%
5244	Snow Removal	1,650	-	2,700	3,500	800 29.63%
5254	Cash Over/Short	20	-	-	-	- 0.00%
5295	Global Warming	6,353	-	-	-	- 100.00%
Total Maintenance and Operations		149,591	123,101	159,210	157,504	(1,706) -1.07%
<u>Capital Outlay, Transfers and Reserves</u>						
5901	C/O Equipment	65,684	-	-	-	- 0.00%
5990	Transfer to Reserves	4,647	-	-	10,000	10,000 0.00%
Total Capital Outlay, Transfers and Reserve		70,331	-	-	10,000	10,000 0.00%
Total		\$ 219,922	\$ 123,101	\$ 159,210	\$ 167,504	8,294 5.21%

LINE - ITEM EXPLANATIONS:

5210 - Increase due to website annual maintenance contract.

*Account Number Explanations: See "Appendix" Tab.
Capital Outlay: See "Project" Tab for detail.*

Dept	Reserve	2012	Transfers In s	Expenditure	2012 End Bal
384	Depreciation Reserves	23,432	10,000		33,432
170-733	Building Fund	394,982		-	394,982

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND – LIBRARY

The Homer Public Library supports the information needs of the community by providing access to quality resources in a welcoming atmosphere by a knowledgeable and caring staff. We serve as a place for children to discover the joy of reading and the value of life-long learning. We promote literacy, learning and enrichment for people of all ages, thereby enhancing the economic, social and cultural vitality of our community.

FY2012 OBJECTIVES:

The main objective of the library staff in 2012 will be to meet patron needs by continuing to improve services in the following areas:

1. Expanding the library's collection of books, audios, and videos for children, teens and adults, as well as reference resources, fiction and non-fiction in electronic formats.
2. Patron services related to job hunting, resume writing and computer skills.
3. Staff training to keep up with changes in information technology and library best practices.
4. Expanding access to information through technology (e-books, audio books and informational databases; the library's website and online catalog; and social networking programs).

In addition, we are looking for ways to streamline procedures.

FY2011 ACCOMPLISHMENTS:

1. Served 126,030 patrons and circulated 108,166 items.
2. Issued 997 new library cards.
3. Provided Internet service to 47,554 patrons.
4. Provided weekly preschool story hour and a baby lap-sit program for over 2,254 children and their families.
5. 228 children, 59 teens and 61 adults participated in the 8-week Summer Reading Program. Teens produced a library video, posted on U-Tube.
6. Recruited, trained and supervised 1,032 volunteers who generously contributed 2,101 hours to library operations, programs and services.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
145 - LIBRARY**

	FY2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
Salaries and Benefits							
5101 Regular Employees	\$ 232,806	\$ 254,345	\$ 262,485	\$ 266,809	\$ 253,047	\$ (13,762)	-5.16%
5102 Fringe Benefits	173,678	187,117	189,152	159,453	158,458	\$ (995)	-0.62%
5102 Fringe Benefit - PERS relief	-	-	-	15,000	15,000	-	100.00%
5103 P/T Employees	79,077	86,381	93,811	101,096	98,938	(2,158)	-2.13%
5104 Fringe Benefits P/T	26,041	26,567	12,129	18,188	17,989	(199)	-1.09%
5105 Overtime	224	6	1,190	1,000	1,000	-	0.00%
5107 P/T Overtime	592	-	105	-	-	-	0.00%
Total Salaries and Benefits	512,419	554,417	558,871	561,546	544,433	(17,113)	-3.05%
Maintenance and Operations							
5201 Office Supplies	4,047	3,819	4,656	7,120	9,155	2,035	28.58%
5202 Operating Supplies	4,209	3,166	3,072	670	670	-	0.00%
5203 Fuel/Lube	39,295	29,624	21,385	26,014	26,014	-	0.00%
5208 Equipment Maintenance	3,990	1,896	1,936	3,065	3,065	-	0.00%
5209 Building & Grounds Maintenance	893	-	-	500	500	-	0.00%
5210 Professional & Special Services	14,748	14,726	18,121	23,845	21,273	(2,572)	-10.79%
5214 Rents & Leases Expense	3,953	4,861	4,548	5,340	6,120	780	14.61%
5215 Communications	1,743	1,386	3,532	1,077	2,617	1,540	142.99%
5216 Postage/Freight	2,884	4,485	4,752	5,457	5,200	(257)	-4.71%
5217 Electricity	24,974	29,441	22,711	20,415	23,742	3,327	16.30%
5218 Water	1,453	1,288	1,264	1,203	1,271	68	5.65%
5219 Sewer	1,869	1,489	1,309	1,241	1,317	76	6.12%
5221 Property Insurance	6,355	5,562	5,265	5,936	5,936	(0)	0.00%
5223 Liability Insurance	8,852	9,686	8,766	7,582	7,502	(80)	-1.05%
5227 Advertising	334	-	46	-	167	167	0.00%
5228 Books	16,778	19,851	19,537	20,000	23,000	3,000	15.00%
5229 Periodicals	6,632	7,397	8,695	8,994	8,994	-	0.00%
5230 Audio/Visual Materials	2,998	6,556	6,327	6,420	6,420	-	0.00%
5231 Tools/Equipment	1,138	3,554	466	3,125	3,125	-	0.00%
5235 Memberships/Dues	635	950	1,130	1,205	1,275	70	5.81%
5236 Transportation	5,912	2,851	4,396	5,569	5,569	-	0.00%
5237 Subsistence	892	495	1,285	1,218	1,218	-	0.00%
5238 Printing/Binding	-	-	-	-	500	500	0.00%
5242 Janitorial	74	32	30	75	75	-	0.00%
5244 Snow Removal	6,705	8,435	5,080	8,280	8,280	-	0.00%
5252 Credit Card Expense	-	-	7	-	-	-	0.00%
5603 Employee Training	2,052	764	3,285	3,335	3,335	-	0.00%
Total Maintenance and Operations	163,414	162,313	151,602	167,686	176,340	8,654	5.16%
Capital Outlay, Transfers and Reserves							
5903 C/O Building	-	1,070	-	-	-	-	0.00%
5990 Transfer to Reserves	15,088	6,035	-	-	15,000	15,000	0.00%
Total Capital Outlay, Transfers and Res	15,088	7,105	-	-	15,000	15,000	0.00%
Debt Payment							
5607 Debt Payment	361,437	36,887	38,257	39,835	41,478	1,643	4.12%
5608 Debt Payment Interest	138,138	62,937	61,567	59,989	58,346	(1,643)	-2.74%
Total Debt Payment	499,575	99,824	99,824	99,824	99,824	-	0.00%
Total	\$ 1,190,496	\$ 823,659	\$ 810,298	\$ 829,056	\$ 835,597	6,541	0.79%
Staffing History	7.40	7.40	7.40	8.10	8.10		

LINE - ITEM EXPLANATIONS:

5215 - Communications: New Bandwidth for library.
5238 - Fix binding of older books.

Account Number Explanations: See "Appendix" Tab.

Dept	Reserve	2012 Beg Bal	Transfers In	Expenditure: 2012 End Ba		
390		52,845	15,000			67,845
Dept	Debt	2012 Beg Bal	Principal	Interest	2012 End Ba	
2006	New Library	1,454,284	41,478	58,346	1,412,806	

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

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.

FUND 100
146 LIBRARY STATE GRANTS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Maintenance and Operations</u>						
5227 Advertising (Senior Grant)	-	-	-	-	-	0.00%
5228 Books	6,350	6,350	6,350	6,350	-	0.00%
5229 Periodicals	-	-	-	-	-	0.00%
5230 Audio/Visual Materials	-	-	-	-	-	0.00%
5236 Transportation	-	-	-	-	-	0.00%
5603 Employee Training (Senior Grant)	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>	6,350	6,350	6,350	6,350	-	0.00%
Total	\$ 6,350	\$ 6,350	\$ 6,350	\$ 6,350	\$ -	0.00%

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - AIRPORT FACILITIES**

Provide operation and management services to the airport terminal building.

Public Works is responsible for maintenance of the building and grounds of the Terminal area. The Parks Coordinator tracks the parking, collects parking fees and is responsible for outside clean-up, grounds up keep. The Building Maintenance Tech. is responsible for all mechanical maintenance aspects of the terminal and tarmac plowing/sanding, and ordering the janitorial supplies, soap and paper towels etc.

**FUND 100
149 - AIRPORT TERMINAL**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	42,389	\$ 43,005	\$ 34,151	\$ 29,791	(4,360)	-12.77%
5102 Fringe Benefits	34,374	30,202	32,478	20,031	(12,447)	-38.32%
5102 Fringe Benefit - PERS relief	-	-	2,000	2,000	-	100.00%
5103 P/T Employees	6,393	7,886	4,545	4,545	0	0.01%
5104 Fringe Benefits P/T	1,159	1,210	1,809	1,809	0	0.01%
5105 Overtime	4,549	4,113	2,050	2,050	-	0.00%
5107 P/T Overtime	762	427	-	-	-	0.00%
Total Salaries and Benefits	89,626	86,844	77,033	60,226	(16,807)	-21.82%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	2,298	1,863	3,500	3,500	-	0.00%
5203 Fuel/Lube	29,640	21,764	24,000	24,000	-	0.00%
5208 Equipment Maintenance	2,309	4,327	4,050	4,050	-	0.00%
5209 Building & Grounds Maintenance	7,195	7,733	6,500	11,000	4,500	69.23%
5210 Professional & Special Services	16,367	(1,506)	4,050	4,050	-	0.00%
5214 Rents & Leases Expense	18,569	18,765	19,383	19,383	-	0.00%
5215 Communications	1,411	1,609	1,500	1,500	-	0.00%
5217 Electricity	47,954	35,791	45,000	45,000	-	0.00%
5218 Water	4,021	8,570	12,000	12,000	-	0.00%
5219 Sewer	4,682	9,294	11,000	11,000	-	0.00%
5220 Refuse/Disposal	627	582	2,000	2,000	-	0.00%
5221 Property Insurance	2,642	2,124	\$2,000	\$2,000	0	0.01%
5223 Liability Insurance	3,186	2,653	\$2,184	\$1,979	(205)	-9.39%
5227 Advertising	108	-	-	-	-	0.00%
5231 Tools/Equipment	298	707	1,200	1,200	-	0.00%
Total Maintenance and Operations	141,309	114,275	138,367	142,662	4,295	3.10%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	6,035	-	-	15,000	15,000	0.00%
				<i>*Note</i>		0.00%
Total Capital Outlay, Transfers and Reserves	6,035	-	-	15,000	15,000	0.00%
Total	\$ 236,969	\$ 201,118	\$ 215,400	\$ 217,888	2,488	1.16%
Staffing History	0.70	0.85	0.75	0.75		

LINE - ITEM EXPLANATIONS:

5209 - Increase to replace concrete @ front entry (\$4500 est)

Account Number Explanations: See "Appendix" Tab. Capital Outlay: See "Project" Tab for detail.

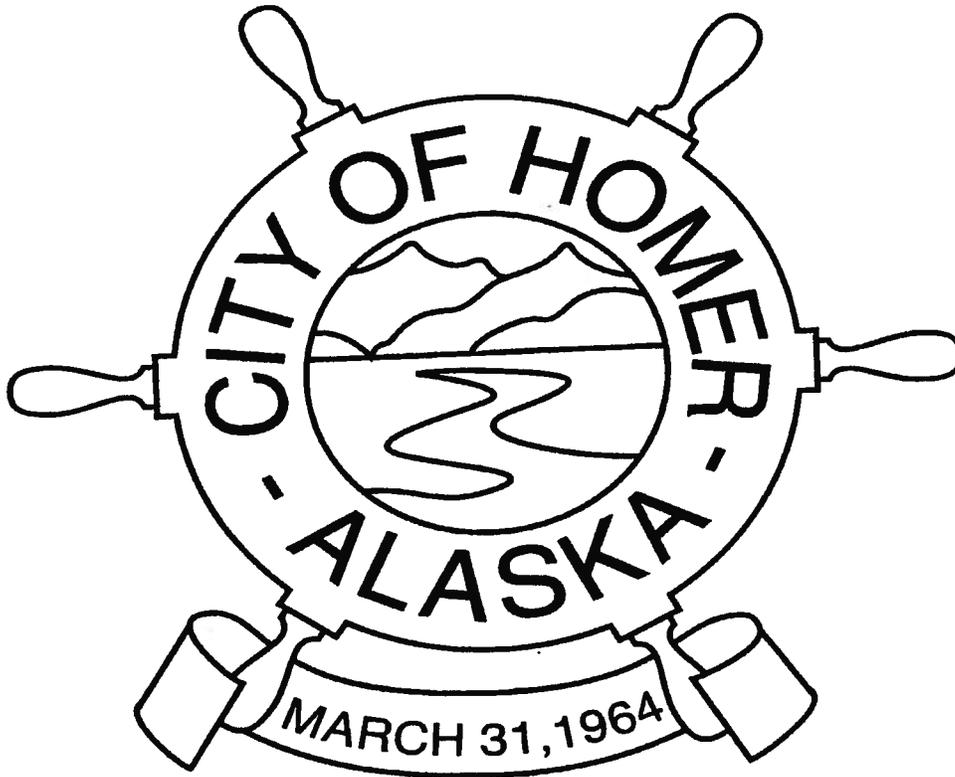
Dept	Reserve	2012 Beg Ba	Transfers In	Expenditures	2012 End Ba
388	Depreciation Reserve	48,652	15,000		63,652
	From G/F Depreciation Reserve				

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$10,587.44 LOAN REPAYMENTS TO THE ENERGY FUND OVER THE NEXT 1.4 - 8.1 YEARS. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAID BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Amounts:	HVAC	\$ 22	15.71 Annually
	Lighting	<u>\$85,631</u>	<u>10,571.73</u> Annually
	Totals	\$85,653	\$10,587.44 Annually

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2011 OPERATING BUDGET**

**CONSOLIDATED FIRE INCLUDES: FIRE ADMINISTRATION, FIRE SERVICES AND EMERGENCY MED. SERVICES
COST CENTERS - 150, 151, 152**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	383,970	366,725	350,517	360,209	9,692	2.77%
5102 Fringe Benefits	303,192	256,644	243,234	247,305	4,071	1.67%
5103 P/T Employees	7,196	-	-	-	-	0.00%
5104 Fringe Benefits P/T	963	-	-	-	-	0.00%
5105 Overtime	16,994	16,204	28,808	29,987	1,179	4.09%
5107 P/T Overtime	75	-	-	-	-	0.00%
Total Salaries and Benefits	\$ 712,389	\$ 639,572	\$ 622,559	\$ 637,501	14,942	2.40%
<u>Maintenance and Operations</u>						
5201 Office Supplies	2,833	2,935	6,000	6,000	-	0.00%
5202 Operating Supplies	20,003	17,560	32,000	32,000	-	0.00%
5203 Fuel/Lube	8,318	7,345	12,000	12,000	-	0.00%
5206 Food/Staples	5,645	5,252	5,000	5,000	-	0.00%
5207 Vehicle/Boat Maintenance	3,904	784	8,000	8,000	-	0.00%
5208 Equipment Maintenance	2,636	2,010	5,000	5,000	-	0.00%
5209 Building & Grounds Maint.	2,460	2,933	5,000	5,000	-	0.00%
5210 Professional & Special Services	27,756	23,979	26,000	31,000	5,000	19.23%
5214 Rent & Leases	6,260	6,285	5,000	5,000	-	0.00%
5215 Communications	8,449	9,498	16,500	16,500	-	0.00%
5216 Postage/Freight	1,165	1,065	2,000	2,000	-	0.00%
5217 Electricity	21,718	15,407	22,656	22,656	-	0.00%
5218 Water	1,820	1,546	3,000	3,000	-	0.00%
5219 Sewer	2,246	1,622	3,000	3,000	-	0.00%
5220 Refuse/Disposal	884	860	2,200	2,200	-	0.00%
5221 Property Insurance	936	1,636	1,540	1,540	0	0.03%
5222 Auto Insurance	17,206	16,515	17,357	17,358	1	0.01%
5223 Liability Insurance	15,639	11,772	8,983	8,489	(494)	-5.50%
5227 Advertising	756	461	1,000	1,000	-	0.00%
5231 Tools/Equipment	34,897	12,397	25,000	25,000	-	0.00%
5235 Memberships/Dues	1,614	1,956	3,150	3,150	-	0.00%
5236 Transportation	1,108	152	3,500	4,500	1,000	28.57%
5237 Subsistence	1,797	301	3,500	4,500	1,000	28.57%
5252 Credit Card Expense	-	7	-	-	-	0.00%
5280 Volunteer Incentive Program	26,369	23,989	35,000	35,000	-	0.00%
5601 Uniforms	184	2,170	4,500	4,500	-	0.00%
5602 Safety Equipment	7,826	13,210	27,000	32,000	5,000	18.52%
5603 Employee Training	24,636	32,375	29,000	30,000	1,000	3.45%
5604 Public Education	1,028	833	2,500	2,500	-	0.00%
Total Maintenance and Operations	250,092	216,852	315,386	327,893	12,507	3.97%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	35,726	-	-	45,000	45,000	0.00%
Total Capital Outlay, Transfers and R	35,726	-	-	45,000	45,000	0.00%
<u>Debt Payment</u>						
5607 Debt Payment	8,197	-	-	-	-	0.00%
5608 Debt Payment Interest	94	-	-	-	-	0.00%
Total Debt Payment	8,291	-	-	-	-	0.00%
Total	1,006,498	856,424	937,945	1,010,394	72,450	7.72%
Staffing History - Paid Staff	6.0	5.0	5.0	5.0		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail..

All capital outlay are paid out of reserve accounts. Funds are transferred to reserves annually.

Dept	Reserve	2012 Beg Ba	Transfers In	Expenditure:	2012 End B
156-393	Depreciation Reserve	89,401	30,000	18,000	101,401
152-381	Fleet Reserve	100,856	15,000		115,856

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - FIRE ADMINISTRATION

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 2012 Objectives:

1. Continue to provided necessary recruit training to new volunteers;
2. Provide adequate volunteer incentives and staff support to retain trained members.

FY 2011-Accomplishments:

- Maintained emergency service programs through continued recruitment and
1. retention of members.
 2. Placed the Fire Training System acquired through the AFG into service.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
150 - FIRE ADMINISTRATION**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
Salaries and Benefits						
5101 Regular Employees	\$ 128,647	\$ 131,482	\$ 131,219	\$ 131,219	(0)	0.00%
5102 Fringe Benefits	113,274	105,067	75,079	75,128	49	0.06%
5102 Fringe Benefit - PERS relief	-	-	22,500	22,500	-	100.00%
5105 Overtime	4,132	6,384	-	-	-	0.00%
Total Salaries and Benefits	246,052	242,932	228,798	228,846	48	0.02%
Maintenance and Operations						
5201 Office Supplies	2,833	2,935	6,000	6,000	-	0.00%
5202 Operating Supplies	2,915	3,854	8,000	8,000	-	0.00%
5203 Fuel/Lube	8,318	7,345	12,000	12,000	-	0.00%
5206 Food/Staples	5,645	5,252	5,000	5,000	-	0.00%
5207 Vehicle/Boat Maintenance	3,904	784	8,000	8,000	-	0.00%
5208 Equipment Maintenance	2,636	2,010	5,000	5,000	-	0.00%
5209 Building & Ground Maintenance	2,460	2,933	5,000	5,000	-	0.00%
5210 Professional & Special Services	7,432	6,043	7,000	7,000	-	0.00%
5214 Rents & Leases Expense	6,260	6,285	5,000	5,000	-	0.00%
5215 Communications	8,449	9,498	16,500	16,500	-	0.00%
5216 Postage/Freight	1,165	1,065	2,000	2,000	-	0.00%
5217 Electricity	21,718	15,407	22,656	22,656	-	0.00%
5218 Water	1,820	1,546	3,000	3,000	-	0.00%
5219 Sewer	2,246	1,622	3,000	3,000	-	0.00%
5220 Refuse/Disposal	884	860	2,200	2,200	-	0.00%
5221 Property Insurance	936	1,636	1,540	1,540	0	0.03%
5222 Auto Insurance	17,206	16,515	17,357	17,358	1	0.01%
5223 Liability Insurance	15,639	11,772	8,983	8,489	(494)	-5.50%
5227 Advertising	756	461	1,000	1,000	-	0.00%
5231 Tools/Equipment	11,996	525	10,000	10,000	-	0.00%
5235 Memberships/Dues	629	893	2,000	2,000	-	0.00%
5236 Transportation	1,108	152	1,000	2,000	1,000	100.00%
5237 Subsistence	1,797	301	1,000	2,000	1,000	100.00%
5252 Credit Card Expense	-	7	-	-	-	0.00%
5280 Volunteer Incentive Program	26,369	23,989	35,000	35,000	-	0.00%
5601 Uniform/Clothing Allowance	184	1,226	1,500	1,500	-	0.00%
5602 Safety Equipment	-	-	-	-	-	0.00%
5603 Employee Training	774	535	1,000	2,000	1,000	100.00%
Total Maintenance and Operation	156,079	125,449	190,736	193,243	2,507	1.31%
Capital Outlay, Transfers and Reserves						
5990 Transfer to Reserves	35,726	-	-	45,000	45,000	0.00%
Total Capital Outlay, Transfers & Res	35,726	-	-	45,000	45,000	0.00%
Total	\$ 437,857	\$ 368,381	\$ 419,534	\$ 467,090	47,556	11.34%
Staffing History	1.60	1.60	1.60	1.60		

LINE - ITEM EXPLANATIONS:

5236, 5237 & 5603: Increased to provide training opportunity for staff.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

Dept	2012 Beg Bal	Transfers In	Expenditure:	2012 End Bal
156-393 Depreciation Reserve	89,401	30,000	18,000	101,401
152-381 Fleet Reserve	100,856	15,000		115,856

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - FIRE SERVICES**

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 2012 Objectives:

1. Continue recruiting and training additional firefighters.
2. Provide Officer Development Training to members.

FY 2011 Accomplishments:

1. Conducted Firefighter I Course
2. Provided Fire Apparatus/Engineer Program for HVFD and KESA

**FUND 100
151 - FIRE SERVICES**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 127,662	\$ 117,622	\$ 109,899	\$ 114,745	\$ 4,846	4.41%
5102 Fringe Benefits	94,959	75,789	72,920	74,931	2,011	2.76%
5103 P/T Employees	3,598	-	-	-	-	0.00%
5104 Fringe Benefits P/T	481	-	-	-	-	0.00%
5105 Overtime	6,431	4,910	14,404	14,993	589	4.09%
5107 P/T Overtime	38	-	-	-	-	0.00%
Total Salaries and Benefits	233,169	198,320	197,223	204,670	7,447	3.78%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	3,074	810	8,000	8,000	-	0.00%
5210 Professional & Special Services	9,923	9,138	10,000	15,000	5,000	50.00%
5231 Tools/Equipment	17,375	7,569	10,000	10,000	-	0.00%
5235 Memberships/Dues	960	978	1,000	1,000	-	0.00%
5236 Transportation	-	-	2,500	2,500	-	0.00%
5237 Subsistence	-	-	2,500	2,500	-	0.00%
5601 Uniform/Clothing Allowance	-	573	1,500	1,500	-	0.00%
5602 Safety Equipment	5,037	8,711	15,000	20,000	5,000	33.33%
5603 Employee Training	14,677	14,312	15,000	15,000	-	0.00%
5604 Public Training	720	833	1,500	1,500	-	0.00%
Total Maintenance and Operations	51,766	42,924	67,000	77,000	10,000	14.93%
<u>Debt Payment</u>						
5607 Debt Payment	8,197	-	-	-	-	0.00%
5608 Debt Payment Interest	94	-	-	-	-	0.00%
Total Debt Payment	8,291	-	-	-	-	0.00%
Total	\$ 293,226	\$ 241,244	\$ 264,223	\$ 281,670	17,447	6.60%
Staffing History	2.20	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

5210 - Increased costs due to mandated physical exams.
5602 - Increased to provide for firefighting "turn out" replacements necessary for worn or damaged gear.

Account Number Explanations: See "Appendix" Tab.

CITY OF HOMER
2012 OPERATING BUDGET

NARRATIVE
GENERAL FUND - EMERGENCY MEDICAL SERVICES

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 2012 Objectives:

- procedures
- 2. Provide EMT-1 Course to new recruits.

FY 2011 Accomplishments:

- 1. Completed an EMT-2 course for responders.
- 2. Provided continuing medical education courses to providers.

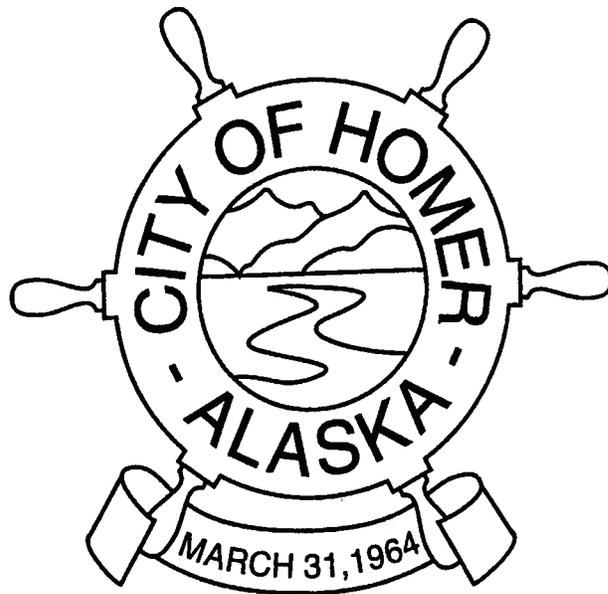
FUND 100
152 - EMERGENCY MEDICAL SERVICES

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 127,661	\$ 117,621	\$ 109,399	\$ 114,245	\$ 4,846	4.43%
5102 Fringe Benefits	94,959	75,788	72,735	74,746	2,011	2.77%
5103 P/T Employees	3,598	-	-	-	-	0.00%
5104 Fringe Benefits P/T	482	-	-	-	-	0.00%
5105 Overtime	6,431	4,910	14,404	14,993	589	4.09%
5107 P/T Overtime	37	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	233,168	198,319	196,538	203,985	7,447	3.79%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	14,013	12,895	16,000	16,000	-	0.00%
5210 Professional & Special Services	10,401	8,797	9,000	9,000	-	0.00%
5231 Tools/Equipment	5,526	4,303	5,000	5,000	-	0.00%
5235 Memberships/Dues	25	85	150	150	-	0.00%
5601 Uniform/Clothing Allowance	-	371	1,500	1,500	-	0.00%
5602 Safety Equipment	2,789	4,499	12,000	12,000	-	0.00%
5603 Employee Training	9,184	17,529	13,000	13,000	-	0.00%
5604 Public Education	308	-	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>	42,247	48,479	57,650	57,650	-	0.00%
Total	\$ 275,415	\$ 246,799	\$ 254,188	\$ 261,635	7,447	2.93%
Staffing History	2.20	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100
POLICE CONSOLIDATION, INCLUDES POLICE ADMINISTRATION, DISPATCH, INVESTIGATION, PATROL, JAIL & ANIMA
(COST CENTERS - 160 - 165)

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	1,233,676	1,231,016	1,335,334	1,402,190	66,856	5.01%
5102 Fringe Benefits	927,092	874,765	937,864	916,913	(20,951)	-2.23%
5103 P/T Employees	148,777	98,357	87,529	84,393	(3,136)	-3.58%
5104 Fringe Benefits P/T	37,053	24,632	10,783	11,927	1,144	10.61%
5105 Overtime	132,603	131,012	117,151	152,299	35,148	30.00%
5107 Part Time OT	17,377	10,813	-	12,415	12,415	0.00%
Total Salaries and Benefits	2,496,577	2,370,594	2,488,661	2,580,137	79,061	3.18%
<u>Maintenance and Operations</u>						
5201 Office Supplies	6,057	7,337	10,000	11,000	1,000	10.00%
5202 Operating Supplies	11,972	19,904	24,350	24,350	-	0.00%
5203 Fuel/Lube	53,910	58,430	63,200	73,200	10,000	15.82%
5205 Ammunition	10,140	14,232	12,000	12,000	-	0.00%
5206 Food/Staples	21,811	22,878	20,500	20,500	-	0.00%
5207 Vehicle/Boat Maintenance	4,666	3,992	3,500	3,500	-	0.00%
5208 Equipment Maintenance	3,302	7,197	13,200	13,200	-	0.00%
5209 Building & Grounds Maint.	11,779	47,232	14,500	14,500	-	0.00%
5210 Professional & Special Services	140,981	131,417	148,300	148,050	(250)	-0.17%
5214 Rents & Leases	6,083	7,212	7,000	7,000	-	0.00%
5215 Communications	35,331	43,537	37,200	37,200	-	0.00%
5216 Postage/Frt	2,415	2,621	3,900	3,900	-	0.00%
5217 Electricity	38,664	27,733	37,257	37,257	-	0.00%
5218 Water	3,160	3,367	4,733	4,733	-	0.00%
5219 Sewer	3,754	3,333	5,897	5,897	-	0.00%
5220 Refuse/Disposal	1,245	1,161	2,800	2,800	-	0.00%
5221 Property Insurance	3,096	2,311	1,916	1,916	-	0.00%
5222 Auto Insurance	12,409	15,216	12,885	13,656	771	5.98%
5223 Liability Insurance	130,325	129,104	126,458	139,519	13,061	10.33%
5227 Advertising	3,837	3,174	2,500	2,500	-	0.00%
5231 Tools/Equipment	25,055	22,763	26,500	27,500	1,000	3.77%
5235 Memberships/Dues	558	913	1,250	1,250	-	0.00%
5236 Transportation	1,426	5,955	3,400	3,900	500	14.71%
5237 Subsistence	2,726	2,085	1,800	1,800	-	0.00%
5242 Janitorial	-	-	600	600	-	0.00%
5244 Snow Removal	2,367	2,000	5,000	5,000	-	0.00%
5252 Credit Card	-	7	-	-	-	0.00%
5254 Over/Short	-	(6)	-	-	-	0.00%
5601 Clothing/Uniforms	29,458	23,972	24,500	24,500	-	0.00%
5603 Employee Training	22,257	39,651	37,400	38,000	600	1.60%
5630 Haven House	-	13,000	12,350	12,350	-	#####
5625 Impound Costs	-	2,000	2,500	2,500	-	#####
Total Maintenance and Operati	588,781	663,726	667,396	694,078	26,682	4.00%
<u>Capital Outlay, Transfers and Reserves</u>						
5903 C/O Building & Improvements	26,680	-	-	-	-	0.00%
5990 Transfers	94,480	52,754	52,754	97,754	45,000	85.30%
Total Capital Outlay, Transfers and Re	121,160	52,754	52,754	97,754	45,000	85.30%
Total	\$ 3,206,518	\$3,087,074	\$3,208,811	\$ 3,371,969	150,743	4.70%
Staffing History	25.80	22.70	22.70	22.70		

LINE - ITEM EXPLANATIONS:

5101 - 5106 - 1 Dispatch position not filled.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay/Transfers: See Section D for Details.

	2012 Beg Bal	Transfers In	Expenditures	2012 End Bal	
Depreciation Reserve					
394	106,765	30,000		136,765	
382 Fleet Reserve	23,133	15,000		38,133	
Debt					
	2012 Beg Bal	Principal	Interest	Interest	2012 End Bal
2005 Animal Shelter Loan	50,000	50,000	2,754	2,754	-

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - POLICE ADMINISTRATION

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

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

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$23.56 LOAN REPAYMENTS TO THE ENERGY FUND OVER THE NEXT 6.0 - 6.2 YEARS. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAID BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Amounts:	HVAC	\$ 21	3.39 Annually
	Lighting	<u>\$ 121</u>	<u>20.17</u> Annually
	Totals	\$ 142	\$23.56 Annually

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
160 - POLICE ADMINISTRATION**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012	Adopted Budget
Salaries and Benefits							
5101	Regular Employees	\$ 93,977	\$ 93,067	\$ 93,358	\$ 93,446	88	0.09%
5102	Fringe Benefits	156,348	96,712	31,549	29,086	(2,463)	-7.81%
5102	Fringe Benefit - PERS relief	-	-	68,000	68,000	-	100.00%
5103	P/T Employees	12,391	12,642	12,944	12,944	-	0.00%
5104	Fringe Benefits P/T	1,380	1,383	797	797	0	0.04%
5105	Overtime	382	656	1,097	1,114	17	1.59%
Total Salaries and Benefits		264,477	204,460	207,745	205,388	(2,357)	-1.13%
Maintenance and Operations							
5201	Office Supplies	539	565	1,000	1,000	-	0.00%
5202	Operating Supplies	4,375	5,803	8,250	8,250	-	0.00%
5203	Fuel/Lube	37,872	40,163	40,000	50,000	10,000	25.00%
5205	Ammunition	10,140	14,232	12,000	12,000	-	0.00%
5206	Food/Staples	4,434	4,377	1,500	1,500	-	0.00%
5207	Vehicle/Boat Maintenance	4,598	3,976	3,000	3,000	-	0.00%
5208	Equipment Maintenance	3,302	7,132	12,200	12,200	-	0.00%
5209	Building & Grounds Maintenance	3,516	9,564	5,000	5,000	-	0.00%
5210	Professional & Special Services	10,139	9,414	9,000	9,000	-	0.00%
5215	Communications	35,102	43,276	36,000	36,000	-	0.00%
5216	Postage/Freight	49	-	400	400	-	0.00%
5217	Electricity	20,936	14,643	21,000	21,000	-	0.00%
5218	Water	1,400	1,370	2,500	2,500	-	0.00%
5219	Sewer	1,678	1,343	3,000	3,000	-	0.00%
5220	Refuse/Disposal	936	876	2,300	2,300	-	0.00%
5221	Property insurance	1,921	1,423	1,180	1,180	(0)	0.00%
5222	Auto insurance	12,409	15,216	12,885	13,656	771	5.98%
5223	Liability insurance	56,595	50,115	44,099	46,636	2,536	5.75%
5227	Advertising	3,837	3,174	2,500	2,500	-	0.00%
5231	Tools/Equipment	20,793	11,680	11,000	11,000	-	0.00%
5235	Memberships/Dues	438	783	1,000	1,000	-	0.00%
5236	Transportation	1,178	5,943	2,000	2,000	-	0.00%
5237	Subsistence	2,608	2,085	1,000	1,000	-	0.00%
5242	Janitorial	-	-	600	600	-	0.00%
5244	Snow Removal	2,367	2,000	2,500	2,500	-	0.00%
5252	Credit Card Expense	-	7	-	-	-	0.00%
5254	Over/Short	-	(6)	-	-	-	0.00%
5601	Uniform/Clothing Allowance	9,921	6,340	7,500	7,500	-	0.00%
5603	Employee Training	13,042	26,679	24,900	25,000	100	0.40%
5625	Impound Costs	-	2,000	2,500	2,500	-	0.00%
5630	Haven House	-	13,000	12,350	12,350	-	0.00%
5901	C/O Equipment	-	-	-	-	-	0.00%
Total Maintenance and Operation:		264,124	297,171	283,164	296,572	13,407	4.73%
Capital Outlay, Transfers and Reserves							
5990	Transfers to Reserves	41,726	-	-	45,000	45,000	0.00%
Total Capital Outlay, Transfers & Res		41,726	-	-	45,000	45,000	0.00%
Total		\$ 570,327	\$ 501,631	\$ 490,909	\$ 546,960	56,051	11.42%
Staffing History		1.15	1.15	1.15	1.15		

LINE - ITEM EXPLANATIONS:

5203 - Fuel & Lube - Increased cost of fuel.

5603 - Employee Training - Int'l Society of APSC mandates a minimum of 40 hours of CPE per year, includes firearms, safety, etc.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

	Reserves	2012 Beg B Transfers In		Expenditures 2012 End B	
394	Depreciation Reserves	106,765	30,000		136,765
382	Fleet Reserve	23,133	15,000		38,133

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - POLICE DISPATCH**

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. The dispatch personnel are additionally responsible for all clerical duties associated with the police department and are required to act as jail guards monitoring prisoners in the Homer Jail.

**FUND 100
161 - POLICE DISPATCH**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 274,235	\$ 272,861	\$ 278,592	\$ 291,176	\$ 12,584	4.52%
5102 Fringe Benefits	194,306	200,794	205,504	196,021	(9,483)	-4.61%
5105 Overtime	30,185	22,860	26,936	34,070	7,134	26.48%
<u>Total Salaries and Benefits</u>	498,726	496,514	511,032	521,266	10,234	2.00%
<u>Maintenance and Operations</u>						
5201 Office Supplies	5,183	6,732	7,000	8,000	1,000	14.29%
5202 Operating Supplies	1,584	2,648	3,100	3,100	-	0.00%
5208 Equipment Maintenance	-	65	-	-	-	0.00%
5210 Professional & Special Services	558	4,263	1,000	750	(250)	-25.00%
5214 Rents & Leases Expense	6,083	7,212	7,000	7,000	-	0.00%
5216 Postage/Freight	2,277	2,621	3,000	3,000	-	0.00%
5231 Tools/Equipment	2,438	3,536	4,500	9,000	4,500	100.00%
5235 Memberships/Dues	120	130	250	250	-	0.00%
5601 Uniform/Clothing Allowance	2,529	2,794	4,500	4,500	-	0.00%
5603 Employee Training	7,361	8,973	9,500	10,000	500	5.26%
<u>Total Maintenance and Operations</u>	28,132	38,974	39,850	45,600	5,750	14.43%
Total	\$ 526,858	\$ 535,488	\$ 550,882	\$ 566,866	15,984	2.90%
Staffing History	6.80	5.95	5.95	5.95		

LINE - ITEM EXPLANATIONS:

5101 - 5105 - Due to 2010 Budget Cuts, One Dispatch Position will not be funded this year. This position is not being removed, however it will not be funded this year.
5231 - For the purchase of a new printer and a new shredder.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - POLICE INVESTIGATION**

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.

**FUND 100
162 - POLICE INVESTIGATION**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 124,185	\$ 122,967	\$ 132,385	\$ 135,985	\$ 3,600	2.72%
5102 Fringe Benefits	74,098	77,571	82,137	78,670	(3,467)	-4.22%
5105 Overtime	12,887	15,706	15,453	14,778	(675)	-4.37%
Total Salaries and Benefits	211,170	216,244	229,975	229,432	(543)	-0.24%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	3,992	6,621	8,500	8,500	-	0.00%
5210 Professional & Special Services	15,544	7,779	11,000	11,000	-	0.00%
5231 Tools/Equipment	1,245	6,375	5,500	5,500	-	0.00%
5236 Transportation	248	-	500	1,000	500	100.00%
5237 Subsistence	58	-	300	300	-	0.00%
Total Maintenance and Operations	21,087	20,776	25,800	26,300	500	1.94%
Total	\$ 232,256	\$ 237,020	\$ 255,775	\$ 255,732	\$ (43)	-0.02%
Staffing History	1.70	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - POLICE PATROL**

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.

**FUND 100
163 - POLICE PATROL**

		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 519,025	\$ 514,417	\$ 590,744	\$ 634,336	\$ 43,592	7.38%
5102	Fringe Benefits	346,321	336,973	384,852	378,723	(6,129)	-1.59%
5103	P/T Employees	8,295	-	-	-	-	0.00%
5104	Fringe Benefits P/T	2,004	-	-	-	-	0.00%
5105	Overtime	61,537	69,052	64,521	63,016	(1,505)	-2.33%
5107	P/T Overtime	630	-	-	-	-	0.00%
Total Salaries and Benefits		937,813	920,442	1,040,117	1,076,075	35,958	3.46%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	222	-	-	-	0.00%
5601	Uniform/Clothing Allowance	6,259	6,355	7,000	7,000	-	0.00%
5603	Employee Training	1,598	943	-	-	-	0.00%
Total Maintenance and Operations		7,857	7,520	7,000	7,000	-	-
Total		\$ 945,670	\$ 927,962	\$ 1,047,117	\$ 1,083,075	\$ 35,958	3.43%
Staffing History		9.20	7.80	7.80	7.80		

LINE - ITEM EXPLANATIONS:

5101 - 5106 Salaries & Benefits: Council approved to have a vacant patrol position filled for the 2011 Budget.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - JAIL**

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 two full time community jail officers and four part time community jail officers who are responsible for the health and welfare of the prisoners as well as record keeping and court proceedings associated with these prisoners.

**FUND 100
164 - JAIL**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 222,254	\$ 227,704	\$ 240,255	\$ 247,248	\$ 6,993	2.91%
5102 Fringe Benefits	156,019	162,716	165,822	166,413	591	0.36%
5103 P/T Employees	128,091	85,714	74,585	71,449	(3,136)	-4.20%
5104 Fringe Benefits P/T	33,669	23,249	9,986	11,129	1,143	11.45%
5105 Overtime	27,613	22,738	9,144	39,321	30,177	330.02%
5107 P/T Overtime	16,747	10,813	-	12,415	12,415	0.00%
Total Salaries and Benefits	584,392	532,935	499,792	547,975	48,183	9.64%
<u>Maintenance and Operations</u>						
5201 Office Supplies	335	40	2,000	2,000	-	0.00%
5202 Operating Supplies	2,020	4,531	4,500	4,500	-	0.00%
5203 Fuel/Lube	783	-	1,200	1,200	-	0.00%
5206 Food/Staples	17,377	18,501	18,500	18,500	-	0.00%
5207 Vehicle Maintenance	68	16	500	500	-	0.00%
5209 Building & Grounds Maintena	8,116	27,281	6,500	6,500	-	0.00%
5210 Professional & Special Service	1,687	1,245	3,500	3,500	-	0.00%
5216 Postage/Freight	89	-	500	500	-	0.00%
5217 Electricity	12,131	8,567	11,000	11,000	-	0.00%
5218 Water	350	444	600	600	-	0.00%
5219 Sewer	419	361	800	800	-	0.00%
5223 Liability Insurance	71,003	76,675	80,347	90,853	10,506	13.08%
5231 Tools/Equipment	579	1,171	5,500	2,000	(3,500)	-63.64%
5236 Transportation	-	12	900	900	-	0.00%
5237 Subsistence	60	-	500	500	-	0.00%
5601 Uniform/Clothing Allowance	10,750	8,483	5,500	5,500	-	0.00%
5603 Employee Training	255	3,056	3,000	3,000	-	0.00%
Total Maintenance and Operati:	126,022	150,384	145,347	152,353	7,006	4.82%
<u>Capital Outlay, Transfers and Reserves</u>						
5903 C/O Building & Improvements	26,680	-	-	-	-	0.00%
5990 Transfers to Reserves	-	-	-	-	-	0.00%
Total Capital Outlay, Transfers & R	26,680	-	-	-	-	0.00%
Total	\$ 737,094	\$ 683,318	\$ 645,139	\$ 700,328	55,189	8.55%
Staffing History	6.95	6.10	6.10	6.10		

LINE - ITEM EXPLANATIONS:

5101 - 5106 - Lay off of one PT Judicial Serv Adm Asst due to 2010 Budget Cuts. This position is not being removed, however It will not be funded this year.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - ANIMAL CONTROL**

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

**FUND 100
165 - ANIMAL CONTROL**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
<u>Maintenance and Operations</u>						
5202	Operating Supplies	-	78	-	-	0.00%
5203	Fuel/Lube	15,254	18,267	22,000	22,000	0.00%
5206	Food/Staples	-	-	500	500	0.00%
5208	Equipment Maintenance	-	-	1,000	1,000	0.00%
5209	Building & Grounds Maintenance	147	10,387	3,000	3,000	0.00%
5210	Professional & Special Services	113,053	108,716	123,800	123,800	0.00%
5215	Communications	229	261	1,200	1,200	0.00%
5217	Electricity	5,598	4,524	5,257	5,257	0.00%
5218	Water	1,411	1,553	1,633	1,633	0.00%
5219	Sewer	1,656	1,629	2,097	2,097	0.00%
5220	Refuse/Disposal	309	285	500	500	0.00%
5221	Property Insurance	\$1,175	\$888	736	736	0.00%
5223	Liability Insurance	\$2,728	\$2,314	2,012	2,031	0.93%
5244	Snow Removal	-	-	2,500	2,500	0.00%
<u>Total Maintenance and Operations</u>		141,559	148,901	166,235	166,254	19 0.01%
<u>Capital Outlay, Transfers and Reserves</u>						
5990	Transfer to Debt Service	52,754	52,754	52,754	52,754	0.00%
<u>Total Capital Outlay, Transfers & Reser</u>		52,754	52,754	52,754	52,754	- 0.00%
Total		\$ 194,313	\$ 201,655	\$ 218,989	\$ 219,008	19 0.01%

LINE - ITEM EXPLANATIONS:

In 2006, a contract was issued for the operations of the Animal Shelter. Contract provisions = \$97,000 + 5% annual increase effective starting in January 2007. This contract expires at the end of 2011. These budget numbers are subject to change in 2012.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

Debt	Principal	Interest	Interest	2012 End Bal
2005 Animal Shelter Loan	50,000	2,754	2,754	-

**CITY OF HOMER
2012 OPERATING BUDGET**

CONSOLIDATED PUBLIC WORKS INCLUDES:

Administration, General Maintenance, Gravel Roads, Paved Roads, Snow Removal, Parks & Rec, Motor Pool, Eng-Inspection & Janitorial

(COST CENTERS: 170 - 178)

	FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
	Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 668,457	\$ 680,692	\$ 698,566	\$ 676,783	(21,783)	-3.12%
5102 Fringe Benefits	567,407	528,992	481,048	474,773	(6,275)	-1.30%
5103 P/T Employees	87,769	99,126	70,727	82,291	11,564	16.35%
5104 Fringe Benefits P/T	13,551	16,929	13,134	14,695	1,561	11.89%
5105 Overtime	51,898	52,083	21,874	21,874	-	0.00%
5107 P/T Overtime	1,248	2,103	-	-	-	0.00%
Total Salaries and Benefits	1,390,329	1,379,924	1,285,349	1,270,417	(14,932)	-1.16%
<u>Maintenance and Operations</u>						
5201 Office Supplies	4,308	2,896	3,080	3,080	-	0.00%
5202 Operating Supplies	148,673	107,828	138,750	138,750	-	0.00%
5203 Fuel/Lube	116,001	110,718	127,481	127,481	-	0.00%
5204 Chemicals	75,000	65,190	72,000	79,000	7,000	9.72%
5207 Veh/Boat Maintenance	131,110	127,492	120,000	120,000	-	0.00%
5208 Equipment Maintenance	5,290	2,402	9,000	9,000	-	0.00%
5209 Building & Grounds Maint.	31,918	25,437	29,000	29,000	-	0.00%
5210 Professional & Special Services	125,504	57,327	74,450	76,650	2,200	2.96%
5214 Rent & Leases	15,069	18,753	22,500	22,500	-	0.00%
5215 Communications	20,951	22,464	21,300	21,300	-	0.00%
5216 Postage/Freight	1,125	715	1,100	1,100	-	0.00%
5217 Electricity	49,589	40,301	50,231	50,231	-	0.00%
5218 Water	21,006	17,668	16,728	16,728	-	0.00%
5219 Sewer	21,794	16,403	13,800	13,800	-	0.00%
5220 Refuse/Disposal	2,650	1,687	26,200	26,200	-	0.00%
5221 Property Insurance	2,411	1,801	1,510	1,509	(1)	-0.05%
5222 Auto Insurance	12,585	11,390	11,140	11,439	299	2.69%
5223 Liability Insurance	33,737	29,805	21,615	28,309	6,694	30.97%
5227 Advertising	1,063	858	1,500	1,500	-	0.00%
5231 Tools & Equipment	13,373	10,808	17,550	23,850	6,300	35.90%
5235 Memberships/Dues	721	426	850	850	-	0.00%
5236 Transportation	3,389	1,905	2,000	2,000	-	0.00%
5237 Subsistence	488	372	500	500	-	0.00%
5238 Printing/Binding	-	-	800	800	-	0.00%
5251 Pioneer Beautification	1,040	553	618	618	-	0.00%
5252 Credit Card Expenses	-	7	80	80	-	0.00%
5282 City Hall Maintenance	3,607	1,852	3,000	3,000	-	0.00%
5283 Library Maintenance	8,533	5,174	10,000	12,500	2,500	25.00%
5284 Police Dept Maintenance	3,888	2,258	5,000	5,000	-	0.00%
5285 Fire Dept Maintenance	668	1,139	2,700	2,700	-	0.00%
5286 Old School Maintenance	8,518	4,312	8,500	8,500	-	0.00%
5287 Animal Shelter	1,202	1,430	3,000	3,000	-	0.00%
5292 City Hall Motor Pool Maintenance	-	38	500	500	-	0.00%
5293 Police Dept Motor Pool Maintenance	15,497	7,157	20,000	20,000	-	0.00%
5294 Fire Dept Motor Pool Maintenance	17,262	16,911	15,000	15,000	-	0.00%
5601 Clothing/Uniforms	5,097	5,346	4,900	4,900	-	0.00%
5602 Safety Equipment	6,870	3,926	6,750	7,850	1,100	16.30%
5603 Employee Training	3,894	4,543	8,150	8,150	-	0.00%
5604 Public Education	-	-	500	500	-	0.00%
5815 Parks & Rec Board	-	-	-	1,000	1,000	100.00%
Total Maintenance and Operations	913,832	729,293	874,783	901,875	26,092	2.98%
<u>Debt Payment</u>						
5607 Debt Payment	12,850	6,703	-	-	-	0.00%
5608 Debt Payment Interest	840	143	-	-	-	0.00%
Total Debt Payment	13,690	6,846	0	0	-	0.00%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	68,616	-	-	122,140	122,140	0.00%
Total Capital Outlay, Transfers and Reser	68,616	0	0	122,140	\$ 122,140	0.00%
Total	\$ 2,386,467	\$ 2,116,063	\$ 2,160,132	\$ 2,294,432	\$ 133,300	6.17%
Staffing History	16.95	14.55	14.55	14.55		

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS ADMINISTRATION

Technical, clerical and administrative support for all Public Works Divisions. Provide necessary technical, administrative support as needed for other departments within the City.

Provide for planning, consultant selection, monitoring of design, bidding and construction management for all capital improvement projects within the City of Homer (Currently several LID's, Water/Sewer Master, Transportation Plan, and several subdivision's that are in planning stages.)

Responsibilities within the Public Works Department include supervision and administration of the Airport Terminal maintenance, general facility maintenance of all City owned buildings, gravel roads, paved streets, all parks and cemetery maintenance, mechanical support for all City owned vehicles & equipment, technical engineering, inspection and required permitting functions, campground management, fire hydrants, pump stations, and provide support for maintenance of the Small Boat Harbor facility, Spit uplands, Docks and Grids.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
170 - PUBLIC WORKS ADMINISTRATION**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted Budget	
Salaries and Benefits							
5101	Regular Employees	\$ 108,261	\$ 100,472	\$ 108,228	\$ 111,685	3,457	3.19%
5102	Fringe Benefits	145,328	106,097	58,617	60,488	1,871	3.19%
5102	Fringe Benefit - PERS relief	-	-	47,000	47,000	-	100.00%
5103	P/T Employees	850	-	-	-	-	0.00%
5104	Fringe Benefits P/T	213	-	-	-	-	0.00%
5105	Overtime	682	238	370	370	-	0.00%
Total Salaries and Benefits		255,335	206,807	214,215	219,543	5,328	2.49%
Maintenance and Operations							
5201	Office Supplies	3,003	1,799	2,000	2,000	-	0.00%
5202	Operating Supplies	3,185	2,033	2,000	2,000	-	0.00%
5208	Equipment Maintenance	10	267	1,000	1,000	-	0.00%
5210	Professional & Special Services	37,296	4,905	2,000	2,000	-	0.00%
5214	Rents & Leases Expense	5,820	6,655	5,000	5,000	-	0.00%
5215	Communications	19,947	22,455	20,000	20,000	-	0.00%
5216	Postage/Freight	1,125	715	1,100	1,100	-	0.00%
5221	Property Insurance	2,411	1,801	1,510	1,509	(1)	-0.05%
5222	Auto Insurance	12,585	11,390	11,140	11,439	299	2.69%
5223	Liability Insurance	33,737	29,805	21,615	28,309	6,694	30.97%
5227	Advertising	492	337	500	500	-	0.00%
5231	Tools/Equipment	-	1,310	500	2,000	1,500	300.00%
5235	Memberships/Dues	170	15	100	100	-	0.00%
5236	Transportation	791	365	500	500	-	0.00%
5237	Subsistence	158	372	500	500	-	0.00%
5252	Credit Card Fees		7	-	-		0.00%
5602	Safety Equipment	198	-	350	1,450	1,100	314.29%
5603	Employee Training	205	373	2,000	2,000	-	0.00%
Total Maintenance and Operation		121,134	84,603	71,815	81,407	9,592	13.36%
Capital Outlay, Transfers and Reserves							
5990	Transfer to Reserves	56,616	-	-	102,140	102,140	100.00%
Total Capital Outlay, Transfers & Res		56,616	-	-	102,140	102,140	0.00%
Debt Payment							
5607	Debt Payment	12,850	6,703	-	-	-	0.00%
5608	Debt Payment Interest	840	143	-	-	-	0.00%
Total Debt Payment		13,690	6,846	-	-	-	0.00%
Total		\$ 446,774	\$ 298,255	\$ 286,030	\$ 403,091	117,061	40.93%
Staffing History		2.05	2.05	1.45	1.50		

LINE - ITEM EXPLANATIONS:

5231 - Includes \$1500 for PW Foreman computer replacement
5602 - Includes \$1100 for hand held radio.

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail. Debt Payments: See "Debt" Tab for detail.

Dept	Reserve	2012		Budgeted Expenditures	2012
		Beginning Balance	Transfer In		Ending Balance
395	Depreciation Reserve	207,296	50,000		257,296
383	Fleet Reserve	30,740	52,140		82,880

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS GENERAL MAINTENANCE

Provides maintenance of City owned facilities at an acceptable level. Several of the buildings are showing their age and require constant attention.

Expenditures in this unit are expected to cover the costs associated with all routine maintenance requirements of the Homer Education & Recreation Center, Police Department, Animal Shelter, Fire Hall, Library, City Hall and Public Works, Port Maintenance, the public restrooms - heaters/ boilers, electrical, plumbing, & minor structural repairs.

Refuse disposal, shipping of 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.

**CITY OF HOMER
2012 OPERATING BUDGET**

**FUND 100
171 - PUBLIC WORKS GENERAL MAINTENANCE**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 102,863	\$ 100,034	\$ 100,384	\$ 99,588	\$ (796)	-0.79%
5102 Fringe Benefits	72,925	72,166	63,372	63,045	\$ (327)	-0.52%
5103 P/T Employees	9,383	11,871	13,636	13,636	0	0.00%
5104 Fringe Benefits P/T	1,609	1,701	5,427	5,427	0	0.01%
5105 Overtime	5,004	3,758	1,700	1,700	-	0.00%
5107 P/T Overtime	412	161	-	-	-	0.00%
Total Salaries and Benefits	192,196	189,692	184,519	183,396	(1,123)	-0.61%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	7,762	8,631	5,850	5,850	-	0.00%
5203 Fuel/Lube	11,521	9,323	14,000	14,000	-	0.00%
5208 Equipment Maintenance	2,256	969	4,000	4,000	-	0.00%
5209 Building & Grounds Maintenance	12,781	6,576	10,000	10,000	-	0.00%
5210 Professional & Special Services	19,680	(1,456)	10,000	12,200	2,200	22.00%
5215 Communications	834	3	500	500	-	0.00%
5217 Electricity	25,510	18,069	23,000	23,000	-	0.00%
5218 Water	3,340	3,347	2,700	2,700	-	0.00%
5219 Sewer	4,251	3,619	2,800	2,800	-	0.00%
5220 Refuse/Disposal	1,161	878	1,200	1,200	-	0.00%
5231 Tools/Equipment	4,531	2,544	3,000	3,000	-	0.00%
5282 City Hall Maintenance	3,607	1,852	3,000	3,000	-	0.00%
5283 Library Maintenance	8,533	5,174	10,000	12,500	2,500	25.00%
5284 Police Department Maintenance	3,888	2,258	5,000	5,000	-	0.00%
5285 Fire Department Maintenance	668	1,139	2,700	2,700	-	0.00%
5286 Old School Maintenance	8,518	4,312	8,500	8,500	-	0.00%
5287 Animal Shelter Maintenance	1,202	1,430	3,000	3,000	-	0.00%
5602 Safety Equipment	4,742	2,407	4,500	4,500	-	0.00%
5603 Employee Training	2,498	1,620	2,000	2,000	-	0.00%
Total Maintenance and Operations	127,283	72,695	115,750	120,450	4,700	4.06%
Total	\$ 319,478	\$ 262,387	\$ 300,269	\$ 303,846	3,577	1.19%
Staffing History	2.55	2.40	2.40	2.40		

LINE - ITEM EXPLANATIONS:

5210 - \$2,200 for Underground Storage Tank Third Party Inspection (due every three years)
5283 - Library Maintenance: Increased based upon 2011 expenditures

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012
OPERATING BUDGET
NARRATIVE**

GENERAL FUND - PUBLIC WORKS GRAVEL ROADS

Provide for the adequate maintenance of the gravel roads within the City limits. Grading, dust control, signage, drainage ditch/culvert maintenance, ballpark access etc.

Costs associated with this unit include purchase of gravel, geo-textile fabric, geo-grid, culverts, dust control chemicals and equipment rental.

**FUND 100
172 - PUBLIC WORKS GRAVEL ROADS**

		FY 2009	FY 2010	FY 2011	FY 2012	Between 2011	
		Actual	Actual	Amended Budget	Adopted Budget	Amended & 2012	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 17,388	\$ 16,696	\$ 16,641	\$ 16,737	\$ 96	0.58%
5102	Fringe Benefits	12,023	11,438	9,087	9,098	11	0.12%
5105	Overtime	664	96	200	200	-	0.00%
<u>Total Salaries and Benefits</u>		30,076	28,230	25,928	26,035	107	0.41%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	45,536	31,243	48,000	48,000	-	0.00%
5204	Chemicals	37,500	31,800	34,000	37,500	3,500	10.29%
5227	Advertising	-	-	-	-	-	0.00%
5231	Tools/Equipment	1,041	924	2,500	4,000	1,500	60.00%
<u>Total Maintenance and Operations</u>		84,077	63,967	84,500	89,500	5,000	5.92%
Total		\$ 114,153	\$ 92,197	\$ 110,428	\$ 115,535	5,107	4.63%
Staffing History		0.30	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

5202 - Gravel Purchase.
5204 - Roadway stbilization/dust control. Increase due to increase costs of calcium chloride.
5231 - Includes \$1500 for 50% purchase Tommy Lift Gate for F550.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS PAVED STREETS

Provides maintenance of paved roads within the City limits, including pavement and sidewalk repair & sweeping, signage, striping, asphalt crack sealing, drainage ditch/piping maintenance.

Associated costs include electrical costs for the streetlights and thaw wire electricity for Bay Avenue.

FUND 100

173 - PUBLIC WORKS PAVED STREETS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 52,165	\$ 50,088	\$ 49,923	\$ 50,212	\$ 289	0.58%
5102 Fringe Benefits	36,269	34,329	27,228	27,261	33	0.12%
5105 Overtime	5,430	287	350	350	-	0.00%
Total Salaries and Benefits	93,863	84,704	77,501	77,822	321	0.41%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	31,961	16,649	24,000	24,000	-	0.00%
5210 Professional & Special Services	22,052	296	9,000	9,000	-	0.00%
5217 Electricity	15,111	14,310	15,906	15,906	-	0.00%
5227 Advertising	-	-	200	200	-	0.00%
5231 Tools/Equipment	-	136	1,500	3,000	1,500	100.00%
Total Maintenance and Operations	69,123	31,391	50,606	52,106	1,500	2.96%
Total	\$ 162,986	\$ 116,095	\$ 128,107	\$ 129,928	1,821	1.42%
Staffing History	0.90	0.90	0.90	0.90		

LINE - ITEM EXPLANATIONS:

<p>5202 - Asphalt, patching, crack sealing material, sidewalks & crosswalk maintenance. 5231 - Includes \$1500 for 50% Tommy Lift Gate for F550.</p>
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Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS SNOW REMOVAL

Provides snow removal & winter maintenance on 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.

FUND 100

174 - PUBLIC WORKS SNOW REMOVAL

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 44,757	\$ 47,258	\$ 48,078	\$ 45,939	\$ (2,139)	-4.45%
5102	Fringe Benefits	36,907	45,799	29,672	28,865	(807)	-2.72%
5105	Overtime	22,531	37,885	11,400	11,400	-	0.00%
5107	P/T Overtime	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		104,194	130,941	89,150	86,204	(2,946)	-3.30%
<u>Maintenance and Operations</u>							
5201	Office Supplies	-	-	-	-	-	0.00%
5202	Operating Supplies	32,140	17,243	32,000	32,000	-	0.00%
5204	Chemicals	37,500	33,390	38,000	41,500	3,500	9.21%
5210	Professional & Special Services	-	300	-	-	-	0.00%
5214	Rents & Leases Expense	9,249	12,099	15,000	15,000	-	0.00%
5227	Advertising	479	359	400	400	-	0.00%
5231	Tools/Equipment	550	2,748	4,000	4,000	-	0.00%
<u>Total Maintenance and Operations</u>		79,917	66,139	89,400	92,900	3,500	3.91%
Total		\$ 184,112	\$ 197,080	\$ 178,550	\$ 179,104	554	0.31%
Staffing History		0.75	0.75	0.75	0.90		

LINE - ITEM EXPLANATIONS:

5204 - Increase in cost for calcium chloride for sand pile.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS PARKS & RECREATION

Enhance the beauty and functionality of the parks, City property, trails and camping areas within the City of Homer. Administer the Homer Beautification Project and coordinating efforts with the Community Schools, Trails Committee and various organizations.

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

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

175 - PARKS/RECREATION/CEMETARY

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted	2011 Amended & 2012	
				Budget	Budget	Adopted Budget	
Salaries and Benefits							
5101	Regular Employees	\$ 82,881	\$ 96,298	\$ 90,462	\$ 84,686	(5,776)	-6.38%
5102	Fringe Benefits	59,300	68,998	61,910	57,543	(4,367)	-7.05%
5103	P/T Employees	77,537	75,909	57,091	68,655	11,564	20.26%
5104	Fringe Benefits P/T	11,729	13,659	7,707	9,268	1,561	20.26%
5105	Overtime	2,682	362	1,520	1,520	-	0.00%
5107	P/T Overtime	835	1,224	-	-	-	0.00%
Total Salaries and Benefits		234,963	256,450	218,690	221,672	2,982	1.36%
Maintenance and Operations							
5202	Operating Supplies	9,325	14,173	11,700	11,700	-	0.00%
5203	Fuel/Lube	16,328	16,542	22,821	22,821	-	0.00%
5208	Equipment Maintenance	303	376	1,000	1,000	-	0.00%
5209	Building & Grounds Maintenance	19,132	18,861	19,000	19,000	-	0.00%
5210	Professional & Special Services	29,263	33,353	34,200	34,200	-	0.00%
5214	Rents & Leases Expense	-	-	2,500	2,500	-	0.00%
5215	Communications	170	7	800	800	-	0.00%
5217	Electricity	8,968	7,921	11,325	11,325	-	0.00%
5218	Water	17,666	14,321	14,028	14,028	-	0.00%
5219	Sewer	17,543	12,784	11,000	11,000	-	0.00%
5220	Refuse/Disposal	1,489	809	25,000	25,000	-	0.00%
5227	Advertising	92	162	400	400	-	0.00%
5231	Tools/Equipment	1,719	1,203	3,350	3,350	-	0.00%
5235	Memberships/Dues	55	40	250	250	-	0.00%
5236	Transportation	926	-	-	-	-	0.00%
5237	Subsistence	330	-	-	-	-	0.00%
5251	Pioneer Beautification	1,040	553	618	618	-	0.00%
5252	Credit Card Expense	-	-	80	80	-	0.00%
5601	Uniform/Clothing Allowance	216	-	300	300	-	0.00%
5603	Employee Training	154	(275)	900	900	-	0.00%
5604	Public Education	-	-	500	500	-	0.00%
5815	Parks & Rec Board	-	-	-	1,000	1,000	0.00%
Total Maintenance and Operations		124,720	120,830	159,772	160,772	1,000	0.63%
Capital Outlay, Transfers and Reserves							
5990	Transfer to	12,000	-	-	20,000	20,000	0.00%
Total Capital Outlay, Transfers & Rese		12,000	-	-	20,000	20,000	0.00%
Total		\$ 371,683	\$ 377,280	\$ 378,462	\$ 402,445	23,982	6.34%
Staffing History		4.60	4.67	3.87	4.12		

LINE - ITEM EXPLANATIONS:

Revenues anticipated to be generated by Parks, Recreation & Cemetery are:
 Spit Camping Fees - \$142,000, City Campground Fees - \$18,000, Cemetery Plots - \$1,800.
5103 - Reinstate P/T position that was cut in 2011.
5101 - 5106 - In 2010, part of the Community Schools Coordinator has been budgeted (12%) in Parks and Recreation's Budget. During summer months this position will help with the coordination of and scheduling therein various parks activities.
 Reallocation of Public Works Staff.
5815 - This account was created for the Parks & Rec Commission to use in part for Park Day and frugally as needed

Account Number Explanations: See "Appendix" Tab.

Dept	Reserve	2012 Beg			2012 End
		Bal	Transfers In	Expenditure:	Bal
385	Depreciation Reserve	70,835	20,000	-	90,835

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS MOTOR POOL

Provide services for the repair and maintenance of all City owned vehicles & equipment. Mechanical services for light duty and heavy construction equipment.

Costs reflect the replacement of aged equipment and the purchase of new equipment as required.

FUND 100

176 - PUBLIC WORKS MOTOR POOL

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 109,702	\$ 106,220	\$ 116,346	\$ 94,027	\$(22,319)	-19.18%
5102 Fringe Benefits	76,898	65,606	73,863	69,306	(4,557)	-6.17%
5103 P/T Employees	-	10,401	-	-	-	0.00%
5104 Fringe Benefits P/T	-	1,329	-	-	-	0.00%
5105 Overtime	5,414	253	1,000	1,000	-	0.00%
5107 P/T Overtime	-	37	-	-	-	0.00%
Total Salaries and Benefits	192,014	183,846	191,209	164,333	(26,876)	-14.06%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	2,056	1,060	700	700	-	0.00%
5203 Fuel/Lube	88,153	84,853	90,660	90,660	-	0.00%
5207 Vehicle/Boat Maintenance	131,110	127,492	120,000	120,000	-	0.00%
5210 Professional & Special Services	-	575	2,000	2,000	-	0.00%
5231 Tools/Equipment	5,450	1,099	1,200	3,000	1,800	150.00%
5292 City Hall Motor Pool Maintenance	-	38	500	500	-	0.00%
5293 Police Dept Motor Pool Maintenance	15,497	7,157	20,000	20,000	-	0.00%
5294 Fire Dept Motor Pool Maintenance	17,262	16,911	15,000	15,000	-	0.00%
5601 Uniform/Clothing Allowance	4,881	5,346	4,600	4,600	-	0.00%
5602 Safety Equipment	1,577	1,043	900	900	-	0.00%
5603 Employee Training	-	2,475	2,000	2,000	-	0.00%
Total Maintenance and Operations	265,986	248,082	257,560	259,360	1,800	0.70%
Total	\$ 458,000	\$ 431,927	\$ 448,769	\$ 423,693	(25,076)	-5.59%
Staffing History	2.05	2.05	2.05	1.95		

LINE - ITEM EXPLANATIONS:

<p>5101 - 5107 Additional changes include re-allocation of Salary Budget(s) for PW/W&S. 5231 Tools/Equipment: Increase to purchase specialty tools needed for newer equipment maintenance.</p>

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS ENGINEERING/INSPECTION

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

Review of all Capital Projects either performed as City Stand Alone Projects or projects constructed in conjunction with other agencies. Prepare requests for professional services, plan, review and coordinate design; and procure bids for construction. Includes contract management/job file 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.

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 100

177 - PUBLIC WORKS ENGINEERING/INSPECTION

	FY 2009	FY 2010	FY 2011	FY 2012	Between 2011	
	Actual	Actual	Amended	Adopted	Amended & 2012	
			Budget	Budget	Adopted Budget	
Salaries and Benefits						
5101	Regular Employees	\$ 88,339	\$ 99,817	\$ 103,994	\$ 107,096	3,102 2.98%
5102	Fringe Benefits	70,842	66,682	59,386	60,444	1,058 1.78%
5105	Overtime	1,586	2,047	1,500	1,500	- 0.00%
Total Salaries and Benefits		160,767	168,546	164,880	169,040	4,160 2.52%
Maintenance and Operations						
5201	Office Supplies	1,304	1,097	1,080	1,080	- 0.00%
5202	Operating Supplies	4,190	5,374	2,500	2,500	- 0.00%
5210	Professional & Special Services	3,694	3,732	2,250	2,250	- 0.00%
5213	Survey/Appraisal	-	-	3,000	3,000	- 0.00%
5231	Tools/Equipment	17	80	500	500	- 0.00%
5233	Computers and Related Items	-	-	-	-	- 0.00%
5235	Memberships/Dues	496	371	500	500	- 0.00%
5236	Transportation	-	-	-	-	- 0.00%
5238	Printing/Binding	-	-	800	800	- 0.00%
5602	Safety Equipment	353	306	500	500	- 0.00%
5603	Employee Training	1,037	350	1,250	1,250	- 0.00%
Total Maintenance and Operations		15,600	11,309	12,380	12,380	- 0.00%
Total		\$ 176,276	\$ 179,855	\$ 177,260	\$ 181,420	4,160 2.35%
Staffing History		2.30	1.50	1.50	1.50	

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - JANITORIAL

Provides janitorial services for all City buildings.

Expenditures reflect the cost of supplies & equipment needed to accomplish routine cleaning of the City offices.

**FUND 100
178 - JANITORIAL**

		FY 2009	FY 2010	FY 2011	FY 2012	Between 2011	
		Actual	Actual	Amended Budget	Adopted Budget	Amended & 2012	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 62,101	\$ 63,809	\$ 64,510	\$ 66,813	2,303	3.57%
5102	Fringe Benefits	56,915	57,878	50,913	51,723	810	1.59%
5103	P/T Employees	-	945	-	-	-	0.00%
5104	Fringe Benefits P/T	-	239	-	-	-	0.00%
5105	Overtime	7,905	7,155	3,834	3,834	-	0.00%
5107	P/T Overtime	-	681	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		126,922	130,708	119,257	122,370	3,113	2.61%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	12,519	11,423	12,000	12,000	-	0.00%
5203	Fuel/Lube	-	-	-	-	-	0.00%
5208	Equipment Maintenance	2,721	758	3,000	3,000	-	0.00%
5209	Building & Grounds Maintenance	6	-	-	-	-	0.00%
5210	Professional & Special Services	13,519	15,622	15,000	15,000	-	0.00%
5231	Tools/Equipment	65	764	1,000	1,000	-	0.00%
5236	Transportation	1,672	1,540	1,500	1,500	-	0.00%
5602	Safety Equipment	-	170	500	500	-	0.00%
<u>Total Maintenance and Operations</u>		30,502	30,277	33,000	33,000	-	0.00%
Total		\$ 157,423	\$ 160,984	\$ 152,257	\$ 155,370	3,113	2.04%
Staffing History		1.75	1.75	1.75	1.75		

LINE - ITEM EXPLANATIONS:

5105 Overtime: Increase to cover vacation time. Building Techs cover during these periods @ overtime hours.

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY CONTRIBUTIONS

This budget includes contributions to Non-Profit organizations. Each year the City receives requests from many non-profit organizations. The City Council has an account with the Homer Foundation to administer gifts to the Non-Profits.

**FUND 100
350 - CITY CONTRIBUTIONS**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Maintenance and Operations</u>						
5801 Museum	\$ 85,000	\$ 70,000	\$ 66,500	\$ 66,500	-	0.00%
5813 North Pacific Fisheries	-	-	-	-	-	0.00%
5814 Homer Hockey/Foundation	-	-	-	-	-	0.00%
5830 Homer Foundation	25,000	20,000	19,000	19,000	-	0.00%
<u>Total Maintenance and Operations</u>	110,000	90,000	85,500	85,500	-	0.00%
Total	\$ 110,000	\$ 90,000	\$ 85,500	\$ 85,500	-	0.00%

LINE - ITEM EXPLANATIONS:

Other Donations:

Pier One Theater is leased out for \$1 a year

Boys & Girls Club pays no rents for the use of the old school facilities.

Tax Exemptions for the following organizations:

Homer Chamber of Commerce \$ 3,076

Homer Senior Citizens \$28,330

Account Number Explanations: See "Appendix" Tab.

Capital Outlay: See "Project" Tab for detail.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2012 Operating Budget**

COMBINED REVENUES AND EXPENSES

UTILITY FUND

Adopted Budget

	Fund 200 Water & Sewer Special Revenue Fund	Fund 205 HAWSP (Homer Accelerated Water/Sewer Projects	Fund 256 Water & Sewer Depreciation Reserve	Fund 215 Water & Sewer Projects	Total Utility Fund
Revenue					
Total Operating Revenue	\$ 3,289,190	\$ -	\$ -	\$ -	\$ 3,289,190
Operating Expenses before Depreciation:					
Personnel	1,660,472	-	-	-	1,660,472
Operations & Maintenance	916,106	-	-	-	916,106
Debt Service	-	1,051,900	-	-	1,051,900
Other Charges	536,518	277,595	17,967	-	832,080
Total Operating Expenses	3,113,096	1,329,495	17,967	-	\$ 4,460,558
Earnings from Operations	176,094	(1,329,495)	(17,967)	-	\$ (1,171,368)
Total Non - Operating Revenue	61,000	1,144,890	200,000		1,344,890
Earnings before transfers	\$ 237,094	\$ (184,605)	\$ 182,033	\$ -	\$ 173,522
Reserves (Fund 256)	200,000	-	-	-	200,000
Leave Cash Out Bank	35,792	-	-	-	35,792
Change in Net Assets	1,301	(184,605)	182,033	-	(1,270)
Beginning Net Assets	\$ 3,484,936	\$ (4,305,945)	\$ 4,423,646	(14,950,690)	\$ (11,348,053)
Ending Net Assets	\$ 3,486,238	\$ (4,490,550)	\$ 4,605,679	\$(14,950,690)	\$ (11,349,323)

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A) This data is provided for information only, details can be found in the "Projects" tab of the budget, as well as the last couple of pages of this section.

City of Homer
2012 Operating Budget

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			Capital Outlay		
	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)
Water Utility									
400 Administration	\$ 219,525	\$ 229,667	\$ 10,142	\$ 112,583	\$ 101,306	\$ (11,277)	\$ 266,211	\$ 115,699	\$ (150,512)
401 Treatment Plant	180,098	177,521	(2,577)	144,500	145,500	1,000	-	-	-
402 Treatment Plant Testing	28,611	27,690	(921)	26,800	26,800	-	-	-	-
403 Pump Station	32,925	32,275	(650)	61,200	61,200	-	-	-	-
404 Distributions System	216,910	212,479	(4,431)	67,500	72,500	5,000	-	-	-
405 Reservoir	47,406	45,437	(1,969)	12,800	12,800	-	-	-	-
406 Meters	90,112	91,325	1,213	13,450	18,450	5,000	-	-	-
407 Hydrants	77,690	75,653	(2,037)	8,000	8,000	-	-	-	-
Total Water System	\$ 893,277	\$ 892,047	\$ (1,230)	\$ 446,833	\$ 446,556	\$ (277)	\$ 266,211	\$ 115,699	\$ (150,512)
Sewer Utility									
500 Administration	\$ 211,565	\$ 229,667	\$ 18,102	\$ 95,994	\$ 88,150	\$ (7,844)	\$ 270,412	\$ 120,093	\$ (150,319)
501 Plant Operation	233,373	232,538	(835)	293,600	293,600	-	-	-	-
502 Sewer Testing	57,018	56,133	(885)	7,600	7,600	-	-	-	-
503 Pump/Lift Stations	132,466	127,785	(4,681)	35,000	37,500	2,500	-	-	-
504 Collection System	148,365	122,301	(26,064)	10,109	42,700	32,591	-	-	-
Total Sewer System	\$ 782,787	\$ 768,424	\$ (14,363)	\$ 442,303	\$ 469,550	\$ 27,247	\$ 270,412	\$ 120,093	\$ (150,319)
Total Utility Fund	1,676,064	1,660,472	(15,592)	889,136	916,106	26,970	536,623	235,792	(300,831)

**City of Homer
2012 Operating Budget**

DEBT SERVICES			G/F ADMINISTRATIVE FEES			BUDGET			
FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	
\$ -	\$ -	\$ -	200,968	226,432	\$ 25,464	\$799,287	\$673,105	(126,182)	Water Utility
-	-	-	-	-	-	324,598	323,021	(1,577)	400 Administration
-	-	-	-	-	-	55,411	54,490	(921)	401 Treatment Plant
-	-	-	-	-	-	94,125	93,475	(650)	402 Treatment Plant Testing
-	-	-	-	-	-	284,410	284,979	569	403 Pump Station
-	-	-	-	-	-	60,206	58,237	(1,969)	404 Distributions System
-	-	-	-	-	-	103,562	109,775	6,213	405 Reservoir
-	-	-	-	-	-	85,690	83,653	(2,037)	406 Meters
\$ -	\$ -	\$ -	\$200,968	226,432	25,464	\$1,807,289	\$1,680,735	(\$126,554)	407 Hydrants
									Total Water Utility
\$ -	\$ -	\$ -	\$279,013	310,086	31,073	\$856,984	\$747,996	(108,988)	Sewer Utility
-	-	-	-	-	-	526,973	526,138	(835)	500 Administration
-	-	-	-	-	-	64,618	63,733	(885)	501 Plant Operation
-	-	-	-	-	-	167,466	165,285	(2,181)	502 Sewer Testing
-	-	-	-	-	-	158,474	165,001	6,526	503 Pump/Lift Stations
\$ -	\$ -	\$ -	\$279,013	310,086	31,073	\$1,774,515	\$1,668,153	(\$106,362)	504 Collection System
									Total Sewer Utility
-	-	-	479,981	536,518	56,537	3,581,804	3,348,889	(232,916)	Total Utility Special Revenue Fu

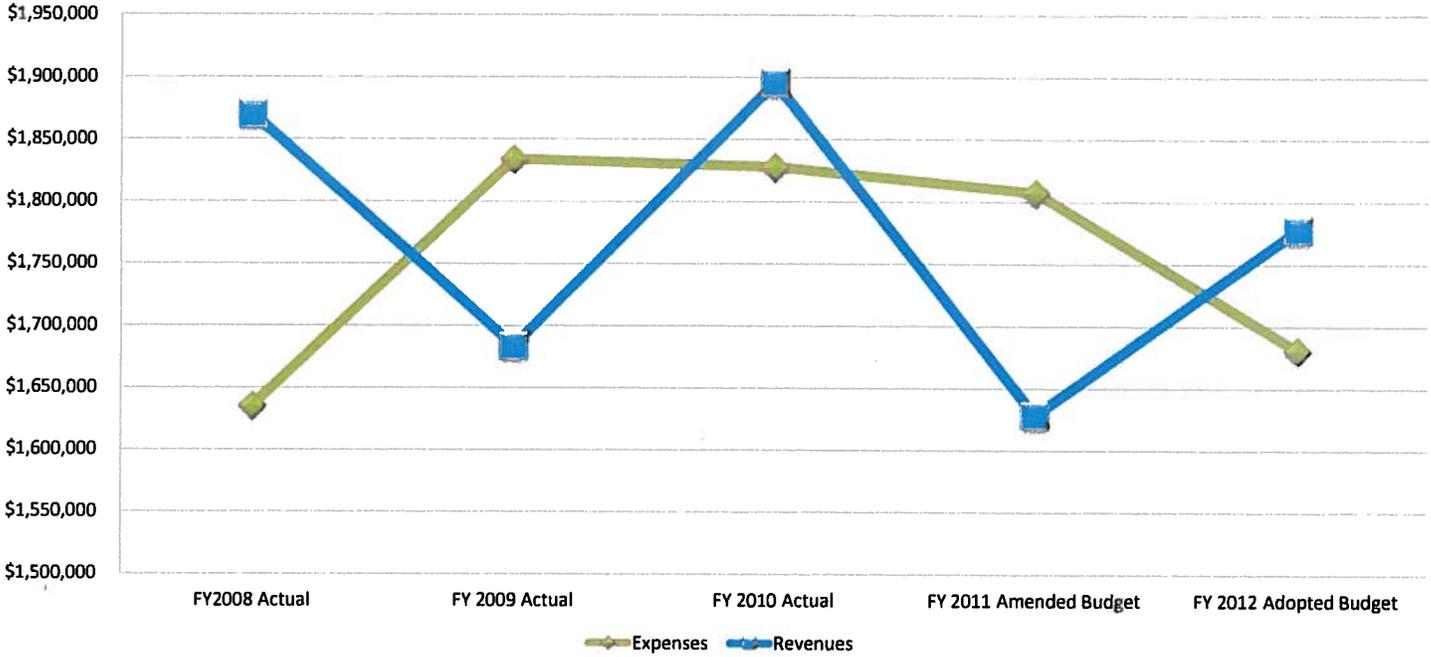
**City of Homer
2012 Operating Budget**

FUND: 200 WATER AND SEWER SPECIAL REVENUE FUND						
FUND BUDGET:	FY 2009	FY 2010	FY 2011	FY 2012	FY2013	FY2014
	Actual	Actual	Amended Budget	Adopted Budget	Projection	Projection
Revenue						
Water Revenue	\$ 1,551,497	\$ 1,685,020	\$ 1,547,482	\$ 1,717,101	\$ 1,751,443	\$ 1,786,471
Sewer Revenue	1,478,825	1,483,423	1,871,560	1,572,089	1,603,531	1,635,602
Total Operating Revenue:	\$ 3,030,321	\$ 3,168,443	\$ 3,419,042	\$ 3,289,190	\$ 3,090,928	\$ 3,487,423
Operating Expenses before Depreciation :						
Personnel	\$ 1,846,907	\$ 1,714,978	\$ 1,648,079	\$ 1,660,472	\$ 1,693,681	\$ 1,727,555
Operations & Maintenance	1,091,714	874,559	914,227	916,106	934,428	953,117
Debt Service	3,038	(222)	-	-	-	-
Other Charges (Administrative Costs)	467,316	476,861	479,981	536,518	547,248	558,193
Total Operating Expenses	\$ 3,408,975	\$ 3,066,176	\$ 3,042,287	\$ 3,113,096	\$ 3,175,358	\$ 3,238,865
Operating Income before Depreciation:	(378,653)	102,266	376,755	176,094	(84,430)	248,558
Depreciation Expense	2,225,964	-	-	-	-	-
Earnings from Operations	\$ (2,604,617)	\$ 102,266	\$ 376,755	\$ 176,094	\$ (84,430)	\$ 248,558
Total Non - Operating Revenue	132,265	210,709	81,000	61,000	82,620	82,620
Earnings before contributions & transfers	\$ (2,472,352)	\$ 312,976	\$ 457,755	\$ 237,094	\$ (1,810)	\$ 331,178
Capital Contributions (4999)	1,251,292	-	-	-	-	-
Reserves	100,000	500,000	500,000	200,000	200,000	200,000
Leave Cash Out Bank	37,439	30,849	36,623	35,792	37,582	39,461
Change in Net Assets	(1,358,499)	(217,873)	(78,868)	1,301	(239,393)	91,716
Beginning Net Assets	12,671,166	15,196,339	3,613,804	3,534,936	3,536,238	3,296,845
Fixed asset adj for contributed Assets	3,883,672	-	-	-	-	-
Adjust to Special Revenue Fund		(11,091,161)				
Ending Net Assets	15,196,339	3,613,804	3,534,936	3,536,238	3,296,845	3,388,562

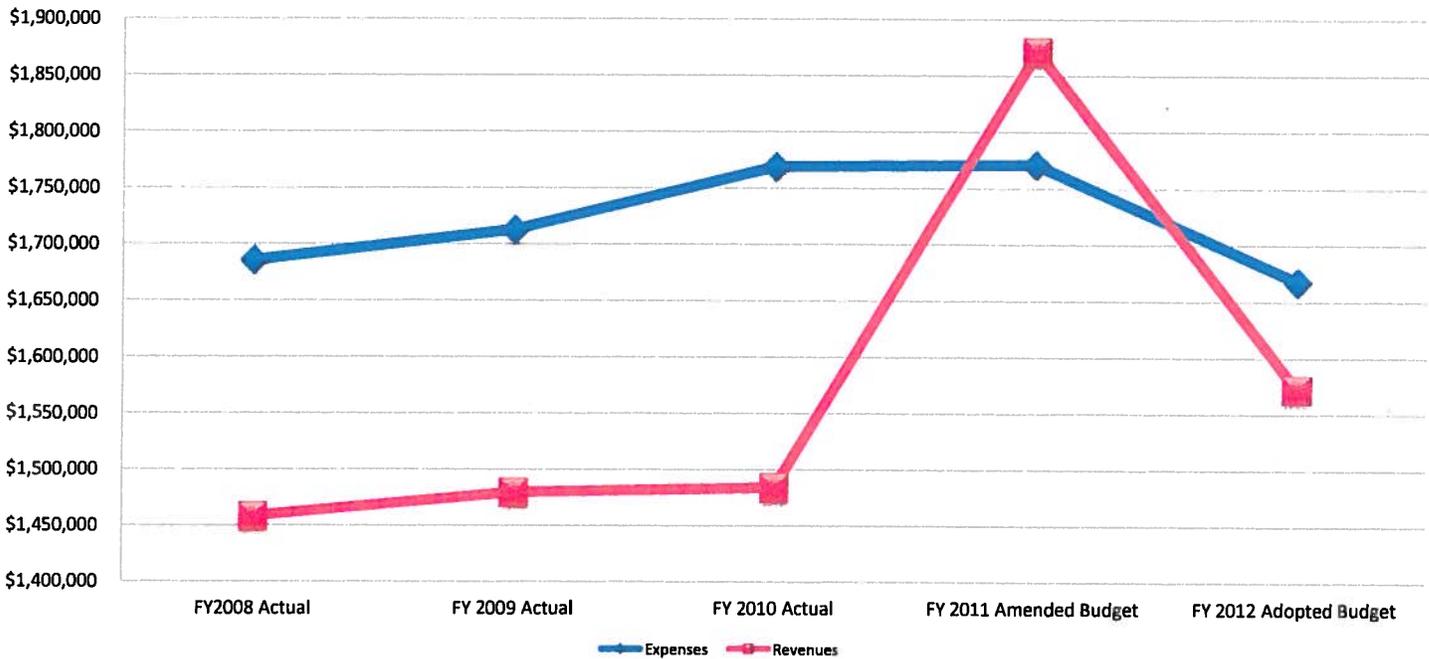
During the 2011 Budget process, Council approved Resolution 10-91 and Memorandum 10-131, changing the Water/Sewer Enterprise Fund to operate as a "Special Revenue Fund".

City of Homer
2012 Operating Budget

**CITY OF HOMER
UTILITY FUND- WATER
REVENUES AND EXPENSES**



**CITY OF HOMER
UTILITY FUND - SEWER
REVENUES AND EXPENSES**



**City of Homer
2012 Operating Budget**

**Fund 200
400 Water & 500 Sewer Fund Revenues**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
Water Revenue						
Operating Revenue:						
4616 Metered Sales Residential	\$ 455,712	\$ 460,681	\$ 455,712	\$ 713,541		
4617 Metered Sales Commercial	1,035,770	1,154,757	1,035,770	932,560		
4618 Metered Sales Industrial	23,503	31,318	20,000	32,000		
4661 Connection Fees	15,600	14,813	17,000	15,000		
4662 Services & Meters	20,912	23,452	19,000	24,000		
Total Operating Revenue	1,551,497	1,685,020	1,547,482	1,717,101	169,619	10.96%
Non- Operating Revenue						
4801 Interest on Investments	23,846	4,566	25,000	5,000		
4802 Penalty & Interest (Utilities)	9,069	8,812	6,000	6,000		
4527 PERS Revenue	93,758	49,838	50,000	50,000		
4902 Other Revenue	5,592	147,493	-	-		
Total Non-Operating Revenue	132,265	210,709	81,000	61,000	(20,000)	-24.69%
Total Water Revenue	\$ 1,683,762	\$ 1,895,729	\$ 1,628,482	\$ 1,778,101	149,619	9.19%
Sewer Revenue						
Operating Revenue						
4616 Metered Sales	589,008	634,165	711,237	953,785		
4617 Meter Sales Commercial	846,763	818,798	1,144,323	582,305		
4618 Meter sales Industrial	26,030	17,925	-	20,000		
4619 Inspection Fees	-	-	-	-		
4662 Services & Meters	13,770	9,609	13,000	13,000		
4701 RV Dump Station	3,253	2,924	3,000	3,000		
Total Operating Revenue	1,478,825	1,483,423	1,871,560	1,572,089	(299,471)	-16.00%
Total Sewer Revenue	\$ 1,478,825	\$ 1,483,423	\$ 1,871,560	\$ 1,572,089	(299,471)	-16.00%
Operating Transfers						
Total Operating Revenue	\$ 3,030,321	\$ 3,168,443	\$ 3,419,042	\$ 3,289,190		
Total Non-Operating Revenue	\$ 132,265	\$ 210,709	\$ 81,000	\$ 61,000		
Total Water & Sewer Revenues	\$ 3,162,586	\$ 3,379,152	\$ 3,500,042	\$ 3,350,190	(149,852)	-4.28%

**City of Homer
2012 Operating Budget**

EXPENDITURE SUMMARY BY LINE ITEM

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
Salaries and Benefits						
5101 Permanent Employees	528,422	509,706	517,702	516,318	(1,384)	-0.27%
5102 Fringe Benefits	413,459	383,986	343,603	344,372	769	0.22%
5103 Part Time Employees	8,299	2,532	4,909	4,720	(189)	-3.85%
5104 P/T Fringe Benefits	857	741	663	637	-	0.00%
5105 Overtime	36,760	32,633	26,400	26,000	(400)	-1.52%
5107 Part Time Overtime	30	2	-	-	-	0.00%
Total Salaries and Benefits	987,827	929,599	893,277	892,047	\$ (1,204)	-0.13%
Maintenance and Operations						
5201 Office Supplies	242	1,274	1,200	1,200	-	0.00%
5202 Operating Supplies	95,369	50,785	41,200	45,700	4,500	10.92%
5203 Fuel/Lube	25,746	34,490	35,000	36,000	1,000	2.86%
5204 Chemicals	44,398	43,714	32,000	32,000	-	0.00%
5207 Vehicle/Boat Maintenance	-	414	1,200	1,200	-	0.00%
5208 Equipment Maintenance	35,014	15,203	42,500	42,500	-	0.00%
5209 Building & Grounds Maintenance	101,675	12,088	12,500	12,500	-	0.00%
5210 Professional & Spec Services	23,422	28,683	28,600	33,600	5,000	17.48%
5211 Accounting/Auditing	6,715	7,392	9,342	9,496	154	1.65%
5213 Survey/Appraisal	-	950	1,200	1,200	-	0.00%
5214 Rents & Leases	-	394	2,000	2,000	-	0.00%
5215 Communications	4,119	3,887	4,200	4,200	-	0.00%
5216 Postage/Freight	1,684	83	1,500	1,500	-	0.00%
5217 Electricity	143,794	122,864	127,000	127,000	-	0.00%
5220 Refuse/Disposal	270	170	-	-	-	0.00%
5221 Property Insurance	11,108	12,243	15,349	13,444	(1,905)	-12.41%
5222 Auto Insurance	14,086	11,808	11,140	11,439	299	2.69%
5223 Liability Insurance	21,695	19,274	17,602	17,777	175	1.00%
5226 Testing/Analysis	14,444	19,009	16,000	16,000	-	0.00%
5227 Advertising	-	249	700	700	-	0.00%
5231 Tools/Equipment	6,985	9,980	9,200	9,700	500	5.43%
5233 Computer Related Items	-	-	1,000	-	(1,000)	-100.00%
5234 Recording/Permit Fees	235	150	1,000	1,000	-	0.00%
5235 Memberships/Dues	724	343	1,000	1,000	-	0.00%
5236 Transportation	-	386	-	-	-	0.00%
5237 Subsistence	-	301	-	-	-	0.00%
5252 Credit Card Expense	23,043	24,712	24,000	15,000	(9,000)	-37.50%
5261 Construction	-	6,072	-	-	-	0.00%
5602 Safety Equipment	2,426	1,508	2,000	2,000	-	0.00%
5603 Employee Training	5,123	7,331	8,400	8,400	-	0.00%
5606 Bad Debt Expense	12,164	3,635	-	-	-	0.00%
Total Maintenance & Operations	594,480	439,390	446,833	446,556	(277)	-0.06%
Capital Outlay, Transfers and Reserves						
5990 Transfers To Reserves	50,000	250,000	250,000	100,000	(150,000)	-60.00%
Leave Cash Out Bank Transfer	15,901	12,785	16,211	15,699	(512)	-3.16%
Total Capital Outlay, Transfers & Res	65,901	262,785	266,211	115,699	(150,512)	-56.54%
5607 Debt Payment	-	(909)	-	-	-	0.00%
5608 Interest Expense	1,673	1,354	-	-	-	0.00%
Total Debt Service	1,673	445	-	-	-	0.00%
5241 G/F Admin Services	183,822	195,392	200,968	226,432	25,464	12.67%
Total Other Charges	183,822	195,392	200,968	226,432	25,464	12.67%
TOTAL	\$ 1,833,703	\$ 1,827,611	\$ 1,807,289	\$ 1,680,735	(126,554)	-7.00%

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - ADMINISTRATION

Provide professional, technical, supervisory and administrative resources necessary to support the operation and maintenance of the City's water system. This includes the water source, treatment plant, storage tanks, pressure reducing stations, booster pumps, transmission and distribution pipelines.

Maintain the system to provide for reliable fire suppression, commercial, industrial, bulk water usage, and complete all testing required to ensure the drinking water for City residents meet or exceed all state and federal requirements.

Expenditures reflect costs for producing the EPA mandated water quality report annually.

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$12,863.66 LOAN REPAYMENTS TO THE ENERGY FUND AND DEPRECIATON RESERVES OVER THE NEXT 13.4 YEARS. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAYED BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Amounts: Energy Fund	\$ 6,284	\$ 468.96 Annually
Depreciation Reserves	<u>\$166,089</u>	<u>\$12,394.70</u> Annually
Totals	\$172,373	\$12,863.66 Annually

**City of Homer
2012 Operating Budget**

**FUND 200
400 - WATER FUND ADMINISTRATION**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
Salaries and Benefits						
5101 Regular Employees	\$ 128,604	\$ 117,390	\$ 122,180	\$ 128,650	6,470	5.30%
5102 Fringe Benefits	133,287	99,554	71,345	75,017	3,672	5.15%
5102 PERS Revenue Offset	-	-	25,000	25,000	-	0.00%
5103 P/T Employees	1,457	288	-	-	-	0.00%
5104 Fringe Benefits P/T	-	36	-	-	-	0.00%
5105 Overtime	-	1,141	1,000	1,000	-	0.00%
5107 P/T Overtime	-	2	-	-	-	0.00%
Total Salaries and Benefits	263,347	218,411	219,525	229,667	\$ 10,142	4.62%
Maintenance and Operations						
5201 Office Supplies	242	1,274	1,200	1,200	-	0.00%
5202 Operating Supplies	787	716	900	900	-	0.00%
5203 Food/Staples	1,511	-	-	-	-	0.00%
5208 Equipment Maintenance	-	292	1,000	1,000	-	0.00%
5210 Professional & Special Services	7,668	7,581	13,500	13,500	-	0.00%
5211 Accounting/Audit	6,715	7,392	9,342	9,496	154	1.65%
5215 Communications	4,119	3,887	4,200	4,200	-	0.00%
5216 Postage/Freight	1,684	83	1,500	1,500	-	0.00%
5221 Property Insurance	11,108	12,243	15,349	13,444	(1,905)	-12.41%
5222 Auto Insurance	14,086	11,808	11,140	11,439	299	2.69%
5223 Liability Insurance	21,695	19,274	17,602	17,777	175	1.00%
5227 Advertising	-	249	700	700	-	0.00%
5231 Tools/Equipment	803	1,706	1,200	1,200	-	0.00%
5233 Computers and Related Items	-	-	1,000	-	(1,000)	-100.00%
5234 Recording/Permit Fees	235	150	1,000	1,000	-	0.00%
5235 Memberships/Dues	724	343	1,000	1,000	-	0.00%
5236 Transportation	-	386	-	-	-	0.00%
5237 Subsistence	-	301	-	-	-	0.00%
5252 Credit Card Service Fees	23,043	24,712	24,000	15,000	(9,000)	100.00%
5261 Construction	-	6,072	-	-	-	0.00%
5602 Safety Equipment	427	612	750	750	-	0.00%
5603 Employee Training	3,346	6,885	7,200	7,200	-	0.00%
5606 Bad Debt Expense	12,164	3,635	-	-	-	0.00%
Total Maintenance and Operations	110,356	109,599	112,583	101,306	(11,277)	-10.02%
Capital Outlay, Transfers and Reserves						
5106 Leave Cash Out Bank	15,901	12,785	16,211	15,699	(512)	-3.16%
5990 Transfers to Reserves	50,000	250,000	250,000	100,000	(150,000)	-60.00%
Total Capital Outlay, Transfers & Reserve	65,901	262,785	266,211	115,699	(150,512)	-56.54%
Debt Payment						
5607 Debt Payment	-	(909)	-	-	* Note	0.00%
5608 Debt Payment Interest	1,673	1,354	-	-	-	0.00%
Total Debt Payment	1,673	445	-	-	-	0.00%
5241 G/F Administrative Services	183,822	195,392	200,968	226,432	25,464	12.67%
Total	\$ 625,099	\$ 786,633	\$ 799,287	\$ 673,105	\$(126,182)	-15.79%
Staffing History	2.15	1.85	1.85	1.95		

LINE - ITEM EXPLANATIONS:

Transfer to Reserves: Although there was a decrease in the budgeted transfer to reserves, any balance of revenues over expenditures is to be transferred to the depreciation reserve account at 2012 Year End.

*Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab*

Dept	Reserve	2012		2012	
		Beginning Balance	Transfer In	Budgeted Expenditure	Ending Balance
378	Depreciation Reserve	2,365,356	100,000	2,750	2,462,606
	Leave Bank	-	15,699	15,699	

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - WATER TREATMENT PLANT OPERATIONS

Provide for the operation and maintenance of the water treatment plant. The plant is rated at 2 million gallons per day, utilizing mostly automated controls.

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.

FUND 200

401 - WATER TREATMENT PLANT

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 93,026	\$ 93,697	\$ 99,173	\$ 97,400	(1,773)	-1.79%
5102 Fringe Benefits	72,628	76,025	64,550	63,933	(617)	-0.96%
5103 P/T Employees	5,987	1,588	4,295	4,130	(165)	-3.84%
5104 Fringe Benefits P/T	753	625	580	558	(22)	-3.87%
5105 Overtime	21,234	16,217	11,500	11,500	-	0.00%
5107 P/T Overtime	27	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	193,655	188,151	180,098	177,521	\$ (2,577)	-1.43%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	14,455	6,722	6,000	6,000	-	0.00%
5203 Fuel/Lube	24,234	34,490	34,000	35,000	1,000	2.94%
5204 Chemicals	44,398	43,714	32,000	32,000	-	0.00%
5207 Vehicle/Boat Maintenance	-	414	1,200	1,200	-	0.00%
5208 Equipment Maintenance	15,124	10,123	21,000	21,000	-	0.00%
5209 Building & Grounds Maintenance	4,756	10,104	4,000	4,000	-	0.00%
5210 Professional & Special Services	1,036	2,815	3,800	3,800	-	0.00%
5214 Rents & Leases Expense	-	-	2,000	2,000	-	0.00%
5217 Electricity	46,085	40,510	40,000	40,000	-	0.00%
5226 Testing/Analysis	504	-	-	-	-	0.00%
5602 Safety Equipment	888	160	500	500	-	0.00%
<u>Total Maintenance and Operations</u>	151,481	149,052	144,500	145,500	1,000	0.69%
Total	\$ 345,135	\$ 337,202	\$ 324,598	\$ 323,021	(1,577)	-0.49%
Staffing History	2.00	1.94	1.94	1.94		

LINE - ITEM EXPLANATIONS:

5204 - Increased cost of chemical purchases
5217 - Projected increase in electric costs

Account Number Explanations: See "Appendix" Tab

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - WATER TREATMENT PLANT TESTING

All water testing is completed by certified personnel per ADEC and EPA requirements. This testing assures water system users that the water meets the state and federal drinking water standards. Testing equipment maintenance, special services calibration of testing equipment and testing/analysis costs in support of the water system are reflected here.

FUND 200

402 - WATER TREATMENT PLANT TESTING

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 20,585	\$ 14,425	\$ 17,283	\$ 16,600	(683)	-3.95%
5102	Fringe Benefits	12,656	10,483	10,828	10,590	(238)	-2.20%
5105	Overtime	267	117	500	500	-	0.00%
<u>Total Salaries and Benefits</u>		33,509	25,025	28,611	27,690	(921)	-3.22%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	5,564	2,044	4,600	4,600	-	0.00%
5208	Equipment Maintenance	4,255	2,275	4,000	4,000	-	0.00%
5210	Professional & Special Services	-	2,004	2,200	2,200	-	0.00%
5220	Refuse/Disposal	270	170	-	-	-	0.00%
5226	Testing/Analysis	13,940	19,009	16,000	16,000	-	0.00%
<u>Total Maintenance and Operations</u>		24,029	25,502	26,800	26,800	-	0.00%
Total		\$ 57,538	\$ 50,527	\$ 55,411	\$ 54,490	(921)	-1.66%
Staffing History		0.30	0.30	0.30	0.32		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

Capital Outlay: See "Projects" Tab

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - PUMP STATIONS

Provide 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. Fuel for the raw water pump back-up generator and the diesel fired fire pump as well as associated supplies are reflected here.

FUND 200

403 - WATER PUMP STATION

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted	2011 Amended & 2012 Adopted	
				Budget	Budget		
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 19,136	\$ 23,143	\$ 20,005	\$ 19,558	(447)	-2.23%
5102	Fringe Benefits	14,261	15,495	11,823	11,647	(176)	-1.49%
5103	P/T Employees	855	635	614	590	(24)	-3.91%
5104	Fringe Benefits P/T	104	80	83	80	(3)	-4.04%
5105	Overtime	633	146	400	400	-	0.00%
5107	P/T Overtime	4	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		34,993	39,498	32,925	32,275	(650)	-1.97%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	14	2,200	2,200	-	0.00%
5203	Fuel/Lube	-	-	1,000	1,000	-	0.00%
5208	Equipment Maintenance	10,234	12	7,000	7,000	-	0.00%
5209	Building & Grounds Maintenance	95,661	1,943	5,000	5,000	-	0.00%
5217	Electricity	53,931	41,484	45,000	45,000	-	0.00%
5231	Tools/Equipment	-	395	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>		159,826	43,848	61,200	61,200	-	0.00%
Total		\$ 194,819	\$ 83,346	\$ 94,125	\$ 93,475	(650)	-0.69%
Staffing History		0.40	0.42	0.42	0.40		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**City of Homer
2012 Operating Budget**

NARRATIVE

WATER FUND - DISTRIBUTION SYSTEM

Operates and maintains the water distribution system. The activities include annual hydrant flushing, bi-annual topography of the City requires the water distribution system wide flushing of all water mains, thawing be separated into six pressure zones. This account reflects the repair of mains and services, exercising 476 cost of maintaining 14 pressure-reducing stations, air release valves, testing of cross-connection control devices valves, over 36 miles of distribution mains, over 1,100 water and monitoring of flows and pressures. All water services and 263 fire hydrants. Distribution maintenance personnel are certified.

FUND 200

404 - WATER DISTRIBUTION SYSTEMS

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended &	2012 Adopted
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 134,468	\$ 129,723	\$ 128,339	\$ 125,121	(3,218)	-2.51%
5102	Fringe Benefits	91,141	92,280	78,571	77,358	(1,213)	-1.54%
5103	P/T Employees		21	-	-	-	0.00%
5105	Overtime	13,042	14,219	10,000	10,000	-	0.00%
<u>Total Salaries and Benefits</u>		238,652	236,243	216,910	212,479	(4,431)	-2.04%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	17,377	8,666	9,000	9,000	-	0.00%
5208	Equipment Maintenance	1,731	2,501	6,500	6,500	-	0.00%
5209	Building & Grounds Maintenance	1,222	41	1,500	1,500	-	0.00%
5210	Professional & Special Services	10,278	10,168	2,500	7,500	5,000	200.00%
5214	Rents & Leases Expense	-	394	-	-	-	0.00%
5217	Electricity	43,778	40,871	42,000	42,000	-	0.00%
5231	Tools/Equipment	4,789	6,500	6,000	6,000	-	0.00%
<u>Total Maintenance and Operatio</u>		79,176	69,140	67,500	72,500	5,000	7.41%
Total		\$ 317,827	\$ 305,382	\$ 284,410	\$ 284,979	569	0.20%
Staffing History		2.25	2.30	2.30	2.30		

LINE - ITEM EXPLANATIONS:

5210 - Increase for annual pavement patching associated with repairs in paved streets.

Account Number Explanations: See "Appendix" Tab

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - WATER RESERVOIR

Provide adequate funding to operate and maintain the Bridge Creek Reservoir. This includes the reservoir proper, the dam, the inlet and outlet facilities and telemetry components. Special services include safety inspections, diver contracts, watershed and land surveys and permit fees. DNR requires that we keep the brush and vegetation cleared away from the reservoir.

FUND 200

405 - WATER RESERVOIR

		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 29,916	\$ 26,158	\$ 28,803	\$ 27,347	(1,456)	-5.05%
5102	Fringe Benefits	19,255	18,262	18,103	17,589	(514)	-2.84%
5105	Overtime	438	213	500	500	-	0.00%
<u>Total Salaries and Benefits</u>		49,610	44,633	47,406	45,437	(1,969)	-4.15%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	1,430	352	1,000	1,000	-	0.00%
5208	Equipment Maintenance	3,669	-	3,000	3,000	-	0.00%
5209	Building & Grounds Maintenance	37	-	2,000	2,000	-	0.00%
5210	Professional & Special Services	-	6,115	5,600	5,600	-	0.00%
5213	Survey/Appraisal	-	950	1,200	1,200	-	0.00%
<u>Total Maintenance and Operations</u>		5,135	7,417	12,800	12,800	-	0.00%
Total		\$ 54,745	\$ 52,050	\$ 60,206	\$ 58,237	(1,969)	-3.27%
Staffing History		0.50	0.50	0.50	0.50		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - WATER METERS/CROSS CONNECTION INSPECTION

Operates and maintains water meters on the distribution system – includes bulk water sales, connects/disconnects, delinquent notices, shut-off notices, relay installation, customer service support and seasonal meter sales. Coordinate testing of commercial/industrial cross connections control device.

FUND 200

406 - WATER METERS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 50,094	\$ 52,491	\$ 53,126	\$ 54,021	895	1.68%
5102 Fringe Benefits	34,699	36,785	34,986	35,304	318	0.91%
5105 Overtime	27	179	2,000	2,000	-	0.00%
<u>Total Salaries and Benefits</u>	84,820	89,455	90,112	91,325	1,213	1.35%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	42,031	30,091	10,500	15,000	4,500	42.86%
5231 Tools/Equipment	1,393	1,379	1,000	1,500	500	50.00%
5602 Safety Equipment	1,111	737	750	750	-	0.00%
5603 Employee Training	1,777	446	1,200	1,200	-	0.00%
<u>Total Maintenance and Operations</u>	46,311	32,653	13,450	18,450	5,000	37.17%
Total	\$ 131,131	\$ 122,108	\$ 103,562	\$ 109,775	6,213	6.00%
Staffing History	0.95	1.00	1.00	1.00		

LINE - ITEM EXPLANATIONS:

5202 - Increase due to additional meters req'd to comply with new water meter ordinance.
5231 - Increase for additional specialty tools for meters install/maintenance

Account Number Explanations: See "Appendix" Tab

City of Homer
2012 Operating Budget

NARRATIVE

WATER FUND - WATER HYDRANTS

Operate and maintain fire hydrants on the water distribution system at an acceptable level. Costs associated with the installation of hydrants under the hydrant replacement program are reflected in this account.

FUND 200
407 - WATER HYDRANTS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 52,592	\$ 52,680	\$ 48,793	\$ 47,620	(1,173)	-2.40%
5102 Fringe Benefits	35,531	35,102	28,397	27,934	(463)	-1.63%
5105 Overtime	1,119	401	500	100	(400)	-80.00%
<u>Total Salaries and Benefits</u>	89,242	88,184	77,690	75,653	(2,037)	-2.62%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	13,726	2,180	7,000	7,000	-	0.00%
5210 Professional & Special Services	4,440	-	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>	18,166	2,180	8,000	8,000	-	0.00%
Total	\$ 107,408	\$ 90,364	\$ 85,690	\$ 83,653	(2,037)	-2.38%
Staffing History	0.95	0.90	0.90	0.90		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**City of Homer
2012 Operating Budget**

**FUND 200 SEWER
EXPENDITURE SUMMARY BY LINE ITEM**

		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
5101	Regular Employees	\$ 460,688	\$ 433,677	\$ 438,624	\$ 446,817	8,193	1.87%
5102	Fringe Benefits	362,256	323,334	293,320	299,072	5,752	1.96%
5103	Part Time Employees	10,264	3,419	7,364	7,080	(284)	-3.86%
5104	P/T Fringe Benefits	1,274	1,329	994	956	(38)	-3.85%
5105	Overtime	24,552	23,618	14,500	14,500	-	0.00%
5107	Part Time Overtime	46	2	-	-	(46)	0.00%
Total Salaries and Benefits		859,080	785,379	754,802	768,424	13,622	1.80%
Maintenance and Operations							
5201	Office Supplies	571	105	-	-	-	0.00%
5202	Operating Supplies	29,954	23,324	24,300	26,800	2,500	10.29%
5203	Fuel/Lube	33,339	46,895	45,000	45,000	-	0.00%
5204	Chemicals	34,121	29,654	25,000	25,000	-	0.00%
5208	Equipment Maintenance	22,666	23,061	29,200	29,200	-	0.00%
5209	Building & Grounds Maintenance	2,462	3,119	3,500	3,500	-	0.00%
5210	Professional & Special Services	43,839	6,449	41,100	48,600	7,500	18.25%
5211	Earnings before transfers	6,715	7,392	9,341	9,495	154	1.65%
5214	Rents & Leases	250	850	1,500	1,500	-	0.00%
5215	Communications	286	75	4,500	4,500	-	0.00%
5216	Postage/Freight	1,645	34	2,500	2,500	-	0.00%
5217	Electricity	210,521	188,528	189,700	189,700	-	0.00%
5218	Water	16,541	17,044	15,000	15,000	-	0.00%
5219	Sewer	796	598	900	900	-	0.00%
5221	Property Insurance	17,279	12,262	9,314	7,719	(1,595)	-17.12%
5222	Auto Insurance	12,585	11,808	11,140	11,439	299	2.69%
5223	Liability Insurance	23,174	18,311	15,149	17,447	2,298	15.17%
5226	Testing/Analysis	3,974	3,300	4,000	4,000	-	0.00%
5227	Advertising	338	-	500	500	-	0.00%
5231	Tools/Equipment	3,290	4,438	4,500	4,500	-	0.00%
5232	Damage not covered by Insurance	-	5,850	-	-	-	0.00%
5235	Memberships/Dues	50	1,926	1,500	1,500	-	0.00%
5236	Transportation	-	124	-	-	-	0.00%
5237	Subsistence	-	375	-	-	-	0.00%
5252	Credit Card Expense	23,043	24,712	24,000	15,000	(9,000)	100.00%
5601	Clothing/Uniforms	-	470	250	250	-	0.00%
5602	Safety Equipment	1,895	1,592	1,500	1,500	-	0.00%
5603	Employee Training	1,143	1,892	4,000	4,000	-	0.00%
5606	Bad Debt Expense	6,756	980	-	-	-	0.00%
Total Operations & Maintenance		497,234	435,169	467,394	469,550	2,156	0.46%
Capital Outlay, Transfers and Reserves							
5990	Transfer to Reserves	50,000	250,000	250,000	100,000	(150,000)	-60.00%
5106	Leave Cash Out Bank Transfer	21,539	18,064	20,412	20,093	(319)	-1.56%
Total Capital Outlay, Transfers and Reserves		71,539	268,064	270,412	120,093	(150,319)	-55.59%
5607	Debt Payment	-	(909)	-	-	-	0.00%
5608	Interest Expense	1,365	242	-	-	-	0.00%
Total Debt Service		1,365	(667)	-	-	-	0.00%
5241	G/F Admin Services	283,494	281,469	279,013	310,086	31,073	11.14%
Total Other Charges		283,494	281,469	279,013	310,086	31,073	11.14%
Totals		\$ 1,712,712	\$ 1,769,414	\$ 1,771,621	\$ 1,668,153	(103,468)	-5.84%

**City of Homer
2012 Operating Budget**

SEWER FUND - ADMINISTRATION

Provides the professional, 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 and 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.

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$20,617.52 LOAN REPAYMENTS TO THE ENERGY FUND AND DEPRECIATON RESERVES OVER A VARIETY OF PAYBACK YEARS. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAYED BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Amounts:	Energy Fund	\$ 65,318	\$ 7,595.12 Annually	Payback Period 8.6
	Energy Fund	\$ 103,953	\$ 11,948.62 Annually	Payback Period 8.7
	Energy Fund	\$ 1,350	\$ 287.23 Annually	Payback Period 4.7
	Depreciation Reserves	<u>\$ 6,843</u>	<u>\$ 786.55 Annually</u>	Payback Period 8.7
	Totals	\$177,464	\$ 20,617.52 Annually	

**City of Homer
2012 Operating Budget**

**FUND 200
500 - SEWER ADMINISTRATION**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 128,992	113,858	\$ 117,473	\$ 128,650	11,177	9.51%
5102 Fringe Benefits	130,448	96,224	68,092	75,017	6,925	10.17%
5102 PERS Revenue Offset	-	-	25,000	25,000	-	100.00%
5103 P/T Employees	-	288	-	-	-	0.00%
5104 Fringe Benefits P/T	-	36	-	-	-	0.00%
5105 Overtime	1,402	445	1,000	1,000	-	0.00%
5107 P/T Overtime	-	2	-	-	-	0.00%
Total Salaries and Benefits	260,841	210,854	211,565	229,667	18,102	8.56%
<u>Maintenance and Operations</u>						
5201 Office Supplies	571	105	-	-	-	0.00%
5202 Operating Supplies	263	779	800	800	-	0.00%
5210 Professional & Special Services	2,658	4,236	10,000	10,000	-	0.00%
5211 Accounting/Auditing	6,715	7,392	9,341	9,495	154	1.65%
5215 Communications	286	75	4,500	4,500	-	0.00%
5216 Postage/Freight	1,645	34	2,500	2,500	-	0.00%
5221 Property Insurance	17,279	12,262	9,314	7,719	(1,595)	-17.12%
5222 Auto Insurance	12,585	11,808	11,140	11,439	299	2.69%
5223 Liability Insurance	23,174	18,311	15,149	17,447	2,298	15.17%
5227 Advertising	338	-	500	500	-	0.00%
5231 Tools/Equipment	23	1,385	1,500	1,500	-	0.00%
5232 Damage not covered by insurance	-	5,850	-	-	-	0.00%
5235 Memberships/Dues	50	1,926	1,500	1,500	-	0.00%
5236 Transportation	-	124	-	-	-	0.00%
5237 Subsistence	-	375	-	-	-	0.00%
5252 Credit Card Services	23,043	24,712	24,000	15,000	(9,000)	-37.50%
5601 Uniform/Clothing Allowance	-	470	250	250	-	0.00%
5602 Safety Equipment	1,871	1,592	1,500	1,500	-	0.00%
5603 Employee Training	1,143	1,892	4,000	4,000	-	0.00%
5606 Bad Debt Expense	6,756	980	-	-	-	0.00%
Total Maintenance and Operations	98,400	94,309	95,994	88,150	(7,844)	-8.17%
<u>Capital Outlay, Transfers and Reserves</u>						
5106 Leave Cash Out	21,538	18,064	20,412	20,093	(319)	-1.56%
5990 Transfer to Reserves	50,000	250,000	250,000	100,000	(150,000)	-60.00%
Total Capital Outlay, Transfers & Reserves	71,538	268,064	270,412	120,093	(150,319)	-55.59%
<u>Debt Payment</u>						
5607 Debt Payment	21,714	(909)	-	*Note	-	0.00%
5608 Debt Payment Interest	1,365	242	-	-	-	0.00%
Total Debt Payment	23,079	(667)	-	-	-	0.00%
5241 G/F Administration Services	283,494	281,469	279,013	310,086	31,073	11.14%
Total	\$ 737,352	\$ 854,028	\$ 856,984	\$ 747,996	\$(108,988)	-12.72%
Staffing History	2.05	1.75	1.75	1.95		

LINE - ITEM EXPLANATIONS:

Transfer to Reserves: Although there was a decrease in the budgeted transfer to reserves, any balance of revenues over expenditures is to be transferred to the depreciation reserve account at 2012 Year End.

Account Number Explanations: See "Appendix" Tab

Capital Outlay: See "Projects" Tab

Dept	Reserve	2012		Budgeted Expenditure	2012 Ending Balance
		Beg Balance	Transfer In		
378	Depreciation Reserve	2,134,831	100,000	92,317	2,142,514
	Leave Cash Out Bank	-	20,093	-	-

City of Homer
2012 Operating Budget

NARRATIVE

SEWER FUND - SEWER PLANT OPERATION

The sewer 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 treatment); lagoon discharge, and ultra-violet disinfectant.

All treatment plant operators are state certified and costs associated with training and certifications are reflected here.

FUND 200

501 - SEWER PLANT OPERATIONS

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Between 2011	Amended &
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 133,279	\$ 123,792	\$ 129,154	\$ 128,776	(378)	-0.29%
5102	Fringe Benefits	91,356	92,169	85,261	85,126	(135)	-0.16%
5103	P/T Employees	10,264	3,130	7,364	7,080	(284)	-3.86%
5104	Fringe Benefits P/T	1,274	1,293	994	956	(38)	-3.85%
5105	Overtime	16,296	12,978	10,600	10,600	-	0.00%
5107	P/T Overtime	46	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		252,514	233,362	233,373	232,538	(835)	-0.36%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	11,272	7,408	7,500	7,500	-	0.00%
5203	Fuel/Lube	33,339	46,895	45,000	45,000	-	0.00%
5204	Chemicals	34,121	29,654	25,000	25,000	-	0.00%
5208	Equipment Maintenance	18,419	13,922	21,000	21,000	-	0.00%
5209	Building & Grounds Maintenance	1,183	374	1,500	1,500	-	0.00%
5210	Professional & Special Services	2,488	633	3,000	3,000	-	0.00%
5214	Rents & Leases Expense	-	-	1,500	1,500	-	0.00%
5217	Electricity	179,202	139,825	173,200	173,200	-	0.00%
5218	Water	16,541	17,044	15,000	15,000	-	0.00%
5219	Sewer	796	598	900	900	-	0.00%
5231	Tools/Equipment	-	-	-	-	-	0.00%
5602	Safety Equipment	25	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		297,387	256,353	293,600	293,600	-	0.00%
Total		\$ 549,901	\$ 489,715	\$ 526,973	\$ 526,138	(835)	-0.16%
Staffing History		2.50	2.69	2.69	2.69		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**City of Homer
2012 Operating Budget**

NARRATIVE

SEWER FUND - SEWER SYSTEM TESTING

Costs for completing required sewer treatment processes testing at the City's treatment plant, including process compliance monitoring, sludge and bio-solids testing and quality assurance are reflected in these accounts.

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.

**FUND 200
502 - SEWER TESTING**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended	Adopted	Between 2011	
				Budget	Budget	Amended &	2012 Adopted
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 39,099	\$ 28,298	\$ 35,088	\$ 34,432	(656)	-1.87%
5102	Fringe Benefits	24,042	20,722	21,730	21,501	(229)	-1.06%
5105	Overtime	532	227	200	200	-	0.00%
<u>Total Salaries and Benefits</u>		63,673	49,247	57,018	56,133	(885)	-1.55%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	5,972	1,287	3,000	3,000	-	0.00%
5210	Professional & Special Services	20	-	600	600	-	0.00%
5226	Testing/Analysis	3,974	3,300	4,000	4,000	-	0.00%
<u>Total Maintenance and Operation</u>		9,967	4,587	7,600	7,600	-	0.00%
Total		\$ 73,639	\$ 53,834	\$ 64,618	\$ 63,733	(885)	-1.39%
Staffing History		0.60	0.60	0.60	0.60		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**City of Homer
2012 Operating Budget**

NARRATIVE

SEWER FUND - SEWER PUMPS/LIFT STATION

Provides for the operation and maintenance of the seven lift stations on the sewer collection system. This includes wet well wash down, routine pumping system operation monitoring and repair as necessary. The Unit has programmed replacement of older stations to minimize maintenance costs and reduce power requirements.

Flow conditions at lift stations are monitored utilizing land line telemetry whenever possible reducing the need for site visits and to allow for timely remote determination of any problems before sewer service is lost. All sewer lift station maintenance personnel are state certified.

FUND 200

503 - SEWER PUMPS/LIFT STATION

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended	Adopted	2011 Amended &	
				Budget	Budget	2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 81,950	\$ 87,286	\$ 81,736	\$ 78,317	(3,419)	-4.18%
5102	Fringe Benefits	57,229	58,216	49,030	47,769	(1,261)	-2.57%
5103	P/T Employees	-	-	-	-	-	0.00%
5105	Overtime	4,385	3,608	1,700	1,700	-	0.00%
	Total Salaries and Benefits	143,565	149,109	132,466	127,785	(4,681)	-3.53%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	7,170	9,323	8,000	10,500	2,500	31.25%
5208	Equipment Maintenance	4,246	7,540	7,000	7,000	-	0.00%
5209	Building & Grounds Maintenance	1,278	2,745	2,000	2,000	-	0.00%
5217	Electricity	31,319	48,704	16,500	16,500	-	0.00%
5231	Tools/Equipment	1,644	1,500	1,500	1,500	-	0.00%
	Total Maintenance and Operati	45,658	69,811	35,000	37,500	2,500	7.14%
	Total	\$ 189,223	\$ 218,921	\$ 167,466	\$ 165,285	(2,181)	-1.30%
	Staffing History	1.60	1.45	1.45	1.45		

LINE - ITEM EXPLANATIONS:

5202 - Increase due to purchase of wet well degreaser

Account Number Explanations: See "Appendix" Tab

City of Homer
2012 Operating Budget

NARRATIVE

SEWER FUND - SEWER COLLECTION SYSTEM

Provides for the operation and maintenance of the sewer collection system (41 plus miles of 8" – 24" sewer main). Work includes repair of broken lines, periodic flushing to remove suspended solids, 607 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. All sewer collection system maintenance personnel are state certified. Costs associated with training and certifications are reflected in Sewer Administration.

FUND 200

504 - SEWER COLLECTION SYSTEM

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted	Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 77,368	\$ 80,442	\$ 75,173	\$ 76,641	1,468	1.95%
5102	Fringe Benefits	59,182	56,003	44,207	44,659	452	1.02%
5105	Overtime	1,937	6,361	1,000	1,000	-	0.00%
<u>Total Salaries and Benefits</u>		138,487	142,806	120,380	122,301	1,921	1.60%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	5,278	4,527	5,000	5,000	-	0.00%
5208	Equipment Maintenance	-	1,599	1,200	1,200	-	0.00%
5210	Professional & Special Services	38,672	1,580	27,500	35,000	7,500	27.27%
5214	Rents & Leases Expense	250	850	-	-	-	0.00%
5231	Tools/Equipment	1,622	1,553	1,500	1,500	-	0.00%
<u>Total Maintenance and Operations</u>		45,822	10,109	35,200	42,700	7,500	21.31%
Total		\$ 184,309	\$ 152,916	\$ 155,580	\$ 165,001	9,421	6.06%
Staffing History		1.55	1.40	1.40	1.40		

LINE - ITEM EXPLANATIONS:

5210 \$32,500 for K'City tank pumping contract - due again in 2012. (was not due in 2011 as budgeted)

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**HAWSP Reserves
Fund 205**

Acct #		2009	2010	2011	2012	
		Actual	Actual	Budget	Budget	
	Beginning Balance	(8,383,970)	(15,440,841)	(3,961,862)	(4,305,945)	
	Revenue					
4201	Sales Tax	1,072,222	1,101,563	1,044,963	1,099,890	<i>From Page A6</i>
4801	Investment Interest	9,726	2,746	-	-	
	Assessment Revenue		311,183			
	Assessment Interest	60,774	62,344	45,000	45,000	
	Reimbursements		24,847			
	Total Revenue	1,142,722	1,502,682	1,089,963	1,144,890	
5xxx	Expenditures					
	Debt Payment - Principal	7,635,905	989,752	1,016,531	775,198	<i>From Page E4</i>
	Debt Payment - Interest	109,764	162,246	165,163	276,702	<i>From Page E4</i>
	GF Admin Fees	377,840	256,478	252,352	277,595	<i>From Page A15</i>
	Fairview Ave Water Main Ext	Ord 09-36/57	76,084			
	To 215-814 Water Storage Tank					
	To 215-816 Hillside Match					
	To 215-827 Ocean Loop Sewer					
	Total Expenditures, Encumbrances & Transfers	8,199,593	1,408,864	1,434,046	1,329,495	
	Change in Net Assets	(7,056,871)	93,818	(344,083)	(184,605)	
	Ending Balance	(15,440,841)	(15,347,023)	(4,305,945)	(4,490,550)	
	Combine Fund 205 (HAWSP, LID Assessments & Debt)					
	Adjustment to FB when moved to Special Revenue Fund		11,385,160			
		(15,440,841)	(3,961,862)	(4,305,945)	(4,490,550)	

	Budget Detail	#	2009		2010		2011		2012	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
a)	Kach Drive Phase I Water	05-46								
a)	Kach Drive Phase II Water & Sewer	05-47		110,241		103,164				
	Rescind Homer Ice Facility	05-50								
	Water Treatment Plant Upgrade	05-56s								
	PRV Stations	06-02		215,587						
	Quiet Creek	06-03								
	Adams Street	06-03								
	Paintbrush Booster Station	06-40								
			-	3,867,458	-	921,716	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

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 for Water Infrastructure (378), and one for Sewer Infrastructure (379).

FUND: 256 DEPRECIATION RESERVES

		2009	2010	2011	2012
378 - Water Depreciation Reserves		Actual	Actual	Budget	Budget
	Beginning Balance	2,171,674	2,104,794	2,129,479	2,365,356
4992	Annual Transfer	170,083	250,000	250,000	100,000
4801	Interest Income	29,271	4,035		
5990	Energy Fund		(88,975)		
	10-23(S)				
5xxx	Expenditures	(266,234)	(140,375)	(14,123)	
	Subtotal	2,104,794	2,129,479	2,365,356	2,465,356
	Encumbered	-			(2,750)
	Ending Balance	2,104,794	2,129,479	2,365,356	2,462,606

		2009	2010	2011	2012
379 - Sewer Depreciation Reserves		Actual	Actual	Budget	Budget
	Beginning Balance	1,786,716	1,836,716	1,997,741	2,134,831
4992	Earnings before transfers	50,000	250,000	250,000	100,000
	Transfer fm Proj 932, 934 - ORD 08-38	-			
5xxx	Expenditures	-		(27,910)	
5990	Trsf to Energy Fund	-	(88,975)		
	10-23(S)				
	Subtotal	1,836,716	1,997,741	2,219,831	2,234,831
	Encumbered	-		(85,000)	(92,317)
	Ending Balance	1,836,716	1,997,741	2,134,831	2,142,514

This data is provided for information only, details can be found in the "Projects" tab of the budget.

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE LOAN REPAYMENTS TO THE ENERGY FUND AND DEPRECIATION RESERVES. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAYED BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Repayment to Depreciation Reserves Amounts:	Payback Period	Annual Payment	Total Repayment
Sewer Treatment Plant Lagoon Solar Aerat	8.7 years	787	6,843
Raw Water Pump	13.4 years	12,395	166,089
Total		13,181	172,932

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2012 Operating Budget**

COMBINED REVENUES AND EXPENSES

PORT & HARBOR

Adopted Budget

	Fund 400	Fund 456 Port & Harbor	Fund 460-374 Port & Harbor Fleet	Fund 415 Port & Harbor Projects	Total Port & Harbor Fund
	Port & Harbor Enterprise Fund	Depreciation Reserve	Depreciation		
Revenue					
Total Operating Revenue	\$ 3,431,243				\$ 3,431,243
Operating Expenses before Depreciation:					
Personnel	1,645,917				1,645,917
Operations & Maintenance	1,139,340				1,139,340
Debt Service	-				-
Other Charges	393,483	330,000	12,000		735,483
Total Operating Expenses	3,178,741	330,000	12,000	-	\$ 3,520,741
Operating Income before Depreciation	252,502	(330,000)	(12,000)	-	(89,498)
Depreciation Expense	1,464,587	-	-	-	1,464,587
Earnings from Operations	(1,212,085)	(330,000)	(12,000)	-	(1,554,085)
Total Non - Operating Revenue	265,841	440,000	30,000		470,000
Earnings before transfers	\$ (946,244)	\$ 110,000	\$ 18,000	\$ -	\$ (1,084,085)
Reserves	470,000				470,000
Leave Cash Out Bank	35,855				35,855
Change in Net Assets	(1,452,099)	110,000	18,000	-	(1,324,099)
Beginning Net Assets	\$ 1,613,159	\$ 1,675,027	\$ 68,633	-	\$ 3,356,819
Ending Net Assets	\$ 161,060	\$ 1,785,027	\$ 86,633	\$ -	\$ 2,032,720

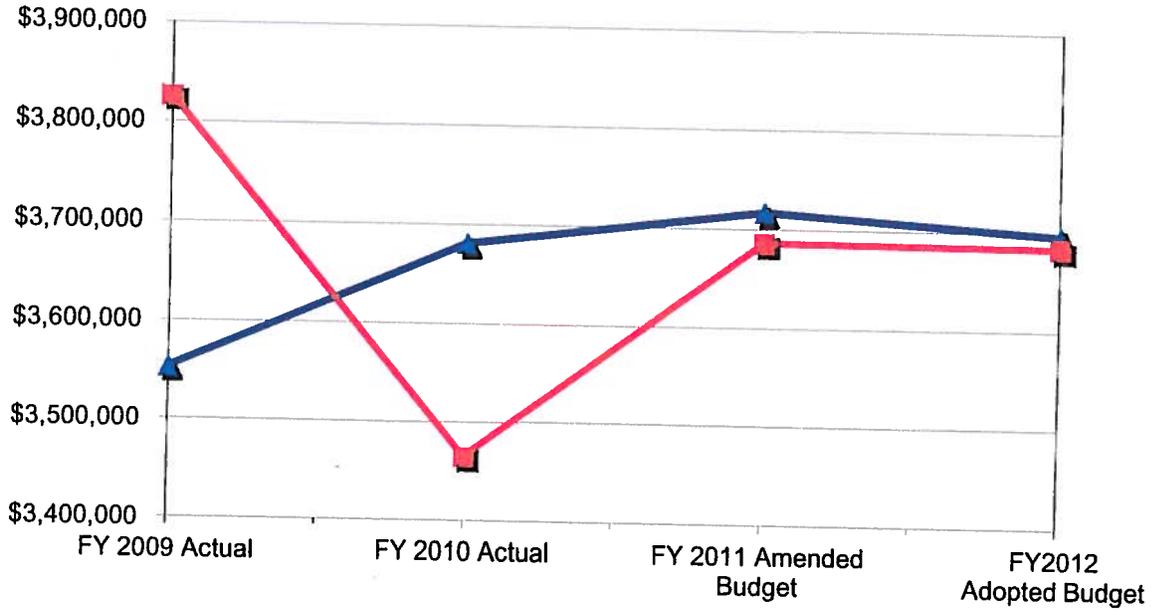
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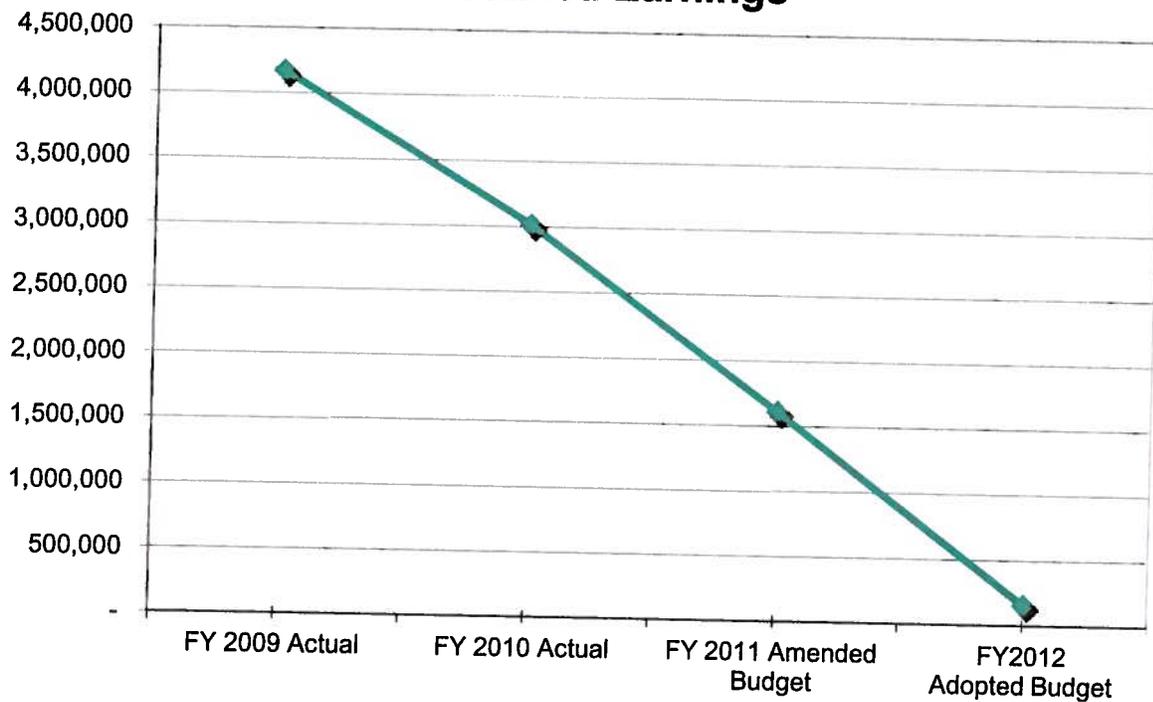
A) This data is provided for information only, details can be found in the "Projects" tab of the budget, as well as the last couple of pages of this section.

Port & Harbor Fund Revenues and Expense



Revenue Expenditures

Port & Harbor Fund Retained Earnings



City of Homer
2012 Operating Budget

FUND: 400 PORT AND HARBOR FUND						
FUND BUDGET:	FY 2009	FY 2010	FY 2011	FY2012	FY2013	FY2014
	Actual	Actual	Amended Budget	Adopted Budget	Projection	Projection
Port & Harbor Revenue						
Total Operating Revenue	\$ 3,236,597	\$ 3,419,579	\$ 3,441,571	\$ 3,431,243	\$ 3,499,868	\$ 3,569,865
Operating Expenses before Depreciation:						
Personnel	1,794,059	1,714,663	1,683,904	1,645,917	1,678,836	1,712,413
Operations & Maintenance	1,030,724	999,731	1,097,496	1,139,340	1,162,127	1,185,370
Debt Service	6,112	-	-	-	-	-
Other Charges (Administrative Fees)	406,541	356,894	369,068	393,483	401,353	409,380
Total Operating Expenses	\$ 3,237,436	\$ 3,071,288	\$ 3,150,467	\$ 3,178,741	\$ 3,242,316	\$ 3,307,163
Operating Income before Depreciation:	(839)	348,290	291,104	252,502	257,552	262,702
Depreciation Expense	1,462,396	1,446,555	1,435,870	1,464,587	1,493,879	1,523,757
Earnings from Operations:	\$ (1,463,235)	\$ (1,098,264)	\$ (1,144,766)	\$ (1,212,085)	\$ (1,236,327)	\$ (1,261,055)
Total Non-Operating Revenue	316,577	261,542	275,725	265,841	271,158	276,581
Earnings (Losses) before contributions & transfers	(1,146,658)	(836,722)	(869,041)	(946,244)	(965,169)	(984,474)
Reserves	354,530	354,530	500,000	470,000	500,000	500,000
Leave Cash Out Bank	49,339	39,549	35,830	35,855	36,573	37,304
Change in Net Assets	(1,550,527)	(1,230,801)	(1,404,872)	(1,452,099)	(1,501,742)	(1,521,778)
Beginning Net Assets	5,562,728	4,171,530	3,018,032	1,613,159	161,060	(1,340,682)
** Fixed asset adj for contributed Assets	159,330	77,303				
Ending Net Assets	4,171,530	3,018,032	1,613,159	161,060	(1,340,682)	(2,862,460)

**City of Homer
2012 Operating Budget**

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			CAPITAL OUTLAYS, TRANSFERS & RESERVES		
	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)
Port & Harbor Fund									
600 Administration	\$ 397,153	\$ 388,321	\$ (8,832)	\$ 221,732	\$ 237,190	\$ 15,458	\$ 78,140	\$ 75,627	\$ (2,513)
601 Harbor	555,980	539,657	(16,323)	460,114	473,500	13,386	97,171	91,341	(5,830)
602 Main Dock	33,569	32,587	(982)	8,200	9,500	1,300	70,516	66,285	(4,231)
603 Fish Dock	351,108	358,393	7,285	260,350	271,000	10,650	211,613	198,916	(12,697)
604 Deep Water Dock	36,434	35,570	(864)	6,600	7,600	1,000	68,517	64,406	(4,111)
605 Outfall Line	-	-	-	2,500	2,500	-	2,821	2,652	(169)
606 Fish Grinder	-	-	-	22,000	22,000	-	7,052	6,629	(423)
610 Admin. Maintenance	39,124	-	(39,124)	5,450	-	(5,450)	-	-	-
611 Harbor Maintenance	219,904	240,050	20,146	94,800	100,300	5,500	-	-	-
612 Pioneer Dock Maintenance	25,089	25,400	311	8,000	8,000	-	-	-	-
614 DWD Maintenance	25,541	25,939	398	7,750	7,750	-	-	-	-
Total Port & Harbor Fund	\$ 1,683,902	\$ 1,645,917	\$ (37,985)	\$ 1,097,496	\$ 1,139,340	\$ 41,844	\$ 535,830	\$ 505,855	\$ (29,975)

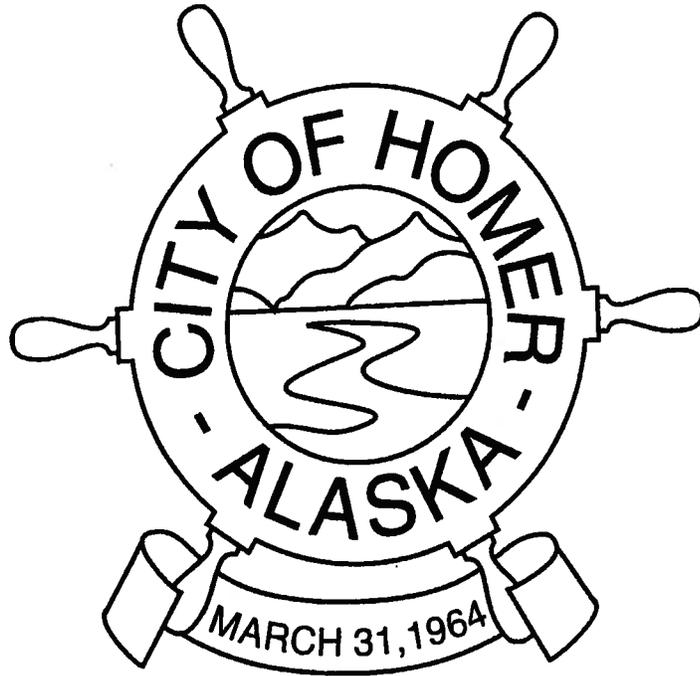
**City of Homer
2012 Operating Budget**

DEBT SERVICE						BUDGET			
FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	FY2011 Amended Budget	FY 2012 Adopted Budget	Increase (Decrease)	
\$ -	\$ -	\$ -	369,068	393,483	24,415	\$1,066,093	\$1,094,621	28,528	Port & Harbor Fund
-	-	-	-	-	-	1,113,265	1,104,497	(8,768)	600 Administration
-	-	-	-	-	-	112,285	108,372	(3,913)	601 Harbor
-	-	-	-	-	-	823,071	828,309	5,238	602 Main Dock
-	-	-	-	-	-	111,551	107,576	(3,975)	603 Fish Dock
-	-	-	-	-	-	5,321	5,152	(169)	604 Deep Water Dock
-	-	-	-	-	-	29,052	28,629	(423)	605 Outfall Line
-	-	-	-	-	-	44,574	-	(44,574)	606 Fish Grinder
-	-	-	-	-	-	314,704	340,350	25,646	610 Admin. Maintenance
-	-	-	-	-	-	33,089	33,400	311	611 Harbor Maintenance
-	-	-	-	-	-	33,291	33,689	398	612 Pioneer Dock Maintena
-	-	-	-	-	-				614 DWD Maintenance
\$ -	\$ -	\$ -	\$369,068	393,483	24,415	\$3,686,296	\$3,684,596	\$ (1,700)	Total Port & Harbor Fund

**City of Homer
2012 Operating Budget**

FUND 400 EXPENDITURE SUMMARY BY LINE ITEM						
	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 914,557	\$ 864,715	\$ 889,995	\$ 856,495	\$ (33,500)	-3.76%
5102 Fringe Benefits	708,077	672,229	635,109	630,553	(4,556)	-0.72%
5103 Part Time Employees	100,985	112,183	111,391	110,941	(450)	-0.40%
5104 P/T Fringe Benefits	25,170	33,126	18,409	16,030	(2,379)	-12.92%
5105 Overtime	41,534	28,585	28,999	28,899	(100)	-0.34%
5107 Part Time Overtime	3,737	3,825	-	3,000	3,000	0.00%
<u>Total Salaries and Benefits</u>	1,794,059	1,714,663	1,683,904	1,645,917	\$ (37,987)	-2.26%
<u>Maintenance and Operations</u>						
5201 Office Supplies	3,605	3,443	3,450	5,000	\$ 1,550	44.93%
5202 Operating Supplies	19,335	17,047	27,800	28,100	300	1.08%
5203 Fuel/Lube	25,193	32,806	29,300	30,800	1,500	5.12%
5204 Chemicals	6,712	6,411	7,200	7,200	-	0.00%
5207 Vehicle/Boat Maintenance	6,509	2,447	13,000	13,000	-	0.00%
5208 Equipment Maintenance	102,851	57,937	69,500	69,500	-	0.00%
5209 Building & Grounds Maintenance	34,610	32,153	38,000	52,500	14,500	38.16%
5210 Professional & Special Services	11,444	16,253	20,050	20,000	(50)	-0.25%
5211 Accounting/Auditing	25,067	14,496	18,805	19,141	336	1.79%
5213 Surveyor/Appraisal	-	-	1,700	3,700	2,000	117.65%
5214 Rents & Leases	6,172	6,322	7,000	7,000	-	0.00%
5215 Communications	5,740	6,099	10,000	7,000	(3,000)	-30.00%
5216 Postage/Freight	3,331	3,717	4,000	4,000	-	0.00%
5217 Electricity	430,109	352,701	444,800	443,000	(1,800)	-0.40%
5218 Water	37,695	78,605	73,200	76,700	3,500	4.78%
5219 Sewer	7,437	15,494	7,214	8,100	886	12.28%
5220 Refuse/Disposal	39,194	38,026	23,000	40,000	17,000	73.91%
5221 Property Insurance	8,282	6,510	5,727	4,134	(1,593)	-27.82%
5222 Auto Insurance	6,511	7,206	9,846	8,383	(1,463)	-14.86%
5223 Liability Insurance	104,039	68,731	63,705	63,833	128	0.20%
5227 Advertising	2,388	2,534	4,649	8,000	3,351	72.08%
5231 Tools/Equipment	9,424	10,386	19,300	34,000	14,700	76.17%
5235 Memberships/Dues	978	2,379	1,500	1,500	-	0.00%
5236 Transportation	3,729	7,813	8,000	8,000	-	0.00%
5237 Subsistence	2,413	2,495	5,000	5,500	500	10.00%
5238 Printing/Binding	2,002	5,752	4,000	5,500	1,500	37.50%
5248 Lobbying	-	-	22,000	22,000	-	100.00%
5249 Oil Spill Materials Recovery	1,639	1,224	2,000	2,000	-	0.00%
5252 Credit Card Expense	36,100	51,405	30,000	25,000	(5,000)	-16.67%
5256 Waste Oil Disposal	16,425	24,269	27,500	27,500	-	0.00%
5258 Float & Ramp Repairs	1,672	11,267	10,000	10,000	-	0.00%
5287 Electrical Supplies	574	3,898	3,000	3,000	-	0.00%
5601 Clothing/Uniforms	3,773	5,229	5,000	5,500	500	10.00%
5602 Safety Equipment	5,993	6,342	9,250	12,750	3,500	37.84%
5603 Employee Training	5,357	5,030	11,000	11,000	-	0.00%
5606 Bad Debt Expense	42,984	69,239	22,000	22,000	-	0.00%
5612 Deferred Loss Expense	6,107	-	-	-	-	0.00%
5613 Bond Issue Fees	5,331	-	-	-	-	0.00%
5627 Port Security	-	24,066	36,000	25,000	(11,000)	-30.56%
<u>Total Operations & Maintenance</u>	1,030,724	999,731	1,097,496	1,139,340	\$ 41,844	3.81%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	354,530	354,530	500,000	470,000	(30,000)	-6.00%
5106 Transfer to Leave Cash Out Bank	49,339	39,549	35,830	35,855	25	0.07%
<u>Total Capital Outlay</u>	403,869	394,079	535,830	505,855	\$ (29,975)	-5.59%
<u>Debt Payment</u>						
2305 Debt Payment	185,000	-	-	-	-	0.00%
5608 Debt Payment Interest	6,112	-	-	-	-	0.00%
<u>Total Debt Service</u>	191,112	-	-	-	\$ -	0.00%
<u>Other Charges</u>						
5241 G/F Admin Services	406,541	356,894	369,068	393,483	24,415	6.01%
<u>Total Other Charges</u>	406,541	356,894	369,068	393,483	\$ 24,415	6.62%
Totals	\$ 3,826,306	\$ 3,465,367	\$ 3,686,298	\$ 3,684,596	(1,702)	-0.05%

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
2012 Operating Budget**

Fund 400

600 - Port & Harbor Fund Revenues

		FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Proposed Budget	Difference Between 2011 Amended & 2012 Adopted Budget	
Administration 600							
4515	Ferry Lease	\$ 18,000	18,000	18,000	18,000	\$ -	0.00%
4650	Rents & Leases	260,417	294,351	275,000	329,618	54,618	19.86%
	Sub-Total Operating Revenue	\$ 278,417	\$ 312,351	\$ 293,000	\$ 347,618	\$ 54,618	18.64%
4527	PERS Revenue	89,029	48,469	50,000	50,000	-	0.00%
4634	Port Storage Fees	16,116	20,758	16,000	18,000	2,000	12.50%
4635	Port Impound Fee	-	-	1,000	1,000	-	100.00%
4705	Business License	250	35	225	40	(185)	-82.22%
4801	Interest on Investments	-	574	-	6,801	6,801	0.00%
4901	Surplus Property Sale	44,598	49,853	28,000	45,000	17,000	60.71%
4902	Other Revenue	-	1,094	500	5,000	4,500	100.00%
4906	Proceeds-Law Suit	-	-	-	-	-	0.00%
	Total Non-Operating Revenue	149,994	120,783	95,725	125,841	30,116	31.46%
Harbor 601							
4245	Waste Oil Disposal Recovery	1,540	7,119	8,000	8,000	-	0.00%
4249	Oil Spill Materials Recovery	-	1,317	1,000	1,000	-	0.00%
4318	Parking Revenue	13,588	15,752	16,000	16,000	-	0.00%
4319	Sale of Electrical Supplies	838	2,343	2,500	2,500	-	0.00%
4624	Berth Rent Transient Monthly	385,821	371,878	397,580	397,580	-	0.00%
4625	Berth Rent-Reserved	821,015	871,887	849,750	849,750	-	0.00%
4626	Berth Rent Transient Annual	102,866	129,350	113,300	113,300	-	0.00%
4627	Berth Rent Transient Semi-Annual	66,376	70,809	84,460	84,460	-	0.00%
4628	Berth Rent Transient Daily	76,545	80,768	72,100	72,100	-	0.00%
4629	Metered Energy	87,213	51,912	88,000	118,000	30,000	34.09%
4644	Pumping	119	238	1,700	1,000	(700)	-41.16%
4645	Wooden Grid Use	7,526	6,034	9,064	7,000	(2,064)	-22.77%
4646	Commercial Ramp/Beach Landing	3,587	6,979	3,605	30,000	26,395	732.18%
4647	Berth Waiting List	7,273	7,013	10,300	8,000	(2,300)	-22.33%
4648	Steel Grid Use	15,254	15,929	15,450	15,000	(450)	-2.91%
4653	L and L Ramp	97,267	84,607	103,000	90,000	(13,000)	-12.62%
4663	Transient Energy 110 Volts	29,388	31,503	33,000	33,000	-	0.00%
4664	Transient Energy 220 Volts	12,288	19,025	13,000	15,000	2,000	15.38%
4665	Transient Energy 208 Volts	85,153	69,572	88,000	76,000	(12,000)	-13.64%
4666	Commercial Ramp/Beach Wharfage	262	935	2,000	25,000	23,000	1150.00%
4672	Port Security	-	21,870	37,800	24,000	(13,800)	100.00%
	Sub-Total Operating Revenue	1,813,917	1,866,840	1,949,609	1,986,690	50,882	2.61%
4802	Penalties & Interest	9,827	17,489	15,000	10,000	(5,000)	-33.33%
4902	Other	59,331	49,766	55,000	50,000	(5,000)	-9.09%
	Sub-Total Non-Operating Revenue	69,158	67,255	70,000	60,000	(10,000)	-14.29%
	Total Harbor Revenues	\$ 1,883,075	\$ 1,934,095	\$ 2,019,609	\$ 2,046,690	27,082	1.34%

**City of Homer
2012 Operating Budget**

Fund 400

600 - Port & Harbor Fund Revenues Continued

		FY 2009	FY 2010	FY 2011	FY 2012	2011 Amended & 2012 Adopted Budget	
		Actual	Actual	Amended Budget	Proposed Budget	Budget	
Pioneer Dock 602							
4638	Pioneer Dock-Fuel WH	98,570	128,048	103,000	128,000	25,000	24.27%
4639	Pioneer Dock- Wharfage	-	-	-	-	-	0.00%
4641	Pioneer Dock-Water Sales	12,265	7,433	10,300	10,000	(300)	-2.91%
4642	Pioneer Dock-Docking	46,165	37,632	35,020	40,000	4,980	14.22%
4631	USCG Leases	23,985	24,287	24,010	24,010	-	0.00%
Sub-Total Operating Revenue		180,985	197,400	172,330	202,010	29,680	17.22%
Total Pioneer Dock Revenues		\$ 180,985	\$ 197,400	\$ 172,330	\$ 202,010	\$ 29,680	17.22%
Fish Dock 603							
4620	Ice Sales	538,517	542,136	516,030	416,000	(100,030)	-19.38%
4621	Cold Storage	15,100	16,640	19,261	20,000	739	3.84%
4622	Crane Rental	272,608	250,917	257,500	230,000	(27,500)	-10.68%
4623	Card Access Fee	8,600	8,648	8,240	8,240	-	0.00%
4637	Seafood Wharfage-Fish Dock	54,044	49,300	48,410	48,410	-	0.00%
4700	Other Wharfage-Fish Dock	-	749	1,236	1,236	-	0.00%
Sub-Total Operating Revenue		888,870	868,390	850,677	723,886	(126,791)	-14.90%
4206	Fish Tax	97,425	73,505	110,000	80,000	(30,000)	-27.27%
Sub-Total Non-Operating Revenue		97,425	73,505	110,000	80,000	(30,000)	-27.27%
Total Fish Dock Revenues		\$ 986,295	\$ 941,895	\$ 960,677	\$ 803,886	(156,791)	-16.32%
Deep Water Dock 604							
4633	Stevedoring	3,426	8,866	15,450	8,866	(6,584)	-42.62%
4640	DWD - Wharfage	408	76,675	61,800	76,675	14,875	24.07%
4643	DWD - Docking	40,023	63,099	73,645	63,099	(10,546)	-14.32%
4668	DWD - Water	14,963	5,239	10,300	5,239	(5,061)	-49.14%
Total Operating Revenue		\$ 58,820	\$ 153,878	\$ 161,195	\$ 153,878	\$ (7,317)	-4.54%
Outfall Line 605							
4704	Outfall Line	2,400	9,400	2,400	4,800	2,400	100.00%
Total Outfall Line Revenue		\$ 2,400	\$ 9,400	\$ 2,400	\$ 4,800	2,400	100.00%
Fish Grinder 606							
4706	Grinding Fees	13,188	11,319	12,360	12,360	-	0.00%
Total Fish Grinder Revenues		\$ 13,188	\$ 11,319	\$ 12,360	\$ 12,360	-	0.00%
Total Non-Operating Revenue		316,577	261,542	275,725	265,841	(9,884)	-3.58%
Total Operating Revenue		3,236,597	3,419,579	3,441,571	3,431,243	(10,328)	-0.30%
Total Port & Harbor Revenues		\$ 3,553,174	\$ 3,681,121	\$ 3,717,296	\$ 3,697,084	(20,212)	-0.54%

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - ADMINISTRATION

Port and Harbor Department is an Enterprise Fund activity that manages, maintains and operates the Homer Small Boat Harbor, commercial Fish Dock, Ice Production Plant, Fish Grinding Facility, Pioneer (Ferry) Dock, Deep Water Dock, and Uplands areas for storage, parking, and land leases. The Small Boat Harbor consists of 920 reserved boat slips, 6,000+ linear feet of transient boat moorage, wood grid and steel grid for vessel repairs, barge ramp, and five lanes of load and launch ramps. The Fish Dock has 383 feet of vessel mooring face alongside, and 8 electric-hydraulic cranes. The Ice Plant is capable of making 4 tons of ice per hour, can store up to 180 tons, and delivers ice to vessels at Fish Dock by both augured and pneumatic means. The Pioneer (Ferry) Dock has preferential berthing for USCG Buoy Tender Hickory and State of Alaska Ferries. The Deep Water Dock berths floating processors and other medium size vessels on its inside berth and ships to 800' LOA, 65,000 displacement tons on its 345 foot face.

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

*** NOTE:**

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$9,755.28 LOAN REPAYMENTS TO THE ENERGY FUND AND DEPRECIATION RESERVES OVER THE NEXT 8.9 YEARS. ACCORDING TO AN ANALYSIS THAT WAS COMPLETED, THE LOANS WERE TO BE REPAYED BY SAVINGS ACHIEVED THROUGH REDUCED ENERGY EXPENSES. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

Loan Amounts: Energy Fund	\$29,294	\$3,291.46 Annually
Depreciation Reserves	\$57,528	<u>\$6,463.82</u> Annually
Totals	\$86,822	\$9,755.28 Annually

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 400

600 - PORT & HARBOR - ADMINISTRATION

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Amended & 2012	Adopted Budget
Salaries and Benefits							
5101	Regular Employees	\$ 217,790	\$ 203,248	\$ 213,025	\$ 200,840	\$ (12,185)	-5.72%
5102	Fringe Benefits	226,930	191,906	132,128	135,481	3,353	2.54%
5102	PERS Revenue Offset	-	-	50,000	50,000	-	100.00%
5105	Overtime	1,436	3,695	2,000	2,000	-	0.00%
Total Salaries and Benefits		446,156	398,849	397,153	388,321	(8,832)	-2.22%
Maintenance and Operations							
5201	Office Supplies	1,516	1,693	2,000	2,500	500	25.00%
5202	Operating Supplies	324	2,045	2,000	2,500	500	25.00%
5207	Vehicle/Boat Maintenance	706	-	-	-	-	0.00%
5208	Equipment Maintenance	169	4,352	-	-	-	0.00%
5209	Building & Grounds Maintenance	3	56	4,000	4,000	-	0.00%
5210	Professional & Special Services	81	4,755	2,800	3,500	700	25.00%
5211	Accounting/Auditing	25,067	14,496	18,805	19,141	336	1.79%
5213	Survey/Appraisal	-	-	1,200	3,200	2,000	166.67%
5214	Rents & Leases Expense	6,172	6,322	7,000	7,000	-	0.00%
5215	Communications	2,847	5,980	7,000	7,000	-	0.00%
5216	Postage/Freight	3,331	3,717	4,000	4,000	-	0.00%
5221	Property Insurance	8,282	6,510	5,727	4,134	(1,593)	-27.82%
5222	Auto Insurance	6,511	7,206	9,846	8,383	(1,463)	-14.86%
5223	Liability Insurance	104,039	68,731	63,705	63,833	128	0.20%
5227	Advertising	2,279	2,431	3,649	6,000	2,351	64.43%
5231	Tools/Equipment	567	463	2,500	17,500	15,000	600.00%
5235	Memberships/Dues	978	2,379	1,500	1,500	-	0.00%
5236	Transportation	3,729	4,577	4,000	4,000	-	0.00%
5237	Subsistence	2,413	1,067	3,000	3,500	500	16.67%
5238	Printing/Binding	439	3,070	2,000	3,500	1,500	75.00%
5248	Lobbying	-	-	22,000	22,000	-	100.00%
5252	Credit Card Service Fees	36,100	51,405	30,000	25,000	(5,000)	-16.67%
5603	Employee Training	1,605	-	3,000	3,000	-	0.00%
5606	Bad Debt Expense	42,984	69,239	22,000	22,000	-	0.00%
Total Maintenance and Operations		250,143	260,494	221,732	237,190	15,458	6.97%
Capital Outlay, Transfers and Reserves							
5990	Transfer to Reserves	30,000	30,000	42,310	39,771	(2,539)	-6.00%
5106	Leave Cash Out Bank	49,339	39,549	35,830	35,855	25	0.07%
Total Capital Outlay, Transfers & Reserves		79,339	69,549	78,140	75,627	(2,513)	-3.22%
Debt Payment							
2305	Debt Payment (Acct 400-000-2305)	185,000	-	-	-	-	0.00%
5608	Debt Payment Interest	6,112	-	-	-	-	0.00%
Total Debt Payment		191,112	-	-	-	-	0.00%
5241	G/F Administrative Services	406,541	\$356,894	\$369,068	\$393,483	24,415	6.62%
Total		\$ 1,373,292	\$ 1,085,785	\$ 1,066,093	\$ 1,094,621	28,528	2.68%
Staffing History		4.40	4.00	4.00	4.25		

LINE - ITEM EXPLANATIONS:

5101 - 5106 - 25% of Administrative Assistant charged to account from City Managers office for lease maintaince.
 5102 - Fringe Benefits PERS
 5231 - Marina Billing Program Upgrade.

*Account Number Explanations: See "Appendix" Tab
 Capital Outlay: See "Projects" Tab*

Dept	Reserve	2012 Beg Balance	Transfer In	Budgeted Expense	2012 Ending Balance
380	Depreciation Reserve	1,710,458	470,000	-	2,180,458
	Leave Cash Out		35,855	35,855	
152-374	Fleet Reserve	68,633	30,000	12,000	80,633

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - HARBOR

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 fire fighting, port security and USCG licensing.

**CITY OF HOMER
2012 OPERATING BUDGET**

FUND 400

601 - PORT & HARBOR - HARBOR

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Budget & 2012 Proposed	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 283,488	\$ 280,618	\$ 287,470	\$ 275,167	\$ (12,303)	-4.28%
5102	Fringe Benefits	194,759	199,316	186,050	181,752	(4,298)	-2.31%
5103	P/T Employees	56,490	67,378	57,296	57,630	334	0.58%
5104	Fringe Benefits P/T	12,729	13,778	9,005	8,948	(57)	-0.63%
5105	Overtime	20,517	14,499	16,159	16,159	-	0.00%
5107	P/T Overtime	993	1,363	-	-	-	0.00%
Total Salaries and Benefits		568,975	576,951	555,980	539,657	(16,323)	-2.94%
<u>Maintenance and Operations</u>							
5201	Office Supplies	1,435	1,490	1,000	1,500	500	50.00%
5202	Operating Supplies	10,151	11,060	14,000	14,000	-	0.00%
5203	Fuel/Lube	10,958	10,742	12,000	14,000	2,000	16.67%
5204	Chemicals	2,692	3,335	3,000	3,000	-	0.00%
5207	Vehicle/Boat Maintenance	2,568	1,614	8,000	3,000	(5,000)	-62.50%
5208	Equipment Maintenance	779	1,303	2,000	2,000	-	0.00%
5209	Buildings & Grounds Maintenance	4,419	2,316	5,000	6,000	1,000	20.00%
5210	Professional & Special Services	3,401	2,515	5,000	5,000	-	0.00%
5213	Surveyor/Appraisal	-	-	500	500	-	0.00%
5217	Electricity	252,011	208,512	280,000	280,000	-	0.00%
5218	Water	34,202	47,011	37,000	40,000	3,000	8.11%
5219	Sewer	6,138	6,343	4,114	5,000	886	21.54%
5220	Refuse/Disposal	39,194	38,026	23,000	40,000	17,000	73.91%
5227	Advertising	108	104	1,000	2,000	1,000	100.00%
5231	Tools/Equipment	3,641	4,357	5,000	5,000	-	0.00%
5236	Transportation	-	3,236	4,000	4,000	-	0.00%
5237	Subsistence	-	1,428	2,000	2,000	-	0.00%
5238	Printing/Binding	1,563	2,682	2,000	2,000	-	0.00%
5249	Oil Spill Response Supplies	1,639	1,224	2,000	2,000	-	0.00%
5287	Electrical Supplies	574	3,898	3,000	3,000	-	0.00%
5601	Uniform/Clothing Allowance	1,750	3,134	2,500	3,000	500	20.00%
5602	Safety Equipment	2,486	2,197	4,000	7,500	3,500	87.50%
5603	Employee Training	3,752	2,373	4,000	4,000	-	0.00%
5627	Port Security	-	24,066	36,000	25,000	(11,000)	-30.56%
Total Maintenance and Operatioi		383,462	382,965	460,114	473,500	13,386	2.91%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	68,901	68,901	97,171	91,341	(5,830)	-6.00%
Total Capital Outlay, Transfers & Reser		68,901	68,901	97,171	91,341	(5,830)	-6.00%
Total		\$ 1,021,338	\$ 1,028,817	\$ 1,113,265	\$ 1,104,497	(8,768)	-0.79%
Staffing History		6.55	7.29	7.29	6.89		

LINE - ITEM EXPLANATIONS:

5101 - 5105 In 2010, Port & Harbor funded (2) Enforcement Aides, in 2011 Budget one of the positions was removed.
5236 - 5237 Was using Admin Budget, moved in correct department.
5208 - Moved to 400-611.

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - PIONEER DOCK

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.

FUND 400

602 - PORT & HARBOR - PIONEER DOCK

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Between 2011 Amended & 2012	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 16,302	\$ 17,075	\$ 16,827	\$ 16,109	\$ (718)	-4.27%
5102	Fringe Benefits	11,998	11,843	13,075	12,824	(251)	-1.92%
5103	P/T Employees	2,524	2,830	2,636	2,625	(11)	-0.42%
5104	Fringe Benefits P/T	308	340	236	234	(2)	-0.64%
5105	Overtime	1,211	857	795	795	-	0.00%
5107	P/T Overtime	37	3	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		32,380	32,949	33,569	32,587	(982)	-2.93%
<u>Maintenance and Operations</u>							
5201	Office Supplies	100	56	100	-	(100)	-100.00%
5202	Operating Supplies	500	87	500	500	-	0.00%
5210	Professional & Special Services	464	64	2,000	2,000	-	0.00%
5217	Electricity	1,506	1,563	1,800	2,500	700	38.89%
5218	Water	-	-	3,000	3,000	-	0.00%
5231	Tools/Equipment	300	-	300	1,000	700	233.33%
5602	Safety Equipment	500	215	500	500	-	0.00%
<u>Total Maintenance and Operations</u>		3,370	1,984	8,200	9,500	1,300	15.85%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	50,000	50,000	70,516	66,285	(4,231)	-6.00%
<u>Total Capital Outlay, Transfers & Reserves</u>		50,000	50,000	70,516	66,285	(4,231)	-6.00%
Total		\$ 85,750	\$ 84,933	\$ 112,285	\$ 108,372	(3,913)	-3.49%
Staffing History		0.50	0.48	0.48	0.48		

LINE - ITEM EXPLANATIONS:

5210 Professional & Specialty Services reflect historical expenditures.

*Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab*

CITY OF HOMER
2012 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - FISH DOCK

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.

FUND 400
603 - PORT & HARBOR - FISH DOCK

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Between 2011 Amended & 2012	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 217,921	\$ 177,179	\$ 182,338	\$ 185,831	\$ 3,493	1.92%
5102	Fringe Benefits	144,770	136,414	130,068	131,622	1,554	1.19%
5103	P/T Employees	20,756	19,873	29,368	28,607	(761)	-2.59%
5104	Fringe Benefits P/T	4,642	12,345	2,334	2,333	(1)	-0.06%
5105	Overtime	15,363	6,967	7,000	7,000	-	0.00%
5107	Part Time Overtime	2,645	2,455	-	3,000	3,000	0.00%
<u>Total Salaries and Benefits</u>		406,097	355,233	351,108	358,393	7,285	2.07%
<u>Maintenance and Operations</u>							
5201	Office Supplies	554	205	350	1,000	650	185.71%
5202	Operating Supplies	5,383	2,852	5,000	5,000	-	0.00%
5203	Fuel/Lube	3,965	4,259	3,800	3,800	-	0.00%
5204	Chemicals	4,020	3,076	4,200	4,200	-	0.00%
5207	Vehicle/Boat Maintenance	-	36	1,000	-	(1,000)	100.00%
5208	Equipment Maintenance	67,881	34,115	45,000	45,000	-	0.00%
5209	Building & Grounds Maintenance	12,687	9,440	5,000	19,000	14,000	280.00%
5210	Professional & Special Services	4,309	4,642	5,000	5,000	-	0.00%
5217	Electricity	162,121	132,013	150,000	147,000	(3,000)	-2.00%
5218	Water	217	29,577	30,000	30,000	-	0.00%
5219	Sewer	111	8,054	2,000	2,000	-	0.00%
5231	Tools/Equipment	3,676	3,017	3,000	3,000	-	0.00%
5602	Safety Equipment	2,108	3,222	3,000	3,000	-	0.00%
5603	Employee Training	0	2,625	3,000	3,000	-	0.00%
<u>Total Maintenance and Operations</u>		267,028	237,132	260,350	271,000	10,650	4.09%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	150,046	150,046	211,613	198,916	(12,697)	-6.00%
<u>Total Capital Outlay, Transfers & Reserves</u>		150,046	150,046	211,613	198,916	(12,697)	-6.00%
Total		\$ 823,171	\$ 742,411	\$ 823,071	\$ 828,309	5,238	0.64%
Staffing History		4.60	4.10	3.98	3.98		

LINE - ITEM EXPLANATIONS:

5209 - General Maintenance on Conduit Overhaul.

Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - DEEP WATER DOCK

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
2012 OPERATING BUDGET**

FUND 400

604 - PORT & HARBOR - DEEP WATER DOCK

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended	Adopted	Between 2011	
				Budget	Budget	Amended & 2012	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 17,905	\$ 20,125	\$ 19,920	\$ 19,289	\$ (631)	-3.17%
5102	Fringe Benefits	13,441	13,866	12,797	12,577	(220)	-1.72%
5103	P/T Employees	2,524	2,829	2,636	2,625	(11)	-0.42%
5104	Fringe Benefits P/T	308	340	236	234	(2)	-0.64%
5105	Overtime	1,282	936	845	845	-	0.00%
5107	P/T Overtime	36	3	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		35,496	38,100	36,434	35,570	(864)	-2.37%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	561	100	100	-	0.00%
5210	Professional & Special Services	676	1,445	1,000	1,000	-	0.00%
5217	Electricity	3,554	2,335	4,000	4,500	500	12.50%
5218	Water	610	479	1,000	1,500	500	50.00%
5231	Tools/Equipment	500	14	500	500	-	0.00%
5601	Uniform/Clothing Allowance	179	-	-	-	-	0.00%
5602	Safety Equipment	300	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		5,819	4,833	6,600	7,600	1,000	15.15%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	48,583	48,583	68,517	64,406	(4,111)	-6.00%
<u>Total Capital Outlay, Transfers & Reserves</u>		48,583	48,583	68,517	64,406	(4,111)	-6.00%
Total		\$ 89,897	\$ 91,516	\$ 111,551	\$ 107,576	(3,975)	-3.56%
Staffing History		0.50	0.50	0.50	0.51		

LINE - ITEM EXPLANATIONS:

*Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab*

CITY OF HOMER
2012 OPERATING BUDGET

NARRATIVE

PORT & HARBOR - OUTFALL LINE

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.

FUND 400
605 - PORT & HARBOR - OUTFALL LINE

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended	Adopted	Amended & 2011	Between 2011
				Budget	Budget	Adopted	Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5102	Fringe Benefits	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	0.00%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	-	-	-	0.00%
5208	Equipment Maintenance	-	-	1,500	1,500	-	0.00%
5209	Bldg/Grds Maint	-	59	-	-	-	0.00%
5210	Professional & Special Services	150	410	1,000	1,000	-	0.00%
5231	Tools/Equipment	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		150	469	2,500	2,500	-	0.00%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	2,000	2,000	2,821	2,652	(169)	-6.00%
<u>Total Capital Outlay, Transfers & Reserves</u>		2,000	2,000	2,821	2,652	(169)	-6.00%
Total		\$ 2,150	\$ 2,469	\$ 5,321	\$ 5,152	(169)	-3.18%

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
PORT & HARBOR - FISH GRINDER**

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.

**FUND 400
606 - PORT & HARBOR - FISH GRINDER**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Amended Budget	FY 2012 Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5102 Fringe Benefits	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	-	-	-	-	-	0.00%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	2,758	-	4,000	4,000	-	0.00%
5208 Equipment Maintenance	22,449	8,658	14,000	14,000	-	0.00%
5209 Building & Grounds Maintenance	2,358	-	2,500	2,500	-	0.00%
5218 Water	1,631	466	1,000	1,000	-	0.00%
5231 Tools/Equipment	-	-	500	500	-	0.00%
<u>Total Maintenance and Operations</u>	29,196	9,124	22,000	22,000	-	0.00%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	5,000	5,000	7,052	6,629	(423)	-6.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	5,000	5,000	7,052	6,629	(423)	-6.00%
Total	\$ 34,196	\$ 14,124	\$ 29,052	\$ 28,629	(423)	-1.46%

LINE - ITEM EXPLANATIONS:

*Account Number Explanations: See "Appendix" Tab
Capital Outlay: See "Projects" Tab*

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - ADMINISTRATION MAINTENANCE

This represents expenses associated with the administration of the Public Works Maintenance of Port and Harbor facilities by the Public Works Director, Public Works Superintendent and the Port Maintenance Lead Technician.

FUND 400

610 - PORT & HARBOR - ADMINISTRATION MAINTENANCE

		FY 2009	FY 2010	FY 2011	FY 2012	Difference Between	
		Actual	Actual	Amended Budget	Adopted Budget	2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 25,497	\$ 24,460	\$ 25,064	\$ -	\$(25,064)	-100.00%
5102	Fringe Benefits	15,575	14,635	13,960	-	(13,960)	-100.00%
5105	Overtime	326	23	100	-	(100)	-100.00%
<u>Total Salaries and Benefits</u>		41,398	39,118	39,124	-	(39,124)	-100.00%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	46	200	-	(200)	-100.00%
5208	Equipment Maintenance	8	-	-	-	-	0.00%
5209	Building & Grounds Maintenance	492	54	500	-	(500)	-100.00%
5210	Professional & Special Services	531	46	750	-	(750)	-100.00%
5215	Communications	2,893	119	3,000	-	(3,000)	-100.00%
5231	Tools/Equipment	-	292	1,000	-	(1,000)	-100.00%
5233	Computers and Related Items	-	-	-	-	-	0.00%
5603	Employee Training	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		3,924	558	5,450	-	(5,450)	-100.00%
Total		\$ 45,322	\$ 39,676	\$ 44,574	\$ -	(44,574)	-100.00%
Staffing History		0.40	0.35	0.35	0.00		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
PORT & HARBOR - HARBOR MAINTENANCE**

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.

FUND 400

611 - PORT & HARBOR - HARBOR MAINTENANCE

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended	Adopted	Amended & 2012	Between 2011
				Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 107,302	\$ 112,676	\$ 115,373	\$ 128,853	\$ 13,480	11.68%
5102	Fringe Benefits	79,019	82,686	76,979	85,963	8,984	11.67%
5103	P/T Employees	18,690	19,274	19,454	19,454	(0)	0.00%
5104	Fringe Benefits P/T	7,184	6,323	6,598	4,280	(2,318)	-35.13%
5105	Overtime	1,269	1,293	1,500	1,500	-	0.00%
5107	P/T Overtime	26	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		213,491	222,252	219,904	240,050	20,146	9.16%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	159	308	1,000	1,000	-	0.00%
5203	Fuel/Lube	10,270	17,805	13,500	13,000	(500)	-3.70%
5207	Vehicle/Boat Maintenance	3,235	797	4,000	10,000	6,000	150.00%
5208	Equipment Maintenance	11,566	9,508	7,000	7,000	-	0.00%
5209	Building & Grounds Maintenance	10,464	12,552	10,500	10,500	-	0.00%
5210	Professional & Special Services	1,831	2,376	2,500	2,500	-	0.00%
5217	Electricity	10,917	8,279	9,000	9,000	-	0.00%
5218	Water	1,036	1,073	1,200	1,200	-	0.00%
5219	Sewer	1,188	1,097	1,100	1,100	-	0.00%
5231	Tools/Equipment	740	1,595	4,000	4,000	-	0.00%
5256	Used Oil Disposal	16,425	24,269	27,500	27,500	-	0.00%
5258	Float and Ramp Repair	1,672	11,267	10,000	10,000	-	0.00%
5601	Uniform/Clothing Allowance	1,844	2,095	2,500	2,500	-	0.00%
5603	Employee Training	-	32	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>		71,348	93,052	94,800	100,300	5,500	5.80%
Total		\$ 284,839	\$ 315,304	\$ 314,704	\$ 340,350	25,646	8.15%
Staffing History		2.15	2.80	2.80	3.05		

LINE - ITEM EXPLANATIONS:

5207 - Moved from other departments to be captured collectively here.

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
PORT & HARBOR - PIONEER DOCK MAINTENANCE**

This account is used to track expenses associated with the maintenance of the Pioneer Dock separate from the Pioneer Dock operating costs.

**FUND 400
612 - PORT & HARBOR - PIONEER DOCK MAINTENANCE**

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Amended & 2012	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 14,176	\$ 14,666	\$ 14,989	\$ 15,203	\$ 214	1.42%
5102	Fringe Benefits	10,793	10,734	10,000	10,097	97	0.97%
5103	P/T Employees	-	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0.00%
5105	Overtime	-	16	100	100	-	0.00%
5107	P/T Overtime	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		24,969	25,416	25,089	25,400	311	1.24%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	500	500	-	0.00%
5209	Building & Grounds Maintenance	938	1,845	5,000	5,000	-	0.00%
5231	Tools/Equipment	-	500	1,500	1,500	-	0.00%
5602	Safety Equipment	300	408	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>		1,238	2,753	8,000	8,000	-	0.00%
Total		\$ 26,206	\$ 28,168	\$ 33,089	\$ 33,400	311	0.94%
Staffing History		0.40	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
PORT & HARBOR - DEEP WATER DOCK MAINTENANCE**

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.

FUND 400

614 - PORT & HARBOR - DEEP WATER DOCK MAINTENANCE

		FY 2009	FY 2010	FY 2011	FY 2012	Difference	
		Actual	Actual	Amended Budget	Adopted Budget	Between 2011 Amended & 2012 Adopted Budget	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 14,176	\$ 14,666	\$ 14,989	\$ 15,203	\$ 214	1.42%
5102	Fringe Benefits	10,793	10,830	10,052	10,237	185	1.84%
5103	P/T Employees	-	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	0.00%
5105	Overtime	129	299	500	500	-	0.00%
5107	P/T Overtime	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		25,098	25,795	25,541	25,939	398	1.56%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	61	87	500	500	-	0.00%
5209	Building & Grounds Maintenance	3,248	5,832	5,500	5,500	-	0.00%
5231	Tools/Equipment	-	149	1,000	1,000	-	0.00%
5602	Safety Equipment	300	300	750	750	-	0.00%
<u>Total Maintenance and Operatic</u>		3,609	6,368	7,750	7,750	-	0.00%
Total		\$ 28,706	\$ 32,163	\$ 33,291	\$ 33,689	398	1.20%
Staffing History		0.40	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2012 OPERATING BUDGET**

**Port & Harbor Reserves
456 - 380**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	1,219,265	1,383,836	1,652,816	1,675,027
4992	Annual Transfer	324,530	324,530	470,000	440,000
4801	Interest Income	11,050	35,752		
4610	Plans & Specs	320			
	Loan Repayment for Energy Projects I 11-02(S)(A)				See Note *
5990	Energy Fund Transfer (Fund 620)		(48,620)	(131,335)	
5990	Bond Reserve Fund (456-382)	Budget			(500,000)
	Expenditures	(171,329)	(42,682)	(186,311)	
	Subtotal	1,383,836	1,652,816	1,805,170	1,615,027
	Encumbered			(130,143)	(330,000)
	Ending Balance	1,383,836	1,652,816	1,675,027	1,285,027

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
385	Parking Improvements		14,185						
	East Boat Feasibility Study	107,500							
	Dredge Spoil Loading & Trucking	10,000							
	Light Pole & Launch & Ramp	7,000							
2010	Fish Dock Access Improvements			40,000			5,250		
	Potable Water To Floats			40,000	15,581				
	Ice Production Water Line Heat Exchanger			7,000					
	Fish Dk Crane Rebuild					50,000			
	Fish Dk Electrical Conduit overhaul					10,000	5,842		
	Fish Dk Ice Deliv Syst Rebuild					20,000			
	Long Term Parking	Ord 11-13(A)				7,000	20,250		
	Parking Imp at Coast Guard	Ord 11-34				21,798	8,940		
	Detail Basin Survery	Ord 11-40				10,000	6,000		
	Deep Water Dock Fendering Repair	PO 5864 (Emergency repair 11/11 signed by WW)				22,775	990		
2012	Fish Dock Ice Shute	Budget						15,000	
	Fish Dock Corrosion Protection	Budget						30,000	
	Fish Dock Cranes	Budget						120,000	
	Harbor Tug Ballast	Budget						5,000	
	Ice Plant Cold Storage	Budget						15,000	
	Design, Repair and Replace DWD fen	Budget						125,000	
	Bond Project Estimates	Budget						20,000	
			312,369	171,330	154,000	42,682	221,573	186,311	330,000
									-

* **THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$6,463.82 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.**

**CITY OF HOMER
2012 OPERATING BUDGET**

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

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	69,139	73,545	68,796	68,633
4992 Annual Transfer	30,000	30,000	30,000	30,000
5xxx Expenditures	(25,594)	(34,749)	(30,163)	
Subtotal	73,545	68,796	68,633	98,633
Encumbered				(12,000)
Ending Balance	73,545	68,796	68,633	86,633

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Patrol Truck	25,000	25,594						
Plow & Maintenance Truck			35,000	27,474				
Redden Marine				7,275				
1/2 Ton Pickup Truck					30,000	30,163		
Used 3/4 Ton Truck							12,000	
	25,000	25,594	35,000	34,749	30,000	30,163	12,000	-

**CITY OF HOMER
2012 OPERATING BUDGET**

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

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance		616	669	669
4992 Annual Transfer				
Transfer fr P&H Fleet (415-377)				
4207 Cruise Ship Tax	616	2,898		
4801 Interest Income				
5xxx Expenditures		(2,844)		
Subtotal	616	669	669	669
Encumbered				
Ending Balance	616	669	669	669

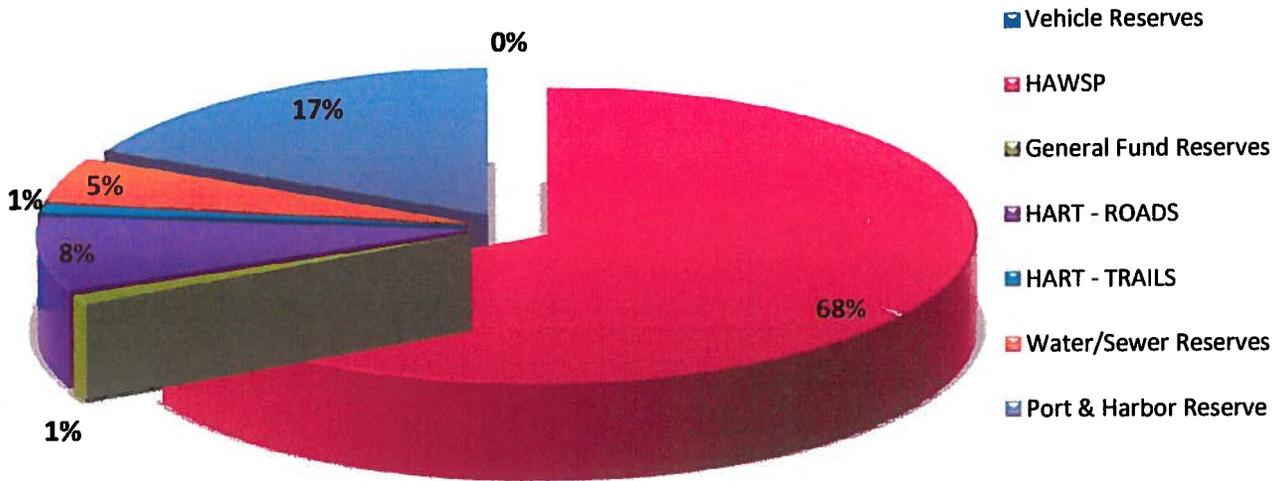
Expenditure Detail	2009		2010		2011	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual
Port Security & enhancements for Cruise ship passengers				2,844		
	-	-	-	2,844	-	-

CITY OF HOMER
2012 OPERATING BUDGET

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To oversee the capital improvements program, including ongoing projects and future projects. All funding for staff will come from project revenues.

**Total Capital Project Appropriations by Function -
FY2012 \$1,969,107**



**CITY OF HOMER
2012 OPERATING BUDGET**

DEPRECIATION RESERVES			2012			2012	
Fund	Dept	Reserve	Estimated Balance	Transfer In/Out	Other Income	Expenditures	Estimated Balance
GENERAL FUND DEPRECIATION							
156	367	Public Art	118	5,000			118
	369	Seawall Maintenance Reserve	(1,068)	10,000		5,000	8,932
	370	Animal Shelter	12,132				12,132
	375	General	511,380	(100,000)			411,380
	384	City Hall (Balance moved to 170)	23,432	10,000			33,432
	385	Parks & Rec	79,403	20,000			99,403
	387	Planning	28,536	10,000			38,536
	388	Airport	82,152	15,000			97,152
	390	Library	52,845	15,000			67,845
	393	Fire	70,907	30,000		18,000	82,907
	394	Police	106,765	30,000			136,765
	395	Public Works	209,398	50,000			259,398
	396	Leased Property	180,738				180,738
	399	Sister Cities	18,708				18,708
	397	Fishing Hole Maintenance		100,000			100,000
			1,375,446	195,000	-	23,000	1,547,446
170	733	New City Hall (Ord 07-29)	394,982				394,982
WATER - SEWER DEPRECIATION							
256	378	Water	2,299,479	100,000		2,750	2,396,729
	379	Sewer	2,077,800	100,000		92,317	2,085,483
	380	Spit Water Tank Repair	(18,807)				(18,807)
	381	Soundview Sanitary	(64,827)				(64,827)
	932	Ocean Dr, Sewer	90,000				90,000
	934	Hillside, Ocean Lp	40,000				40,000
			4,423,646	200,000	-	95,067	4,528,579
PORT DEPRECIATION							
456	380	Port & Harbor	1,805,754	(60,000)		330,000	1,415,754
456	382	Port & Harbor - Bond Reserves		500,000			500,000
452	374	Port Fleet Reserves	68,634	30,000		12,000	86,634
			1,874,388	470,000	-	342,000	2,002,388
FLEET DEPRECIATION							
152	375	General	56,238				56,238
	380	Administrative	41,929				41,929
	381	Fire	100,856	15,000			115,856
	382	Police	23,133	15,000			38,133
	383	Public Works	143,228	52,140			195,368
	391	Insurance	130,363				130,363
			495,746	82,140	-	-	577,886
Total 2012 Depreciation Reserve Balances			8,564,208	947,140	-	460,067	9,051,281
2010 Depreciable Capital Assets:							
Resolution 06-100 Mandates that "40% of depreciable capital assets be maintained in Depreciation Reserves"			General Fund		65,386,824		
			Enterprise Fund		26,508,195		91,895,019
Ordinance Shortfall					* 40%		36,758,008
							(27,706,727)

**CITY OF HOMER
2012 OPERATING BUDGET**

PROJECT RESERVES			2012				2012
Fund	Dept	Reserve	Beginning Balance	Transfer In/Out	Other Income	Expenditures	Ending Balance
GENERAL FUND - CAPITAL PROJECT RESERVES							
151	275	Special Fund (Ord 04-24(A))	898,083		52,754		950,837
	375	General	(10,413)				(10,413)
	719	Live Fire Training Trailer	(425)				(425)
	720	Computer Software Upgrade	26,433				26,433
	721	Consortium Library	158,966				158,966
	722	Library Building	27,867				27,867
	726	Hockey	750				750
	727	Mariner Park	22,582				22,582
	728	Animal Shelter	45,228				45,228
	735	Jack Gist Park	(89,757)				(89,757)
	736	Fire Small Grants	(7,500)				(7,500)
	741	Ocean Drive Bluff Erosion	(501,714)				(501,714)
	772	Beluga Slough Trail	(26,850)				(26,850)
	785	2004 Homeland Security	(5,558)				(5,558)
	788	Seawall Maintenance	(202)				(202)
	795	2008 Homeland Security	(333)				(333)
	863	Manley Building Fuel Spill	(12,330)				(12,330)
			524,825	-	52,754	-	577,579
GENERAL FUND - NON-CAPITAL PROJECT RESERVES							
157	375	General	25,443				25,443
	703	Hoka Hey	(19,077)				(19,077)
	713	Community Economic Stimulus	146,150				146,150
	730	Library Book Grant	385				385
	731	Commercial Vehicle Inspection	11,033				11,033
	736	Fire Small Grants	(7,900)				(7,900)
	739	Police Small Grants	(12,784)				(12,784)
	745	Drug Forfeiture	5,787				5,787
	770	Wetland Study	(60,952)				(60,952)
	780	Safety Saturation	(6,084)				(6,084)
	781	Police Small Grants	7,934				7,934
	783	Trails Grants	(1,057)				(1,057)
	786	Conference Center Feasibility	(761)				(761)
	860	Scenic Byways	4,740				4,740
	862	Climate Action Plan	(11,409)				(11,409)
			81,947	-	-	-	81,947
HAWSP / WATER - SEWER PROJECTS							
205		HAWSP	(3,976,434)	-	1,144,890	1,329,495	(4,161,039)
215	710	E End Utility Upgrade	(1,311,322)				(1,311,322)
215	815	Bartlett/Hohoe Reconstruction	(53,786)				(53,786)
215	822	Thompson Drive Sewer	(133,220)				(133,220)
215	825	WS Master Plan	(115,690)				(115,690)
215	826	Kach Dr Phase I Sewer	(33,724)				(33,724)
215	829	PVC Pipe Replacement	(15,276)				(15,276)
215	831	Kach Dr Phase II	(7,951,628)				(7,951,628)
215	832	Sanitary Sewer	(1,219,342)				(1,219,342)
215	833	Pressure Reducing Valve	(52,739)				(52,739)
215	859	E End Road W/S Expansion	(524,614)				(524,614)
215	865	Design Water Treatment Plant	(3,200,315)				(3,200,315)
215	866	Electric Turbine/Hyro	(13,277)				(13,277)
215	867	MD Hill PRV Stairs	(192,173)				(192,173)
			(18,927,124)	-	1,144,890	1,329,495	(19,111,729)
PORT & HARBOR PROJECTS							
415	380	Port Reserve	16,645				16,645
	397	Hickory Dock	76,950				76,950
	910	DWD Reimbursement	(10,652)				(10,652)
	915	TSA Port Security Grant	(500)				(500)
	916	Harbormaster conference	13,765				13,765
	923	Security Gates & Surv Eq. DWD	(69,207)				(69,207)
			27,000	-	-	-	27,000
OTHER RESERVES							
150	392	Land	39,586	-			39,586
160		HART - Roads	5,471,790	-	999,901	161,590	6,310,101
165		HART - Trails	211,919		110,589	17,954	304,554
174	732	Junk Cars	7,917				7,917
460	927	Port - Cruise Ship Tax	669				669
			5,731,882	-	1,110,490	179,545	6,662,827
Total Reserves			(3,997,262)	947,140	2,308,134	1,969,107	(2,711,095)

**CITY OF HOMER
2012 OPERATING BUDGET**

**Public Arts Reserve
156 - 367**

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	1,596	991	537	118
4992 Annual Transfer	-	-	-	5,000
4905 donations		46	27	
5xxx Expenditures	(605)	(500)	(446)	
Subtotal	991	537	118	5,118
Encumbered				(5,000)
Ending Balance	991	537	118	118

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Various Expenses		605		500		446		
2012 Budget								
Replace & Install New Welcome to Homer Letters 156-367								1,000
Catalog Historical Documentation 156-367								1,000
Guide Eduational Materials 156-367								2,000
Fisherman's Wall 156-367								1,000
	-	605	-	500	-	446	-	5,000

**CITY OF HOMER
2012 OPERATING BUDGET**

**Seawall Maintenance Reserves
56 - 369**

Account #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	8,080	(1,188)	1,065	(1,068)
4992 Annual Transfer	13,000	10,000	10,000	10,000
4902 Other Income - Insurance Reimbursement				
4902 Seawall Deductible (from Seawall Owner)				
4992 ODLSD to pay repairs/owners bal		21,015		
4902 Ocean Dr Loop special Assessment				
5xxx Expenditures	(22,269)	(28,761)	(12,134)	-
Subtotal	(1,188)	1,065	(1,068)	8,932
Encumbered				
Ending Balance	(1,188)	1,065	(1,068)	8,932

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Seawall Repairs		19,102		17,365		12,134		
Seawall Insurance		3,167						
Owners balance checks from taxes	-		-	11,396	-		-	
	-	22,269	-	28,761	-	12,134	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Animal Shelter Reserves
156 - 370**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	5,000	5,000	4,750	12,132
4992 Annual Transfer				
4992 Transfer from AML			7,382	
5xxx Expenditures Encumbered		(250)		
Ending Balance	5,000	4,750	12,132	12,132

**CITY OF HOMER
2012 OPERATING BUDGET**

**City - Hall Reserves
156 - 384**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	36,618	41,265	23,432	23,432
4992 Annual Transfer	4,647			10,000
4992 Extra Transfer per Council		(2,063)		
4992 Transfer from Fund 152				
Transfer to Fund 170 - New City Hall Expenditures		(15,770)		
Ending Balance	41,265	23,432	23,432	33,432

Expenditure Detail

	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Carpet Replacement									
Phone System Upgrade									
Sound System Council Chambers					15,770				
Trsf to Energy Fund	10-14				2,063				
		-	-	-	17,833	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Parks & Rec Reserves
156 - 385**

Acct #	2009		2010		2011		2012	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Beginning Balance	80,814		71,853		66,060		70,885	
4992 Annual Transfer	12,000						20,000	
4905 Donations					50			
Trans from Future Parks					121,980			
156-375 Transfer from 156 - GF	21,500							
Expenditures	(42,461)		(5,793)		(108,687)			
Subtotal	71,853		66,060		79,403		90,885	
Encumbered					(8,517)			
Ending Balance	71,853		66,060		70,885		90,885	

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Cemetery Fence								
Replace Tables/Sign/Fence								
Karen Hornaday								
Jack Gist Parking Lot								
Hornaday Park Drainage								
Beach Policy Improvements		785						
Jack Gist Park Bleachers								
Jersey Barriers	5,000	3,500						
Jack Gist Ballfield	23,000	28,000						
Bishop's Beach Shelter	10,000	10,176						
Bishop's Beach Shelter	36,500							
Transfer energy					1,018			
Phase I Karen Hornaday Pk			55,000			55,000		
Nick Dudiak Fish Lagoon Imp			15,000					
Phase I, Jack Gist Pk Imp			51,980	4,775		53,687		
	38,000	42,461	121,980	5,793	-	108,687	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Planning Reserves
156 - 387**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	91,885	49,542	32,329	28,535
4512 2008 Borough Reimbursement				10,000
4992 Annual Transfer	8,000	-		
4992 Transfer from Planning Deferred Rev KPB GIS Class Reimburse				
4905 Donations				
4992 Transfer from Fund 151				
4992 Transfer from Fund 152 Interest Income				
5xxx Expenditures	(50,343)	(17,213)	(3,794)	-
Subtotal	49,542	32,329	28,535	38,535
Encumbered				
Ending Balance	49,542	32,329	28,535	38,535

Expenditure Detail	2009		2010		2011		2012	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Town Square								
03-02								
EPA Grant Match								
03-45								
Update Comp Plan								
Computer Upgrade								
Update Comp Plan		50,343		12,213		3,794		
10-08(A)				5,000				
To Junk Car Res								
	-	50,343	-	17,213	-	3,794	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Airport Reserves
156 - 388**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	133,656	66,529	57,152	48,652
4992 Annual Transfer	6,035			
4990 General Fund Reserve trsf			25,000	15,000
4610 Bids/Specs Revenue				
5xxx Expenditures	(73,162)	(9,377)	-	-
Subtotal	66,529	57,152	82,152	63,652
Encumbered			(33,500)	
Ending Balance	66,529	57,152	48,652	63,652

Expenditure Detail

	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Carpet									
Airport Flooring Upgrade			73,162						
Repaint Interior	Budget	25,000							
Replace Bathroom Counter/Si	Budget	8,500							
Roll up baggage Door					7,725				
Energy Fund Transfer	10-14				1,652				
		33,500	73,162	-	9,377	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Library Reserves
156 - 390**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	72,498	55,626	52,845	52,845
4992 Annual Transfer	6,035			15,000
5xxx Expenditures	(22,907)	(2,781)		
Subtotal	55,626	52,845	52,845	67,845
Encumbered				
Ending Balance	55,626	52,845	52,845	67,845

Expenditure Detail		2009		2010		2011		2012	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
	25,438	22,907							
Landscaping/Perennials									
Energy Fund				2,781					
10-14	25,438	22,907	-	2,781	-	-	-	-	

**CITY OF HOMER
2012 OPERATING BUDGET**

**Fire Reserves
156 - 393**

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	127,409	116,218	102,651	69,401
4992 Annual Transfer	21,726			30,000
5xxx Expenditures	(32,917)	(13,567)	(31,744)	
Subtotal	116,218	102,651	70,907	99,401
Encumbered			(1,506)	(18,000)
Ending Balance	116,218	102,651	69,401	81,401

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Confined Space Rescue								
Mobile Data Software								
Replace Bay Door - PH 2								
Thermal Imaging Camera								
Disaster Preparedness Equip								
Parking Lot Repair - Phase II								
Water Rescue Inflatable	15,000	14,274						
Lifepak 09-25	18,277	18,643						
Data Collection 11-07					13,250	13,250		
Pagers			10,000	9,712				
Drainage and improvement: 11-36(S)(A)					20,000	18,494		
Transfer to Energy Fund 10-14				3,855				
2012 Budget								
Rollinrack Hose Mgt							8,000	
Base Station							10,000	
	33,277	32,917	10,000	13,567	33,250	31,744	18,000	-

**CITY OF HOMER
2012 OPERATING BUDGET**

Police Reserves

156 - 394

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	111,951	111,860	106,765	#####
4992 Annual Transfer	21,726			30,000
4992 Extra Transfer per Council				
4992 Transfer from Fund 151				
4992 Transfer from Fund 152				
4801 Interest Income				
5xxx Expenditures	(21,817)	(5,095)		
Subtotal	111,860	106,765	106,765	#####
Encumbered				
Ending Balance	<u>111,860</u>	<u>106,765</u>	<u>106,765</u>	<u>#####</u>

Expenditure Detail

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Radios	05-13								
Renovate Trooper Office (dispatch)									
Microwave Repeater	07-22								
Pro-Com Spare Parts	Bud								
New Parking Area	Bud	12,000	11,271						
Relocate Police & HVFD Repeaters	Bud	12,000	2,046						
Upgrade Dispatch Operating Softw	Bud	8,500	8,500						
Transfer to Energy Fund	10-14						5,095		
		<u>32,500</u>	<u>21,817</u>	-	<u>5,095</u>	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Public Works Reserves
156 - 395**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	191,191	157,563	143,026	85,294
4992 Annual Transfer	40,616			50,000
5xxx Expenditures	(74,244)	(14,537)	(57,732)	-
Subtotal	157,563	143,026	85,294	135,294
Encumbered				
Ending Balance	157,563	143,026	85,294	135,294

Expenditure Detail		2009		2010		2011		2012	
A)	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Bud/Ord 09-15(S)(A)				14,537		(14,537)		Moved to 152-383 Fleet
	Spit Parking Expansion	76,434	74,244				(74,244)		Moved to 375 - wrong ac
	Narrow Band Radios					24,510	22,408		
	Snowblower Larue D50 112"						124,105		moved to
	Bud/Ord 09-16	141,727							
		76,434	74,244	-	14,537	-	57,732	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Leased Property Reserves
156 - 396**

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	211,314	193,078	180,738	180,738
4992 Annual Transfer	24,140			
4610 Sale of Plans & Specs	375			
4902	1,345			
Expenditures	(44,096)	(12,340)	-	-
Subtotal	193,078	180,738	180,738	180,738
Encumbered				
Ending Balance	193,078	180,738	180,738	180,738

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Roof Repair								
Big Removal/Lot Clean -up								
Boiler	35,000	(44,096)		(2,690)				
Transfer Energy Audit				(9,650)				
10-14	35,000	(44,096)	-	(12,340)	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Sister City Reserves
156 - 399**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	25,171	24,933	18,708	18,708
4992 Annual Transfer	-	-	-	-
5xxx Expenditures	(238)	(6,225)		
Subtotal	24,933	18,708	18,708	18,708
Encumbered				
Ending Balance	24,933	18,708	18,708	18,708

Expenditure Detail

Ord #	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Purchases	(238)	(6,225)		
	(238)	(6,225)	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Water Reserves
256 - 378**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	2,171,674	2,104,794	2,129,479	2,133,390
4992	Annual Transfer	170,083	250,000	250,000	100,000
	Adjustment to Reserves				
	Loan Repayment for Energy Projects Ord 11-02(S)(A)				See Note *
4801	Interest Income	29,271	4,035		
5990	Energy Fund Ord 10-14		(88,975)	(166,089)	
5xxx	Expenditures	(266,234)	(140,375)	(80,000)	
	Subtotal	2,104,794	2,129,479	2,133,390	2,233,390
	Encumbered				(2,750)
	Ending Balance	2,104,794	2,129,479	2,133,390	2,230,640

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Spit Reservoir Tank Repair			3,885						
Dam Outlet Valve									
Water Main Line Tapping Tool	Bud	14,500	14,319						
Watershed Land	09-08(A)	248,030	248,030						
Watershed Land				115,500	140,375				
Used Allman Light Tower	11-16(A)					10,000	10,000		
Land - Nancy Hillstrand	11-38					70,000	70,000		
2012 Budget								2,750	
Frost Ripper Attachment (1/2)									
		262,530	266,234	115,500	140,375	80,000	80,000	2,750	-

* THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$12,394.70 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

**CITY OF HOMER
2012 OPERATING BUDGET**

**Sewer Reserves
256 - 379**

Acct #	Ord #	2009	2010	2011	2012
		Actual	Actual	Budget	Budget
		1,786,716	1,836,716	1,997,741	2,070,957
4992		50,000	250,000	250,000	100,000
5xxx				(158,973)	
5990			(88,975)	(6,843)	
		1,836,716	1,997,741	2,081,926	2,170,957
				(10,968)	(92,317)
		1,836,716	1,997,741	2,070,957	2,078,640

See Note *

Expenditure Detail

	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Aqua Tech Sewer Jet	Ord 06-61(S)								
23 HP Wastewater Pump									
Lagoon Aerator									
381 Design SoundviewWood Creek	10-11			13,000	5,919		16,315		
381 Soundview/Woodard Creek Crossing Imp	11-08					67,860	80,452		
379 Biosolid Treatment Feasability Study	379					50,000	45,816		
379 Polymer Feed Equip Replacement	11-16(A)					35,000	7,390		
379 Dynapac Diesel Plate Compactor	ord 11-16(A)					10,000	9,000		
2012 Budget									
Frost Ripper Attachment (1/2)								2,750	
Beluga Lift Station Pump Replacement								20,000	
Campground Lift Station								9,500	
Siemens Mag Meter, Flow Meter & Totalizers								10,000	
Bock Oil Fired Water Heater								10,000	
Steam Sterilizer, Autoclave								10,999	
WWTP Odor Control Alternative								11,101	
WWTP Headworks Improvement Alternatives								17,967	
		-	-	13,000	5,919	162,860	158,973	92,317	-

* **THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$786.55 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.**

**CITY OF HOMER
2012 OPERATING BUDGET**

**Port & Harbor Reserves
456 - 380**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	1,219,265	1,383,836	1,652,816	1,673,242
4992	Annual Transfer	324,530	324,530	470,000	440,000
4801	Interest Income	11,050	35,752		
4610	Plans & Specs	320			
	Loan Repayment for Energy Projects 11-02(S)(A)				See Note *
5990	Energy Fund Transfer (Fund 620)		(48,620)	(131,335)	
5990	Bond Reserve Fund (456-382) Budget				(500,000)
	Expenditures	(171,329)	(42,682)	(186,311)	
	Subtotal	1,383,836	1,652,816	1,805,170	1,613,242
	Encumbered			(131,928)	(330,000)
	Ending Balance	1,383,836	1,652,816	1,673,242	1,283,242

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Replace 1972 Loader (Lease)		37,887	19,440		9,720				
385 Parking Improvements			14,185						
East Boat Feasibility Study		107,500							
Dredge Spoil Loading & Trucking		10,000							
Service Van Welder									
Harbor Tug Refit	Ord 09-:	17,957	24,086						
Light Pole & Launch & Ramp		7,000							
Forks for Loader		5,950	6,200						
926 Ben Walters Dock Replacement	Ord 08-36(A)		2,262						
DWD Repairs	Ord 09-:	116,075	91,549		9,078		2,644		
Mooring Buoys	Ord 09-:	10,000	13,608						
2010 Fish Dock Access Improvements				40,000			5,250		
SeaCom Fish Dock Billing System				50,000			57,914		
done Rake Drive/Ice Bin Door Rebuild				17,000	8,303				
Potable Water To Floats				40,000	15,581				
Ice Production Water Line Heat Exchanger				7,000					
2011 Harbor Tug Safety Equip Upgde						15,000	15,000		
Fish Dk Crane Rebuild						50,000			
Fish Dk Electrical Conduit overhaul						10,000	5,842		
Fish Dk Ice Deliv Syst Rebuild						20,000			
Replace Wiggins Forklift						65,000	65,266		
Long Term Parking	Ord 11-13(A)					7,000	18,465		
Parking Imp at Coast Guard	Ord 11-34					21,798	8,940		
Detail Basin Survery	Ord 11-40					10,000	6,000		
Deep Water Dock Fendering Repair	PO 5864 (Emergency repair 11/11 signed by WW)					22,775	990		
2012 Fish Dock Ice Shute	Budget							15,000	
Fish Dock Corrosion Protection	Budget							30,000	
Fish Dock Cranes	Budget							120,000	
Harbor Tug Ballast	Budget							5,000	
Ice Plant Cold Storage	Budget							15,000	
Design, Repair and Replace DWD fer	Budget							125,000	
Bond Project Estimates	Budget							20,000	
		312,369	171,330	154,000	42,682	221,573	186,311	330,000	-

* **THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$6,463.82 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.**

**CITY OF HOMER
2012 OPERATING BUDGET**

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

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	69,139	73,545	68,796	68,633
4992 Annual Transfer	30,000	30,000	30,000	30,000
5xxx Expenditures	(25,594)	(34,749)	(30,163)	
Subtotal	73,545	68,796	68,633	98,633
Encumbered				(12,000)
Ending Balance	73,545	68,796	68,633	86,633

Expenditure Detail

Skiff Motor Replacement
Snow Blade Attachment
1 Ton 4X4 Truck & Plow
Patrol Truck
Plow & Maintenance Truck
Redden Marine
1/2 Ton Pickup Truck
Used 3/4 Ton Truck

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	25,000	25,594						
			35,000	27,474				
				7,275				
					30,000	30,163		
							12,000	
	25,000	25,594	35,000	34,749	30,000	30,163	12,000	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Administration Fleet Reserve
152 - 380**

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	41,929	41,929	41,929	41,929
5xxx Expenditures				
Subtotal	41,929	41,929	41,929	41,929
Encumbered				
Ending Balance	41,929	41,929	41,929	41,929

Expenditure Detail	2009		2010		2011		2012	
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget
New Vehicle		-	-	-	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Fire Department Fleet Reserves
152 - 381**

Acct #	Ord #	2009	2010	2011	2012
		Actual	Actual	Budget	Budget
Beginning Balance		86,856	100,856	100,856	100,856
4992 Annual Transfer		14,000			15,000
4992 Transfer from 100-100-5990	#08-09	-	-	-	-
Transfer from sale of Mattox for Fire Truck	#07-51				
5xxx Expenditures					
Subtotal		100,856	100,856	100,856	115,856
Encumbered					
Ending Balance		100,856	100,856	100,856	115,856

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Lift Assist Gurney Fire Truck								
Reso 08-06								
	-	-	-	-	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Police Department Fleet Reserves
152 - 382**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	73,133	23,133	23,133	23,133
4992	Annual Transfer	20,000			15,000
5xxx	Expenditures	(70,000)	-		
	Subtotal	23,133	23,133	23,133	38,133
	Encumbered		-		
	Ending Balance	23,133	23,133	23,133	38,133

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Side By Side All Terrain Vehicle	Bud								
3 Patrol Cars	Ord 08-42	(70,000)							
		(70,000)	-	-	-	-	-	-	-

**Jail Department Fleet Reserve
152 - 382**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	-	-	-	-
4992	Annual Transfer		-	-	-
5xxx	Expenditures				
	Subtotal	-	-	-	-
	Encumbered				
	Ending Balance	-	-	-	-

Expenditure Detail	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
New Jail Van		-	-	-	-	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Public Works Department Fleet
152 - 383**

Acct #	2009	2010	2011	2012
	Actual	Actual	Budget	Budget
Beginning Balance	320,700	194,973	194,973	30,741
4992 Annual Transfer to G/F	16,000			52,140
4992 Annual Transfer - Water				
4992 Annual Transfer - Sewer				
5xxx Expenditures	141,727		146,543	
Subtotal	194,973	194,973	48,430	82,881
Encumbered			(17,689)	
Ending Balance	194,973	194,973	30,741	82,881

Expenditure Detail

A) Street Sweeper - Used 2 Stage Snow Blower Sandblasting/Recoating	2009		2010		2011		2012		
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Bud/Or	(Moved from 156-395 - wrong acct)					14,537		
	Bud/Or	141,727					124,105		
	Ord 11-18(A)					25,590	7,901		
		141,727	-	-	-	25,590	146,543	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**Insurance Fleet Reserves
152 - 391**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	130,363	130,363	130,363	#####
4992 Annual Transfer				
4903 Insurance Payments				
5xxx Expenditures				
Subtotal	130,363	130,363	130,363	#####
Encumbered				
Ending Balance	130,363	130,363	130,363	#####

Expenditure Detail	2009		2010		2011		2012	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1995 Chevy Astro								
2006 F550								
	-	-	-	-	-	-	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

**HAWSP Reserves
Fund 205**

Acct #		2009 Actual	2010 Actual	2011 Actual	2012 Budget	
	Beginning Balance	(8,383,970)	(15,440,841)	(3,961,862)	(3,923,189)	
	Revenue					
4201	Sales Tax	1,072,222	1,101,563	1,141,972	1,099,890	<i>From Page A6</i>
4801	Investment Interest	9,726	2,746	53,245	-	
	Assessment Revenue		311,183	228,001		
	Assessment Interest	60,774	62,344	53,245	45,000	
	Reimbursements		24,847			
4992	Transfers In					
	Total Revenue	1,142,722	1,502,682	1,476,464	1,144,890	
5xxx	Expenditures					
	Debt Payment - Principal	7,635,905	989,752	1,016,531	775,198	<i>From Page E4</i>
	Debt Payment - Interest	109,764	162,246	168,907	276,702	<i>From Page E4</i>
	GF Admin Fees	377,840	256,478	252,352	277,595	<i>From Page A15</i>
	Fairview Ave Water Main Ext	Ord 09-36	76,084			
	To 215-814 Water Storage Tank					
	To 215-816 Hillside Match					
	To 215-827 Ocean Loop Sewer					
375	miscellaneous		388	7,468		
376	Paintbrush (Ord 06-40)					
	Total Expenditures, Encumbrances & Transfers	8,199,593	1,408,864	1,437,790	1,329,495	
	Change in Net Assets	(7,056,871)	93,818	38,674	(184,605)	
	Ending Balance	(15,440,841)	(15,347,023)	(3,923,189)	(4,107,794)	
	Combine Fund 205 (HAWSP, LID Assessments & Debt)					
	Adjustment to FB when moved to Special Revenue Fund		11,385,160			
		(15,440,841)	(3,961,862)	(3,923,189)	(4,107,794)	

Budget Detail		2009		2010		2011		2012	
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Allocated Admin Services								
	Slope Stabilization - Ocean Drive Loop								
	Homer Ice Facility								
a)	Kach Drive Phase I Water								
a)	Kach Drive Phase II Water & Sewer		110,241		103,164		2,148,844		
	Rescind Homer Ice Facility								
	Water Treatment Plant Upgrade						48,151		
	PRV Stations		215,587						
	Quiet Creek								
	Adams Street								
	Bartlett/Hohe						53,786		
	Paintbrush Booster Station								
	Sanitary Sewer 832		44,540		464,778		725,815		
	Electric Turbine		13,277						
a)	Water Treatment Plant (215-865)		3,483,813		353,775				
			3,867,458		921,716		2,976,596		
a)	Will pay with ADEC Loans								

**CITY OF HOMER
2012 OPERATING BUDGET**

**HART Roads Reserves
160 - 766**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	3,750,253	3,818,917	4,673,142	5,192,741
	Revenue				
4201	Sales Tax	966,263	989,932	940,466	989,901
4801	Investment Interest	26,359	9,149	26,000	10,000
4610	Plans (766)				
	Total Revenue	992,622	999,081	966,466	999,901

Transfers Out

Debt Payment - Principal	Close Out Fund 161 - Debt Paid in full			
Debt Payment - Interest				
Fund 100 - GF Admin Fees	215,221	144,856	141,927	161,590
To 151-741 Ocean Drive Ord 04-37				
Total Transfers	215,221	144,856	141,927	161,590

Expenditures

766	Spruceview Ord. 04-50				
769	2009 Paving Projects	473,880			
770	Freight Dock	234,857			
771	Soundview/Woodard Sewer (Ord 10-11)			13,000	
771	Soundview/Woodard Sewer (Ord 11-08)			291,940	
789	Douglas Street				
		708,737	-	304,940	-

Total Encumbrances, Transfers & Expenditures **923,958** **144,856** **446,867** **161,590**

End Balance **3,818,917** **4,673,142** **5,192,741** **6,031,051**

2010	Budget:	
766	Spruceview/Noview LID	
	Repave Project - Phase II	612,598
	Freight Dock Road Paving	275,068
		887,666

2011	Budget:	
	Soundview/Woodard Ord. 10-11	13,000.00
	Soundview/Woodard Ord. 11-08	291,940
		304,940

2012	Budget:	
	Soundview/Woodard Ord. 10-11	
		-

**CITY OF HOMER
2012 OPERATING BUDGET**

**HART Trail Reserves
165-375**

Acct #		2009	2010	2011	2012
		Actual	Actual	Budget	Budget
	Beginning Balance	168,949	133,314	226,222	211,919
	Revenue				
4201	Sales Tax	105,959	111,631	104,496	109,989
4801	Investment Interest	1,131	522	2,000	600
	Total Revenue	107,090	112,153	106,496	110,589
5xxx	Expenditures	9,321	3,150	16,698	
	Encumbered			88,331	
	Transfers Out				
	Debt Payment - Principal				
	Debt Payment - Interest				
	Fund 100 - GF Admin Fees	23,913	16,095	15,770	17,954
	To 151-741 Ocean Drive				
	Transfers	109,491			
	Total Transfers	133,404	16,095	15,770	17,954
	Total Expenditures, Encumbrances & Transfers	142,725	19,245	120,799	17,954
	Ending Balance	133,314	226,222	211,919	304,554

Expenditure Detail

Ord #	2009		2010		2011		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	25,000							
07-90	54,500					16,698		
	8,000	1,119						
	30,000	8,203		3,150				
	117,500	9,321	-	3,150	-	16,698	-	-

**City of Homer
2012 Operating Budget**

**Junk Cars
174 - 732**

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance	-		7,917	7,917
4992 Annual Transfer	-	-	-	-
4992 Extra Transfer per Council		10,000		
4992 Fm Planning Res		5,000		
5xxx Expenditures	-	(7,083)	-	-
Subtotal	-	7,917	7,917	7,917
Encumbered				
Ending Balance	-	7,917	7,917	7,917

Expenditure Detail	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Ord #				
Advertising		583		
Contractor-Moore&Moore		6,500		
	-	7,083	-	-

**CITY OF HOMER
2012 OPERATING BUDGET**

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

Acct #	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Beginning Balance		616	669	669
4992 Annual Transfer				
Transfer fr P&H Fleet (415-377)				
4207 Cruise Ship Tax	616	2,898		
4801 Interest Income				
5xxx Expenditures		(2,844)		
Subtotal	616	669	669	669
Encumbered				
Ending Balance	616	669	669	669

Expenditure Detail

	Ord #	2009		2010		2011		2012	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Port Security & enhancements for Cruise ship passengers					2,844				
		-	-	-	2,844	-	-	-	-

BUDGET

REQUESTS

OVER \$5,000

**CITY OF HOMER
2012 OPERATING BUDGET
DEPARTMENTAL REQUESTS**

Budget Requests By Department			
Expenditure Detail	2012		
	Adopted Budget	Acct No.	Dept Total
Public Arts			
Replace & Install New Welcome to Homer Letters	1,000	156-367	
Catalog Historical Documentation	1,000	156-367	
Guide Eduational Materials	2,000	156-367	
Fisherman's Wall	1,000	156-367	5,000
Personel			
Clarity - HR Module	6,000	100-111-5210	6,000
Fire			
RollnRack Hose Management	8,000	156-383	
Base Station to meet FCC requirements	10,000	156-383	18,000
Water/Sewer Reserves			
Frost Ripper Attachment	5,500	256/378-379	
Beluga Lift Station Pump Replacement	20,000	256-379	
Campground Lift Station Mffin Monster Cutter Hd	9,500	256-379	
Siemens Mag Meter, Flow Meter & Totalizers	10,000	256-379	
Bock Oil Fired Water Heater	10,000	256-379	
Steam Sterilizer, Autoclave	10,999	256-379	
WWTP Odor Control Alternative	11,101	256-379	
WWTP Headworks Improvement Alternatives	17,967	256-379	95,067
Port Reserves			
Fish Dock Ice Shute	15,000	456-380	
Fish Dock Corrosion Protection	30,000	456-380	
Fish Dock Cranes	120,000	456-380	
Harbor Tug Ballast	5,000	456-380	
Ice Plant Cold Storage Room	15,000	456-380	
Design, Repair and Replace DWD fenders	125,000	456-380	
Bond Project Estimates	20,000	456-380	330,000
Port & Harbor - Fleet			
	12,000	452-374	12,000
Port Operations			
Fish Dock Conduit Overhaul	12,000	400-601-5209	
Marina Billing Program Upgrade	15,000	400-600-5231	27,000
City Wide Total			\$493,067

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC ARTS COMMITTEE Date 8/30/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description REPLACE AND INSTALL NEW
WELCOME TO HOMER LETTERING
 Fund Name: PUBLIC ART

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

Account Name: _____
 Account # 156-367
 Estimated Cost: \$1,000

The Welcome sign on the airport is made up of plastic letters which cannot be painted. Because the lettering is brown, and the sign is mounted on a brown building, the sign is very difficult to see. This funding will purchase a new sign or new lettering that will be legible to all. This is more than a public arts issue since it reflects the community, and has direct ties to economic development and tourism.

Requestor's Name: PUBLIC ARTS COMMITTEE

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC ARTS COMMITTEE Date 8/30/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description PUBLIC ARTS CATALOG
HISTORICAL DOCUMENTATION
 Fund Name: PUBLIC ART

Account Name: _____
 Account # 156-367
 Estimated Cost: \$1,000

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

A catalog that has a photograph, date created, artist, and anecdotal information of each public art piece would be created for the City's archives. This binder could be a three-ring binder and pages could be added as more public art is created in the City. The funding would pay for supplies and a small stipend for time. This catalog is a requirement in the Public Art Administrative Guidelines, previously approved by Council.

Requestor's Name: PUBLIC ARTS COMMITTEE

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC ARTS COMMITTEE Date 8/30/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description PUBLIC ARTS GUIDE
EDUCATIONAL MATERIALS
 Fund Name: PUBLIC ART

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

Account Name: _____
 Account # 156-367
 Estimated Cost: \$2,000

The guide, a rack card or brochure, would serve as a walking map for folks exploring Homer. It will describe key examples of (outline) public art and the artist who created each piece. These would be placed in various public places such as the Chamber Visitor Center, Islands and Oceans, and local galleries for visitors and locals alike. The costs include photography, graphic design, and printing.

Requestor's Name: PUBLIC ARTS COMMITTEE

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC ARTS COMMITTEE Date 8/30/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Fisherman's Wall

 Fund Name: PUBLIC ART

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

Account Name: _____
 Account # 156-367
 Estimated Cost: \$1,000

Fisherman's Wall.

Requestor's Name: PUBLIC ARTS COMMITTEE

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Personnel _____ Date 1/1/2012

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 HR Module in the Caselle Software System
 Fund Name: General Fund

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

Account Name: Professional & Special Services
 Account # 5210
 Estimated Cost: \$6,000

Justification:
 Currently, employee status and wage data is manually recorded on index cards. This procedure is extremely outdated and inefficient causing loss of productivity and susceptible to loss of confidentiality. Efficient and effective management of human capital is imperative and can be a complex process if not utilizing the most valuable tools. The Caselle HR Module would track existing employee data that includes personal histories, skills, trainings, accomplishments, evaluation appraisals, salary data and in the future, recruitment strategies. It is essential for the Personnel Department to grow and use today's technology in order to improve the current human capital, as well as plan for the future workforce.

Requestor's Name: Andrea Petersen

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Fire Department Date 8/17/2011

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 Rollnrack Hose Management System

Fund Name: Fire Services

Account Name: Capital Equipment

Account # 156.383

Estimated Cost: \$8,000

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

Justification:

This project would fund the purchase of a system to better and more safely handle our large diameter hose during annual hose testing and other times personnel have to drain, wash, reload, roll or repack fire hoses. As each 100' roll of 5" hose weighs in excess of 100 lbs the potential for injury is significant, especially during annual hose testing when every hose in our inventory is pressure tested (laid out, coupled, tested, drained, and either repacked on the trucks or rolled for storage in the station). This equipment is made up of a system of two wheeled hand trucks; one with a power unit to aid in the draining and rolling of the hose and the other basic unit used to transport the hose from site to site and for reloading the hose on the apparatus. As the cost of a single back injury is in excess of \$20,000, prevention is the key to assuring that our personnel don't suffer undue injury during a routine task.

Requestor's Name: Robert Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Fire Date 9/29/2011

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 Base Station Radio Replacement
 Fund Name: Capital Equipment

Account Name: Fire Dept. Capital Equipment

Account # _____

Estimated Cost: \$10,000

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

Justification:

During the recent radio narrowbanding project funded by the Borough, it was determined that our existing base station radio is not capable of meeting the FCC's requirements and must be taken out of service by the end of 2012. The base station provided communications from the fire station to mobile and portable radios during fire and EMS responses and acts as a back-up radio to dispatch if that radio system were to fail for any reason. The base station also has a remote control station located in the Emergency Operations Center in the fire station. The new radio will be compatible with all existing and proposed communications requirements and will be capable of initiating a tone to activate fire department member's pagers if needed when normal dispatch is unable to function.

Requestor's Name: Robert Painter, Chief

Department Head Approval: R.Painter, Chief

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC WORKS Date 8/16/2011

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 Frost Ripper Attachment
For Komatsu Excavator

Fund Name: Water/Sewer Funds

Account Name: WTR/SWR RESERVES

Account # 256.378 / 256.379

Estimated Cost: \$5,500

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

Justification:

This request is for purchase of a quick connect "frost ripper" attachment for our Komatsu excavator. Winter repairs of our water and/or sewer utilities requires "busting" through frost depths of 3' – 5' and causes great strain on our excavator and additionally requires substantial time and labor. This attachment will make excavating for water and/or sewer repairs during the winter season faster and with less strain and possible damage to our excavator.

1/2 each funding from Water & Sewer Reserves.

Requestor's Name: Jonker / Cheney

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC WORKS Date 8/16/2011

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 Beluga Lift Station

Pumps Replacement

Fund Name: Sewer Fund

Account Name: Sewer Reserves

Account # 256.379

Estimated Cost: \$20,000

(FINANCE DEPT WILL COMPLETE)

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

Justification:

This request is to purchase and replace the existing 5hp pumps in the Beluga Sewer Lift Station with new 10 hp pumps.

The new pumps will provide additional flow capacities to accommodate the increased flows from the spit area and Kachemak Drive area and will included a grinder assembly which prevents foreign objects such as rocks, mop heads, rubber gloves, baby/handy wipes etc. from clogging our lift station pumps.

Pump clogging is an ongoing problem at this station requiring numerous after hours call-outs, requiring substantial overtime, as well as numerous call-outs during normal working hours taking our personnel away from other important maintenance duties. In addition, a frequently clogged pump substantially decreases the useable life of the existing lift station pumps which cost approximately \$8,000 each to rebuild/replace.

Pumps purchase: \$24,000; Mag starters: \$3,700; Mix/Flush valve: \$2,300; Total = \$30,000 . PW will install. This will be in lieu of a request for Muffin Monster assembly which would cost \$46,000.

This is our PRIORITY NO. 1 SEWER RESERVE FUND.

Requestor's Name: Jonker / Fraizer

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department PUBLIC WORKS Date 8/16/2011

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 Campground Lift Station
Muffin Monster Cutter Head Replace
 Fund Name: Sewer Fund

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

Account Name: Sewer Reserves
 Account #: 256.379
 Estimated Cost: \$9,500

Justification:

This request is to replace the "cutter head" unit on our existing muffin monster assembly which was installed in the Campground Sewer Lift Station in 2002.

The "Muffin Monster" assembly is a grinder assembly which prevents foreign objects such as rocks, mop heads, rubber gloves, baby/handy wipes etc from clogging our lift station pumps. The cutter head in this station is 10 years old and needs to be replaced.

Public Works maintenance personnel will install the replacement cutter head.

This is our PRIORITY NO. 1 SEWER RESERVE FUND.

Requestor's Name: Jonker / Frazier

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Public Works Date 8/28/2011

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 Siemens Mag Meter,
Flow Meter and Totalizers
 Fund Name: Water/Sewer Reserve

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

Account Name: Sewer
 Account # 256.379
 Estimated Cost: \$10,000

Justification:
 Currently there two meters are over 20 years old installed a the meter vault at the Water Treatment Plant that are used to read flow to town. They are no longer diplaying acurate readings and are difficult to maintain. The replacement meters have no part inside the pipe and will be maintainable without having to take them out of service. These meters are old enough that it is difficult to find part or get service for them. Replaceing these meters will also be a benefit to the Utility Operators in the distribution system.

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Publis Works Date 8/28/2011

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 Bock Oil Fired Water Heater,
Model# 109E
 Fund Name: Water/Sewer Reserve
 Account Name: Sewer
 Account # 256.379
 Estimated Cost: \$10,000

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

Justification:
 Currently there two meters are over 20 years old installed a the meter vault at the Water Treatment Plant that ar

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Public Works Date 9/8/2011

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 Steam Sterilizer, Autoclave

Fund Name: Water/Sewer Reserve

Account Name: Sewer

Account # 256.379

Estimated Cost: \$10,999

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

Justification:

The Autoclave is used to sterilize glassware, lab equipment and old fecal samples. It is a key piece of equipment for the lab operation. The current autoclave is over 20 years old and showing signs that it may fail permanently, soon, leaving the lab handicapped. This would force us to send all sample to an outside lab. Lab cost and shipping would be very expensive and would delay reaction time in process control.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Public Works Date 9/20/11

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 WWTP Odor Control Alternativ
Analysis

Fund Name: Water/Sewer Reserve

Account Name: Sewer

Account # 256.379

Estimated Cost: \$11,101

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

Justification:

The existing odor control system in the WWTP was originally installed in 1991. Due to the corrosive nature of the chemicals used in the odor control process some of the system has become deteriorated. In order to maintain proficient odor control, the existing system needs to be rehabilitated or replaced. Treatment technologies have change a lot over the last 20 years making it necessary to evaluate alternatives.

Requestor's Name: Todd Cook

Department Head Approval: Dany Mign 9/22/11

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Public Works Date 9/20/2011

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 WWTP Headworks Improvement Alternatives Analysis

Fund Name: Water/Sewer Reserve

Account Name: Sewer

Account # 256.379

Estimated Cost: \$17,967

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

Justification:

The existing Headworks at the WWTP was originally installed in 1991. It consist of a bar screen and dewatering auger. The bar screen is worn and outdated. It allows rags and other solids into the plant. This creates issues in other areas of the plant like increased maintenance of pumps and other equipment. Also there is a threat of a huge rag ball being caught in the bottom of one of the 500ft deep shafts. This would seriously hamper the plants ability to treat waste effectively. This analysis evaluates alternative treatments at the headworks to improve over all plant performance for continual compliance with EPA regulations.

Requestor's Name: TODD COOK

Department Head Approval: Carly Meyer 9/22/11

City Manager Recommendation: _____ Date _____

Approved W. H. Clark

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Fish Dock Ice shute
 Fund Name: Port & Harbor reserves

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

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

Justification:
 this is a heavily worn one of a kind item must be replaced during our winter down time.

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Fish dock corrosion protection
 Fund Name: Port & Harbor reserves

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

Account Name: _____
 Account # 456-380
 Estimated Cost: \$30,000

Justification:
 this will allow us to replace zinc annodes under the Fish Dock that are critical for cathodic protection

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Fish Dock cranes
 Fund Name: Port & Harbor reserves

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

Account Name: _____
 Account # 456-380
 Estimated Cost: \$120,000

Justification:
 we would like to step up our plans for rebuilding the cranes on fish dock. this will fund two rebuilds in 2012

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

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 ballast
 Fund Name: Port & Harbor reserves

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

Account Name: _____
 Account # 456-380
 Estimated Cost: \$5,000

Justification:
 With this project we will be able to complete a long range ballast project on the Harbor Tug.

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

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 Cold Storage

Fund Name: Port & Harbor reserves

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

Account Name: _____

Account # 456-380

Estimated Cost: \$15,000

Justification:

In this project we will finish re-decking the floor with steel plate and build steel reinforced storage lockers.

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

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 used 3/4 ton truck
 Fund Name: Port & Harbor reserves

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

Account Name: Port & Harbor Fleet Reserves
 Account #: 452-374
 Estimated Cost: \$12,000

Justification:
 Fleet upgrade used by seasonal staff at Harbor operations

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department _____ Port/Harbor _____ Date 9/1/2011

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Fish Dock Conduit Overhaul

Fund Name: Port & Harbor Fish Dock

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

Account Name: Repair & Mai

Account # 400-601

Estimated Cost: \$15,000

Justification:

This budget will allow staff to continue to replace worn electrical service on the Fish Dock.

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2012**

Requesting Department Port/Harbor Date 9/1/2011

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 Marina billing program upgrade
 Fund Name: Port & Harbor reserves
 Account Name: _____
 Account # 400-600
 Estimated Cost: \$15,000

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

Justification:
 It is essential that we maintain our bill system with up to date program software.

Requestor's Name: Bryan Hawkins Port Director

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

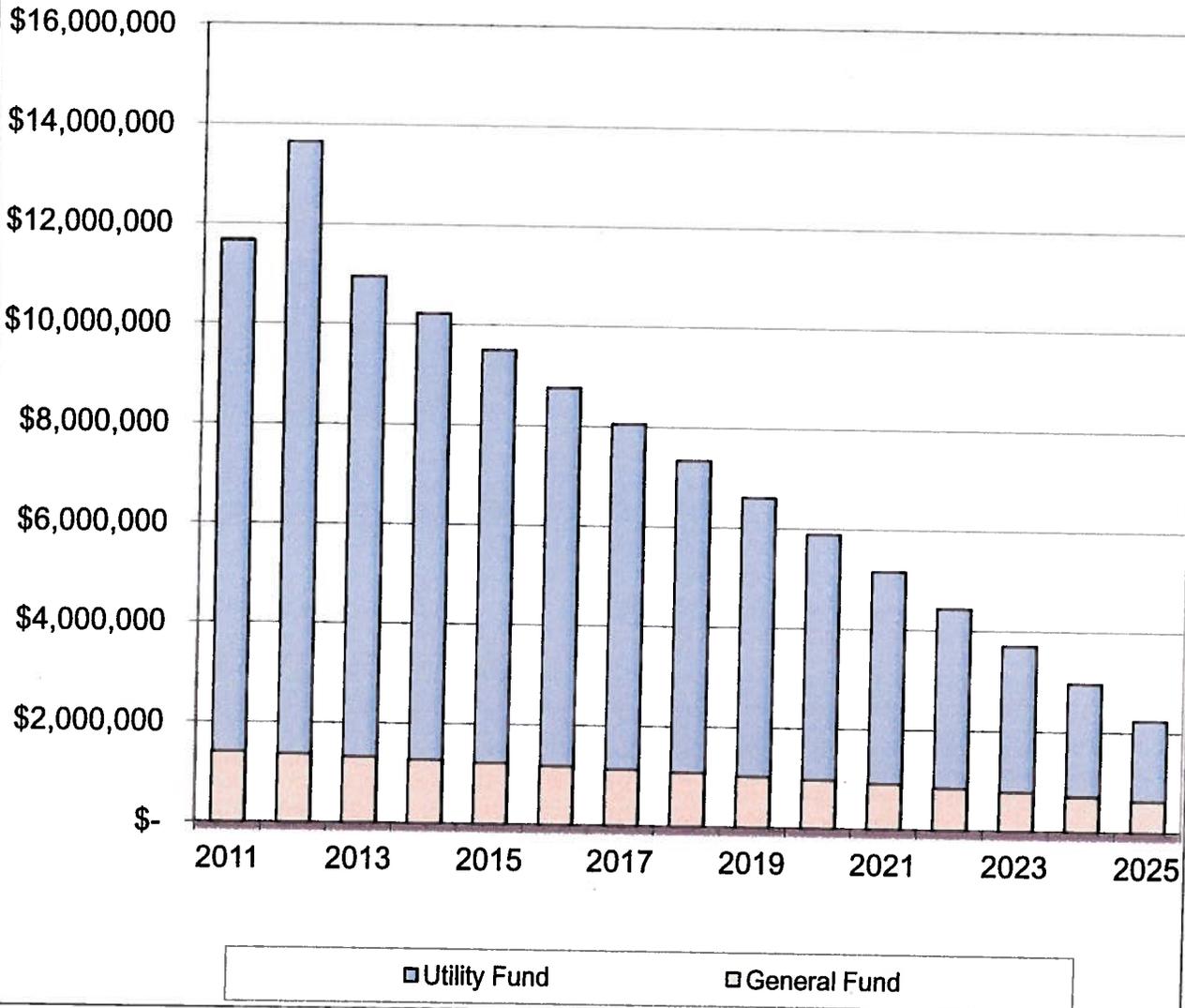
**City of Homer
2012 Operating Budget**

The Debt Section is provided for information purposes only.

	2011	2012	2013	2014	2015	2016	2017	2018
General Fund	\$ 1,414,450	\$ 1,372,972	\$ 1,329,783	\$ 1,284,812	\$1,237,987	\$1,184,230	\$1,138,461	\$1,085,599
Utility Fund	10,253,527	12,281,137	9,620,162	8,941,922	8,263,682	7,585,442	6,920,391	6,255,340
Total Reserves	\$ 11,667,977	\$ 13,654,108	\$ 10,949,945	\$ 10,226,734	\$ 9,501,669	\$ 8,769,672	\$ 8,058,852	\$ 7,340,939

	2019	2020	2021	2022	2023	2024	2025
General Fund	\$ 1,030,556	\$ 973,242	\$ 913,565	\$ 851,425	\$ 786,722	\$ 719,351	\$ 649,199
Utility Fund	5,590,289	4,925,238	4,260,187	3,595,136	2,930,085	2,265,034	1,600,000
Total Reserves	\$ 6,620,845	\$ 5,898,480	\$ 5,173,752	\$ 4,446,561	\$ 3,716,807	\$ 2,984,385	\$ 2,249,199

Total Debt Requirements to Maturity Fiscal Years 2011 to 2025



**City of Homer
2012 Operating Budget**

The Debt Section is provided for information purposes only.

	Interest Rates	Maturity Date	Annual Principal Installments 2004-2035	Outstanding 12/31/2009	Outstanding 12/31/2010	Outstanding 12/31/2011	Outstanding 12/31/2012
General Fund:							
Rescue Vehicle	4.57%	2009	\$6,531 - \$8,197	-	-	-	-
2006 USDA Library Loan #20	4.13%	2035	\$29,908 - \$92,751	1,492,541	1,454,284	1,414,450	1,372,972
2006 PW Equipment	5.65%	2010	\$2,810 - \$3,422	6,703	-	-	-
Street Sweeper Loan #181	1.50%	2010	\$14,355	14,355	-	-	-
Water / Sewer Fund:							
1989 ADEC Loan #11**	1.50%	2011	\$260,495 - 335,985	667,005	335,985	-	-
2002 ADEC Loan #31**	1.50%	2025	\$121,973	1,951,560	1,829,588	1,707,615	1,585,643
2002 ADEC Loan #41	1.50%	2025	\$143,077	2,289,239	2,146,162	2,003,084	1,860,007
2002 ADEC Loan #51**	1.50%	2025	\$13,189	108,471	92,975	77,479	61,983
2008 ADWF Loan #131	1.50%	2030	\$400,000	7,183,721	6,824,535	6,465,349	6,106,163
2006 Equipment	5.65%	2010	\$9,949 - \$11,566	22,649	-	-	-
Midhill PRV Loan #211	1.50%	2010	\$19,000	19,000	-	-	-
ACWF Loan 81	1.50%	2031	\$113,000	-	-	-	2,245,156
ADWF Loan 101	1.50%	2031	\$22,000	-	-	-	422,185
Total				\$ 13,764,760	\$ 12,683,529	\$ 11,667,977	\$ 13,654,108

Energy Project Loans - Ordinance 11-02(S)(A)

Projects Expended through Project 151-718 through 12/31/2011:	Loan Amount	Payback Period	2012 Payback
Payback to Revolving Energy Fund:			
100-149 Airport HVAC	22	1.4	15.71
200-500 Sewer Treatment Plant	1,350	4.7	287.23
100-160 Police Station Lighting	121	6.0	20.17
100-160 Police Station HVAC	21	6.2	3.39
100-149 Airport Terminal Lighting	85,631	8.1	10,571.73
100-170 Public Works Piping	1,064	8.1	131.36
200-500 Sewer Treatment Plant	65,318	8.6	7,595.12
200-500 Sewer Treatment Plant Lagoon Solar Aerat	103,953	8.7	11,948.62
400-600 Homer Harbor Lighting	29,294	8.9	3,291.46
200-400 Raw Water Pump Station Motor Upgrade	6,284	13.4	468.96
	293,058		34,333.74
Payback to Depreciation Funds:			
400-600 Homer Harbor Lighting (Payback to Fund 456-380)	57,528	8.9	6,463.82
200-500 Sewer Plant Lagoon Solar Aerat (Payback to Fund 256-379)	6,843	8.7	786.55
200-400 Raw Water Pump Station Motor Upgrade (Payback to 256-378)	166,089	13.4	12,394.70
	230,460		19,645.07

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$53,978.81 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

**City of Homer
2012 Operating Budget**

The Debt Section is provided for information purposes only.

GENERAL FUND

Department	Year		2009		2010		2011		2012	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Library - 97-20	2006	2035	36,887	62,937	38,257	61,567	39,835	59,989	41,478	58,346
Fire - Ambulance	2001	2009	8,197	94	-	-	-	-	-	-
Public Works - 1/3 Excavator	2006	2010	12,850	840	6,703	143	-	-	-	-
Street Sweeper Loan #181	2009	2010			14,355	1	-	-	-	-
Totals			57,934	63,871	44,959	61,710	39,835	59,989	41,478	58,346
				<u>121,805</u>		<u>106,669</u>		<u>99,824</u>		<u>99,824</u>

UTILITY FUND

WATER & SEWER FUND

Department	Year		2009		2010		2011		2012	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water - 1/3 Excavator & 1/2 Loader	2006	2010	21,714	1,365	11,324	242	-	-	-	-
Sewer - 1/3 Excavator & 1/2 Loader	2006	2010	21,714	1,365	11,324	242	-	-	-	-
Totals			43,428	2,730	22,649	483	-	-	-	-
				<u>46,158</u>		<u>23,132</u>		<u>-</u>		<u>-</u>

HAWSP FUND

Department	Year		2009		2010		2011		2012		
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
AKCW Loan #409011	2001	2011	326,128	14,897	326,128	10,005	335,985	5,040			
AKCW Loan #409031	2006	2025	121,973	31,103	121,973	29,273	121,973	27,444	121,973	25,614	
AKDW Loan #409041	2006	2025	143,077	36,485	143,078	34,339	143,077	32,192	143,077	30,046	
AKCW Loan #409051	2007	2016	13,189	1,583	15,496	1,627	15,496	1,395	15,496	1,162	
ADWF Loan #409131 - WTP	2009	2029			400,000	53,280	400,000	99,092	361,285	97,547	
ACWF Loan #409081		2012	Estimate - waiting for actual....							112,258	102,970
ADWF Loan #409221											
ADWF Loan #409101		2012	Estimate - waiting for actual....							21,109	19,363
Totals			604,367	84,068	1,006,675	128,524	1,016,531	165,163	775,198	276,702	
				<u>688,435</u>		<u>1,135,199</u>		<u>1,181,694</u>		<u>1,051,900</u>	

ENTERPRISE FUND

PORT & HARBOR FUND

Department	Year		2009		2010		2011		2012	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Port Bonds	1998	2009	8,325	8,325	-	-				
Loader	2006	2010	1,192	1,192	9,517	203				
Totals			9,517	9,517	9,517	203	-	-	-	-
				<u>19,034</u>		<u>9,720</u>		<u>-</u>		<u>-</u>

Grand Total - All Funds

			160,186	1,083,800	190,921	1,056,366	225,152	816,676	335,048
			<u>160,186</u>	<u>1,274,721</u>		<u>1,281,518</u>		<u>1,151,724</u>	

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

INTERNAL SERVICE FUND - HEALTH INSURANCE FUND

General Objectives: To provide a self-insured health insurance plan for all regular full and part-time employees.

The City provides medical, Dental and vision benefits for employees and their dependents. Meritain, a third party administrator processes claims and payments. The City also contracts with an insurance company to provide stop loss coverage for claims over \$45,000 and coverage for a total annual liability.

Medical costs continue to rise nationwide. The City annually reviews our plan for cost saving measures and compares costs to private insurance plans.

FUND: 600 Self Insurance Health Fund

FUND BUDGET:	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Amended Budget	FY2012 Adopted Budget
Revenues:					
Interest Income	\$ -	\$ -	\$ 1,484	\$ 1,514	\$ 1,544
Other Income (Rebates)	\$ 2,724	\$ 3,569	\$ 422		
Employee Premiums (Effective 4/1/12)					\$ 139,135
Ot From Other Funds	1,675,709	1,834,941	1,788,369	1,528,872	1,528,872
Total Revenues:	1,678,433	1,838,510	1,790,275	1,530,386	1,669,551
Expenses:					
Operations & Maintenance	1,737,894	1,606,754	1,552,755	1,528,872	1,578,872
Total Expenses:	1,737,894	1,606,754	1,552,755	1,528,872	1,578,872
Change in Net Assets	(59,460)	231,756	237,520	1,514	90,679
Beginning Net Assets	277,531	218,070	449,826	687,346	688,860
Ending Net Assets	\$ 218,070	\$ 449,826	\$ 687,346	\$ 688,860	\$ 779,539

LINE ITEM EXPLANATIONS:

Expenses for the City's Self Insurance Health Plan. In 2012 Council adopted the employees to pay for health care premiums to be effective 4/1/2012.
--

The Rates are computed as follows:	Per Pay	Per Per Month	Annually
Employee Only:	17.84	38.65	463.84
Spouse	56.75	122.96	1,475.50
Child (each)	4.81	10.42	125.06

**CITY OF HOMER
2012 OPERATING BUDGET**

**NARRATIVE
LEAVE CASH OUT BANK**

The purpose of this fund is to maintain a balance for employee's accrued leave, for when employees retire or cash out their leave.

FUND: 610 Leave Cash Out Fund

FUND BUDGET:	FY2008	FY2009	FY2010	FY2011	FY2012
	Actual	Actual	Actual	Amended Budget	Adopted Budget
Revenues:					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Ot From Other Funds	160,000	225,000	185,000	185,000	185,000
Total Revenues:	160,000	225,000	185,000	185,000	185,000
Expenses:					
Operations & Maintenance	185,660	279,355	130,713	185,000	185,000
Total Expenses:	185,660	279,355	130,713	185,000	185,000
Change in Net Assets	(25,660)	(54,355)	54,287	-	-
Beginning Net Assets	7,464	(18,196)	(72,550)	(18,263)	(18,263)
Ending Net Assets	(18,196)	(72,550)	(18,263)	(18,263)	(18,263)

<p>The amount transferred for Employee's Leave Cash Out was based on 65% of the anticipated Retiree's and Annual Leave Cash Out. It is broken down as follows: General Fund: \$113,352, Water \$15,699, Sewer \$20,093, and Port & Harbor \$35,855.</p>

**CITY OF HOMER
2012 OPERATING BUDGET**

NARRATIVE

INTERNAL SERVICE FUND - REVOLVING ENERGY FUND

General Objectives: To provide loans for capital projects that improve energy efficiency in City buildings and facilities.

Loans are to be repaid using the savings that are achieved through improvements and upgrades financed by the fund.

FUND: 620 Revolving Energy Fund (Created by Ordinance 10-14)

FUND BUDGET:	FY2010 Budget	FY2011 Budget	FY2012 Budget
Revenues:			
Interest Income	\$ -	\$ -	\$ -
Transfer from Depreciation Reserves	315,691	-	-
Loan re-payment			*See Below
Total Revenues:	\$ 315,691	\$ -	\$ -
Expenses:			
Homer Energy Audits & Energy Efficiency (Proj 151-7)	-	315,000	-
Total Expenses:	-	315,000	-
Change in Net Assets	315,691	(315,000)	-
Beginning Net Assets	-	315,691	691
Ending Net Assets	\$ 315,691	\$ 691	\$ 691

Projects Expended through Project 151-718 through 12/31/2011:	Loan Amount	Payback Period	2012 Payback
100-149 Airport HVAC Improvement	22	1.4	15.71
200-500 Sewer Treatment Plant Pump Motor Upgrade	1,350	4.7	287.23
100-160 Police Station Lighting Upgrade	121	6.0	20.17
100-160 Police Station HVAC Improvements	21	6.2	3.39
100-149 Airport Terminal Lighting	85,631	8.1	10,571.73
100-170 Public Works Piping Insulation	1,064	8.1	131.36
200-500 Sewer Treatment Plant Lighting Upgrade	65,318	8.6	7,595.12
200-500 Sewer Treatment Plant Lagoon Solar Aerat	103,953	8.7	11,948.62
400-600 Homer Harbor Lighting	29,294	8.9	3,291.46
200-400 Raw Water Pump Station Motor Upgrade	6,284	13.4	468.96
	293,058		34,333.74

THE 2012 ADOPTED BUDGET WAS PASSED WITHOUT REGARD TO THE \$34,333.74 LOAN REPAYMENT AND ASSOCIATED DEBT OF EACH FUND. AT THE TIME BUDGET WAS BEFORE COUNCIL, THE EXACT AMOUNT FOR EACH PROJECT HAD YET TO BE DETERMINED. THIS WILL NEED TO BE APPROVED BY COUNCIL AND THE 2012 BUDGET WILL NEED TO BE AMENDED ACCORDINGLY.

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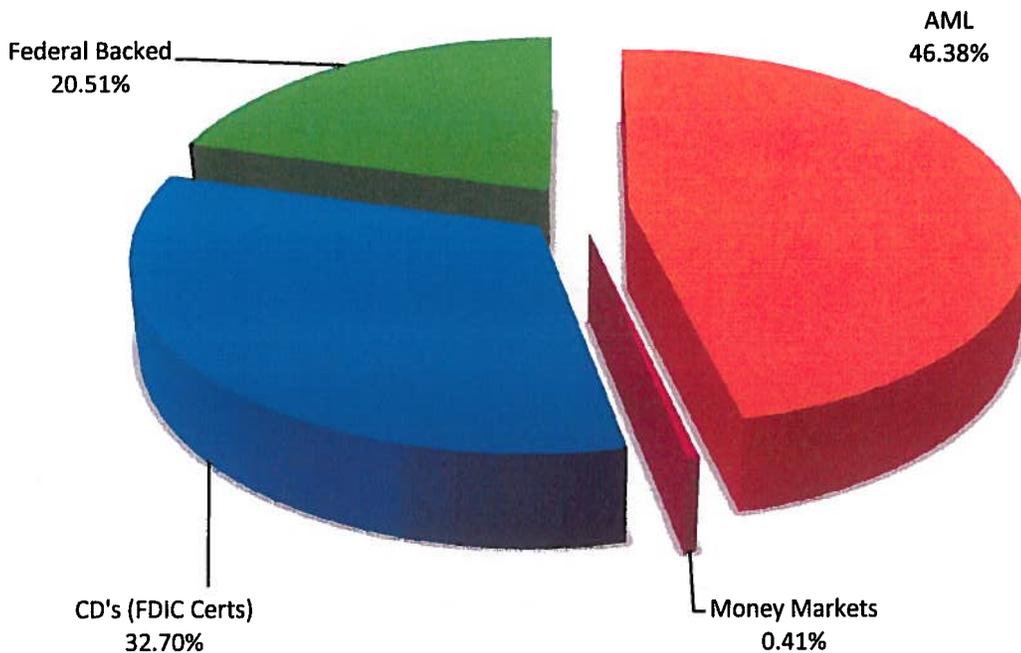
CITY OF HOMER Treasurer's Report

Friday, September 30, 2011

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested	YTD Interest
Alaska Municipal League	\$ 6,221,318	46.38%	727
Dain Rauscher	\$ 1,797,069	13.40%	50,645
Piper Jaffrey	\$ 99,988	0.75%	17
ProEquities	\$ 3,957,010	29.50%	27,491
Raymond James	\$ 1,338,863	9.98%	22,894
Total Cash and Investments	\$ 13,414,247	100.00%	101,774

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	10/31/2011 \$ 6,600,497	34.99%
30 to 120 Days	1/31/2012 \$ 566,064	25.01%
120 to 180 Days	3/31/2012 \$ 64,760	7.49%
180 to 365 Days	9/30/2012 \$ 1,546,345	3.28%
Over 1 Year	\$ 4,636,582	29.23%
TOTAL	\$ 13,414,247	100.00%

Where the money is invested:



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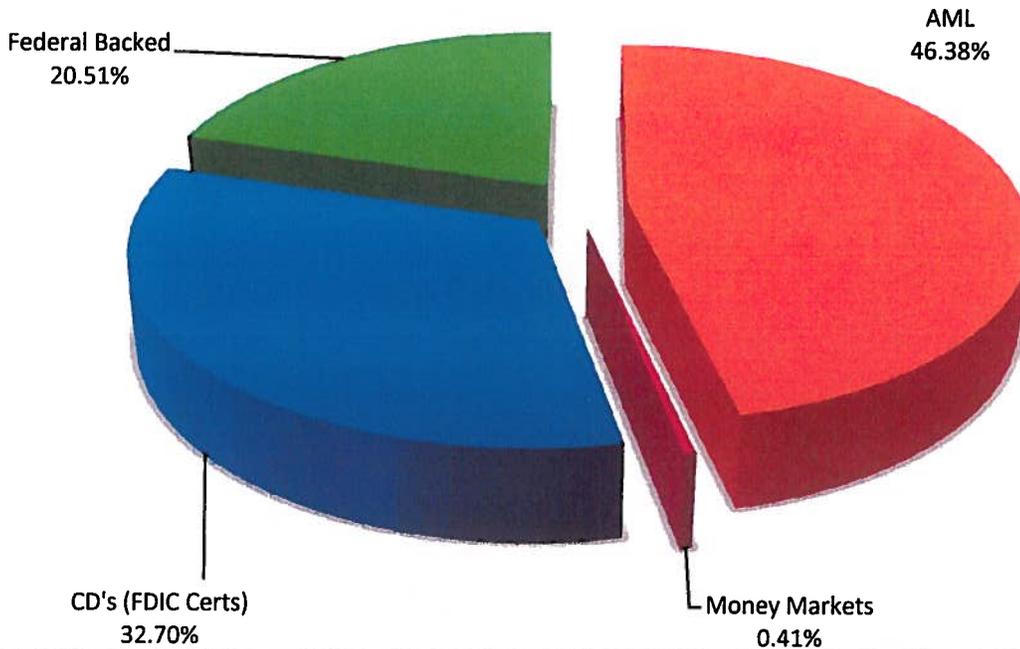
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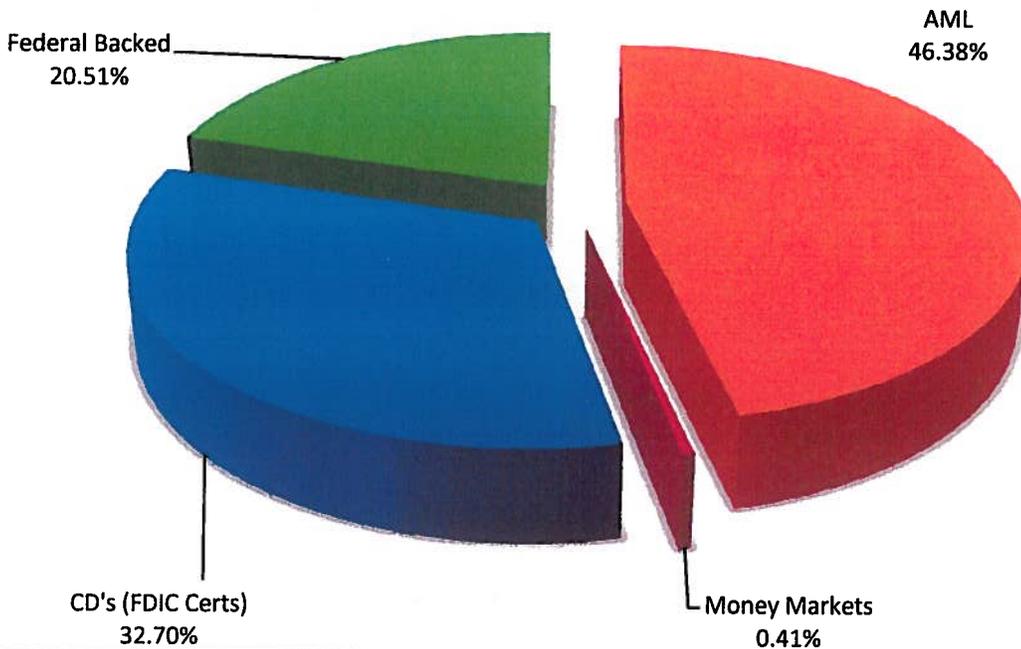
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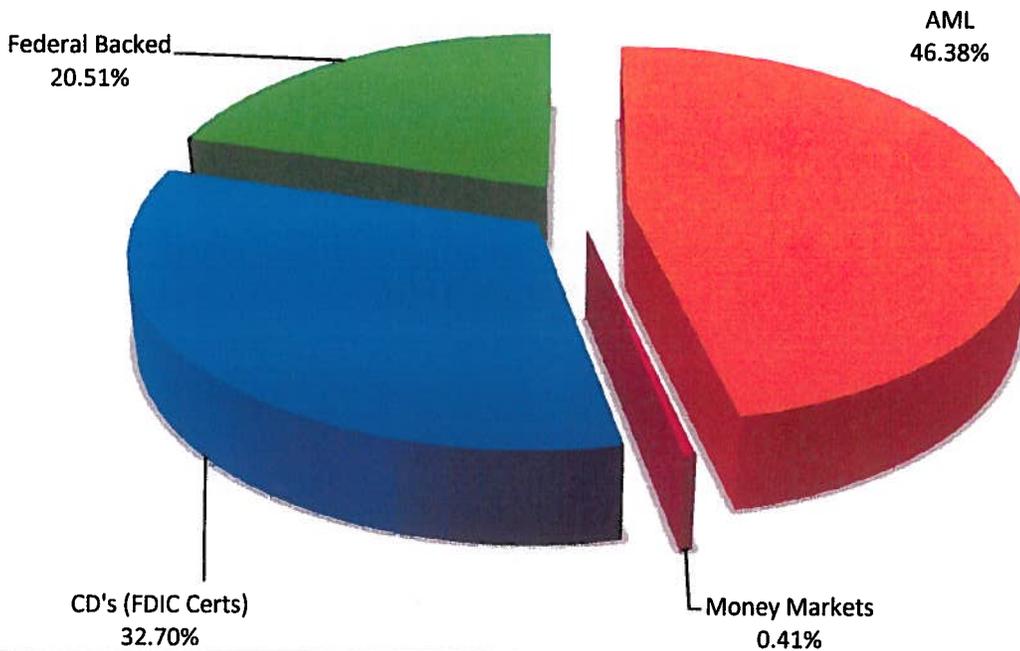
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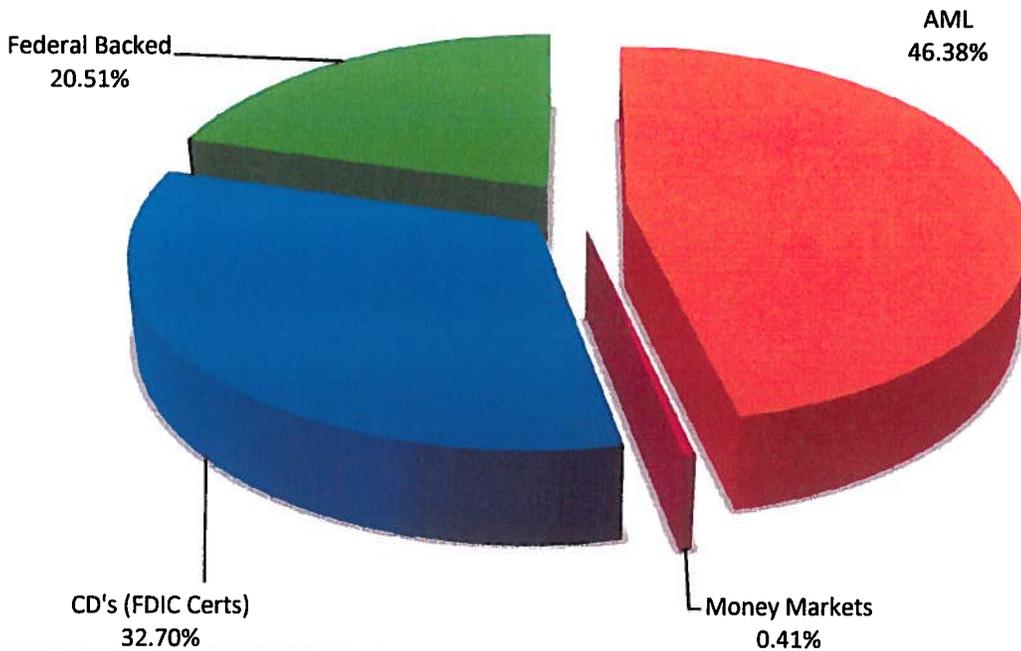
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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER

INVESTMENT PORTFOLIO:

PERMANENT FUND - ORDINANCE 05-14(S)

	U.S. BANK			
	GROWTH -			
	Income - 999- 1043 /301	999-1044 / 302		
	<u>/301</u>	<u>1044 / 302</u>		
Original Settlement Receipt - 6/16/2010	460,508.25	690,762.39	1,151,270.64	
Interest Settlement Receipt -12/31/2010	106,410.65	159,615.99	266,026.64	
January 2011 Balance	560,961.67	971,468.73	1,532,430.40	76,621.52
Administrative Expenses	-	-	-	
Interest & Dividends Received	9,520.76	(123,607.16)	(114,086.40)	
Recognized Gain/Loss	(898.64)	-	(898.64)	
Mark to Market Year End Adjustments to	-	-	-	
Investment Balance	569,583.79	847,861.57	1,417,445.36	70,872.27
Sept 30, 2011 Market Value	577,284.70	838,876.60	1,416,161.30	70,808.07

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CITY OF HOMER

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PERMANENT FUND - ORDINANCE 05-14(S)

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	Income - 999- 1043 /301	999-1044 / 302		
	/301	1044 / 302		
Original Settlement Receipt - 6/16/2010	460,508.25	690,762.39	1,151,270.64	
Interest Settlement Receipt -12/31/2010	106,410.65	159,615.99	266,026.64	
January 2011 Balance	560,961.67	971,468.73	1,532,430.40	76,621.52
Administrative Expenses	-	-	-	
Interest & Dividends Received	9,520.76	(123,607.16)	(114,086.40)	
Recognized Gain/Loss	(898.64)	-	(898.64)	
Mark to Market Year End Adjustments to	-	-	-	
Investment Balance	569,583.79	847,861.57	1,417,445.36	70,872.27
Sept 30, 2011 Market Value	577,284.70	838,876.60	1,416,161.30	70,808.07

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER

INVESTMENT PORTFOLIO:

PERMANENT FUND - ORDINANCE 05-14(S)

	U.S. BANK			
	GROWTH -			
	Income - 999- 1043 /301	999-1044 / 302		
	<u>/301</u>	<u>1044 / 302</u>		
Original Settlement Receipt - 6/16/2010	460,508.25	690,762.39	1,151,270.64	
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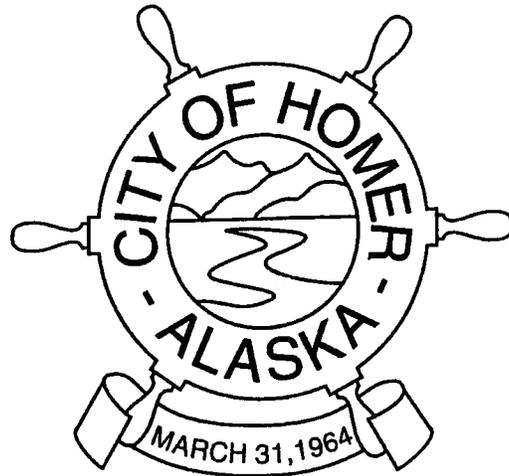
CITY OF HOMER

INVESTMENT PORTFOLIO:

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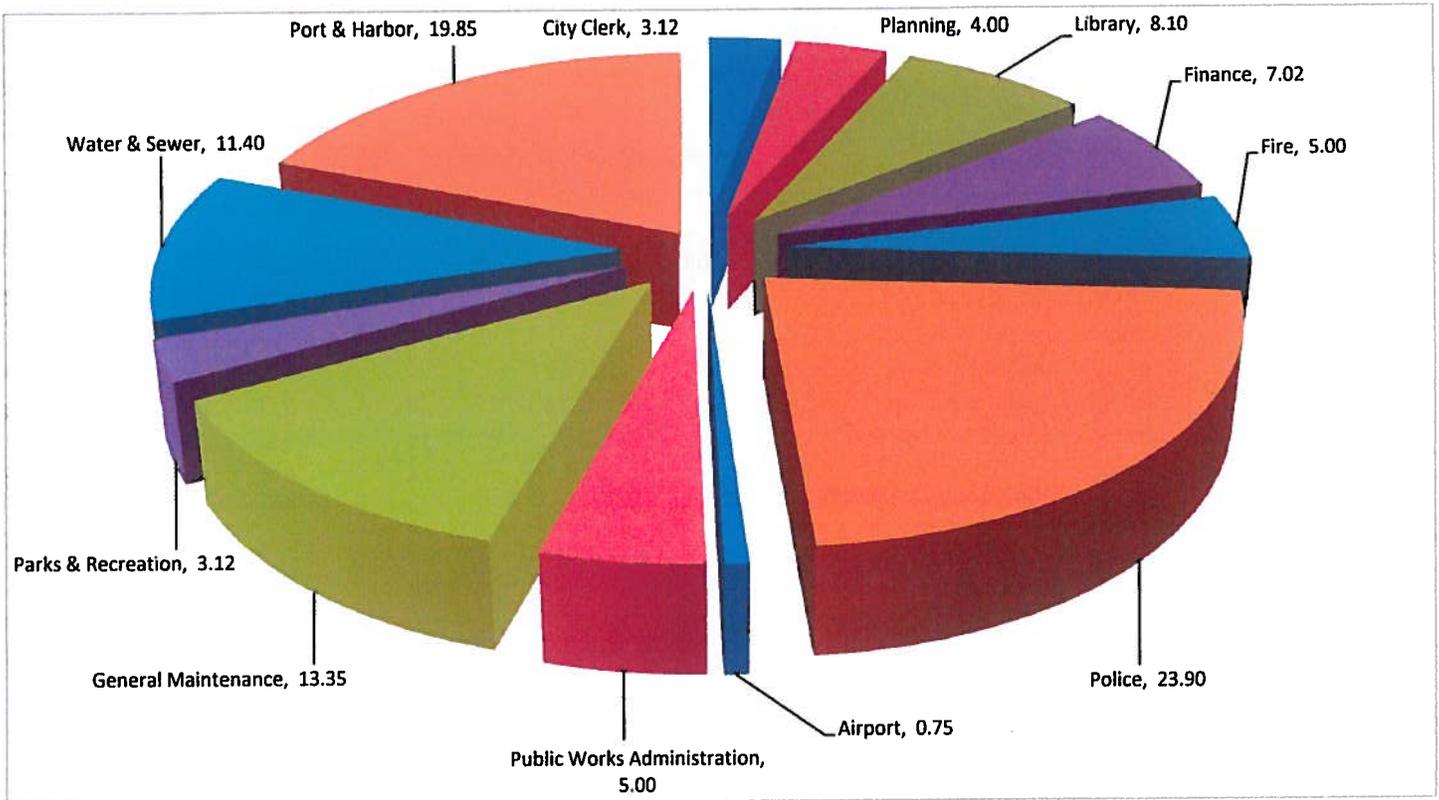
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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER
2012 OPERATING BUDGET

PERSONNEL BY DEPARTMENT



DEPARTMENT		
City Administration	6.48	
City Clerk	3.12	
Planning	4.00	
Library	8.10	
Finance	7.02	
Fire	5.00	
Police	23.90	
Airport	0.75	
Public Works Administration	5.00	
General Maintenance	13.35	
Parks & Recreation	3.12	
Water & Sewer	11.40	
Port & Harbor	19.60	
Total FTE	110.84	(FTE: Full Time Equivalent)

More detailed personnel information can be found on the summaries by department.

CITY OF HOMER
2012 OPERATING BUDGET

<u>Department</u>	<u>Position Title</u>	<u>FY2011 Range</u>	<u>FY2012 Range</u>	<u>FY2011 Fulltime Equivalent Positions</u>	<u>FY2012 Fulltime Equivalent Positions</u>
<u>General Fund</u>					
<u>Legislative</u>	Mayor	Non-Graded	Non-Graded		
	Council Members	Non-Graded	Non-Graded		
<u>City Manager</u>	City Manager	Non-Graded	Non-Graded	1.00	1.00
	Assistant to the City Manager	16	9	1.00	0.65
	Special Projects Coordinator	16	23	0.20	-
	Systems Manager	21	21	1.00	1.00
	Part-time Assistant Systems Manager	8	8	0.50	0.50
	Community Recreation Coordinator	16	16	0.88	0.88
	Temp Casual CR Assist	4	4	0.10	0.10
	Temp Casual CR Assist	4	4	0.10	0.10
<u>Economic Development</u>	Special Projects Coordinator	16	23	0.80	1.00
<u>Personnel</u>	Personnel Director	22	22	0.90	1.00
<u>City Clerk</u>	City Clerk	23	23	1.00	1.00
	Deputy City Clerk II	13	13	1.00	1.00
	Deputy City Clerk I	9	9	1.00	1.00
	Part-time Clerical Assistant	3	3	-	-
	Elections	Non-Graded	Non-Graded	0.12	0.12
<u>Planning & Zoning</u>	City Planner	23	23	1.00	1.00
	Planning Tech I/Code Compliance	14	14	1.00	1.00
	Planning Technician I/GIS	15	15	1.00	1.00
	Planning Clerk	6	6	1.00	1.00
<u>Library</u>	Library Director	22	22	1.00	1.00
	Library Technician III	10	10	2.00	2.00
	Library Technician II	8	8	1.00	1.00
	Library Technician I	5	5	3.10	3.60
	Part-time Library Aide	3	3	1.00	0.50
<u>Finance</u>	Finance Director/Treasurer	25	25	1.00	1.00
	Accounting Supervisor/Deputy Treasurer	20	20	1.00	1.00
	Accounting Technician IV	14	14	1.00	1.00
	Accounting Technician III	11	11	1.00	1.00
	Accounting Technician II	10	10	1.00	1.00
	Accounting Technician I	6	6	1.00	1.00
	Customer Service Cashier	7	7	1.00	1.00
	Part-time Accounting Tech	6	6	-	-
	Snow Removal	Non-Graded	Non-Graded	0.02	0.02

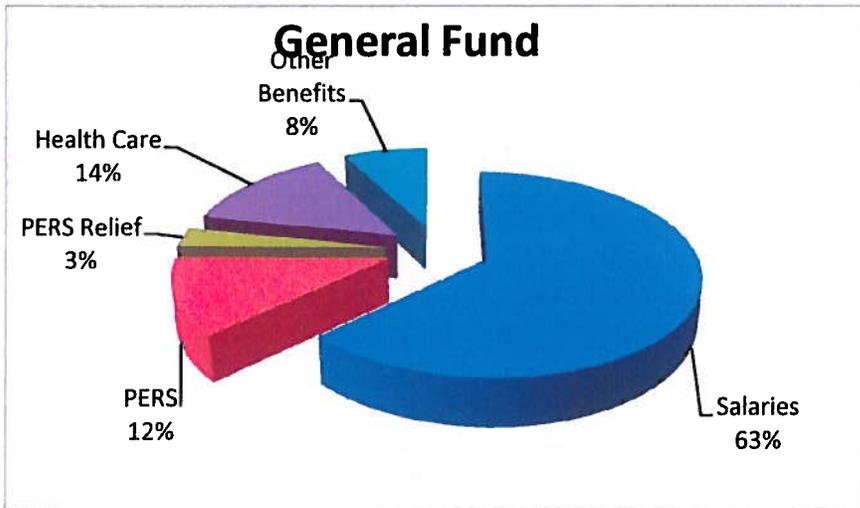
CITY OF HOMER
2012 OPERATING BUDGET

<u>Department</u>	<u>Position Title</u>	<u>FY2011 Range</u>	<u>FY2012 Range</u>	<u>FY2011 Fulltime Equivalent Positions</u>	<u>FY2012 Fulltime Equivalent Positions</u>
<u>Fire</u>	Fire Chief	25	25	1.00	1.00
	Assistant Fire Chief	20	20	-	-
	Dept. Services Coordinator	14	14	1.00	1.00
	ESSIII/Training Captain	17	17	1.00	1.00
	Emergency Services Specialist II	14	14	1.00	1.00
	Emergency Services Specialist I	12	12	1.00	1.00
<u>Airport</u>	Airport Terminal Manager	16	9	0.10	0.10
	Building Tech II	15	15	0.25	0.25
	Building Tech I	8	8	0.25	0.25
	Part-time Building Maintenance	8	8	0.15	0.15
<u>Police</u>	Chief of Police	25	25	1.00	1.00
	Lieutenant/Community Jail Administrator	22	22	1.00	1.00
	Police Sergeants	19	19	3.00	3.00
	Police Officers III	16	16	2.00	3.00
	Police Officers II	15	15	3.00	4.00
	Police Officer I	14	14	2.00	-
	Community Jail Officers	10	10	3.00	3.00
	Part-time Community Jail Officers	10	10	1.70	1.70
	Part-time Psychological Srv Case Mgt	Non-Graded	Non-Graded	0.20	0.20
	Lead Dispatch	16	16	1.00	1.00
	Public Safety Dispatcher II	10	10	4.00	5.00
	Public Safety Dispatcher I	8	8	2.00	1.00
<u>Public Works Admin</u>	Public Works Director/City Engineer	25	25	1.00	1.00
	Engineering Technician	16	16	1.00	1.00
	Administrative Assistant	9	9	1.00	1.00
	Inspector	16	16	1.00	1.00
	Public Works Superintendent	20	20	1.00	1.00
<u>General Maintenance</u>	Lead Equipment Operator	15	15	1.00	1.00
	Equipment Operator II	12	12	5.00	5.00
	Equipment Operator I	10	10		
	Head Mechanic	15	15	1.00	1.00
	Mechanic II	11	11	1.00	1.00
	Mechanic I	8	8	1.00	1.00
	Building Maintenance Technician II	15	15	1.00	1.00
	Building Maintenance Technician I	8	8	1.00	1.00
	Building Custodian	3	3	2.00	2.00
	Building Maintenance - Temp	8	8	0.35	0.35
<u>Parks & Recreation</u>	Park Maintenance Coordinator	14	14	1.00	1.00
	Community Recreation Coordinator	16	16	0.12	0.12
	Temporary Park Maint. Laborers	2	2	0.80	0.80
	Temporary Camp Fee Collectors	4	4	1.20	1.20

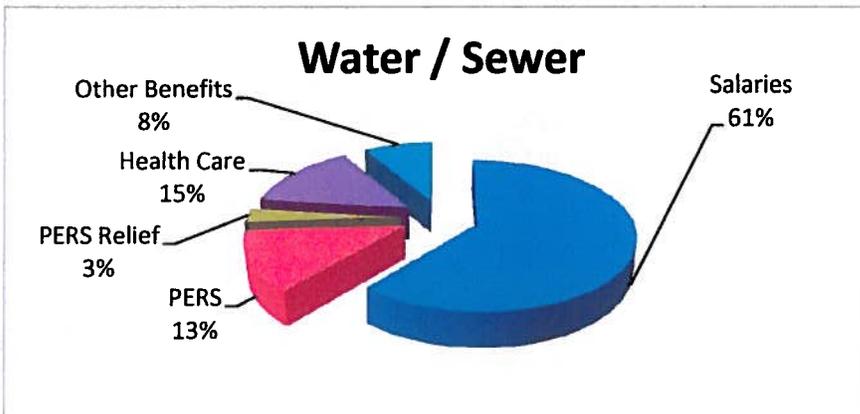
CITY OF HOMER
2012 OPERATING BUDGET

<u>Department</u>	<u>Position Title</u>	<u>FY2011 Range</u>	<u>FY2012 Range</u>	<u>FY2011 Fulltime Equivalent Positions</u>	<u>FY2012 Fulltime Equivalent Positions</u>
<u>Utility Fund</u>					
<u>Water Treatment</u>	W/W/W Utilities Technician III	15	15	1.00	1.00
	W/W/W Utilities Technician II	12	12	1.00	2.00
	W/W/W Utilities Technician I	8	8	2.00	1.00
	W/W/W Utilities Meter Technician	9	9	1.00	1.00
	Utility Laborer - Temporary	4	4	0.40	0.40
<u>Sewer Treatment</u>	Treatment Superintendent	20	20	1.00	1.00
	Lead Operator	15	15	1.00	1.00
	Treatment Operator III	12	12	-	-
	Treatment Operator II	11	11	2.00	1.00
	Treatment Operator I	8	10	-	-
	Treatment Maintenance Technician II	10	10	2.00	3.00
<u>Port and Harbor Fund</u>					
<u>Port & Harbor</u>	Port and Harbor Director/Harbormaster	25	25	1.00	1.00
	Administrative Supervisor	12	12	1.00	1.00
	Administrative Assistant - Leases	-	9	-	0.25
	Administrative Secretary	7	7	1.00	1.00
	Administrative Clerk	7	7	1.00	1.00
<u>Main Dock</u>	Deputy Harbormaster	20	20	1.00	1.00
	Harbor Officers II	12	12	3.00	3.00
	Harbor Officers I	11	11	2.00	2.00
	Temporary Assistant II	4	4	0.25	0.25
	Temporary Assistants I	2	2	1.70	1.70
	Enforcement Aide	5	5	0.40	0.40
<u>Fish Dock</u>	Fish Dock Supervisor	17	17	1.00	1.00
	Fish Dock Operators	11	11	2.00	2.00
	Part-time Fish Dock Maintenance	8	8	0.50	0.50
	Part-time Fish Dock Laborer	5	5	0.25	0.25
<u>Port Maintenance</u>	Port Maintenance Supervisor	15	15	1.00	1.00
	Port Maintenance Technician I	8	8	2.00	2.00
	Port Maintenance - Temp	8	8	0.50	0.50
City wide - FTE				110.84	110.84

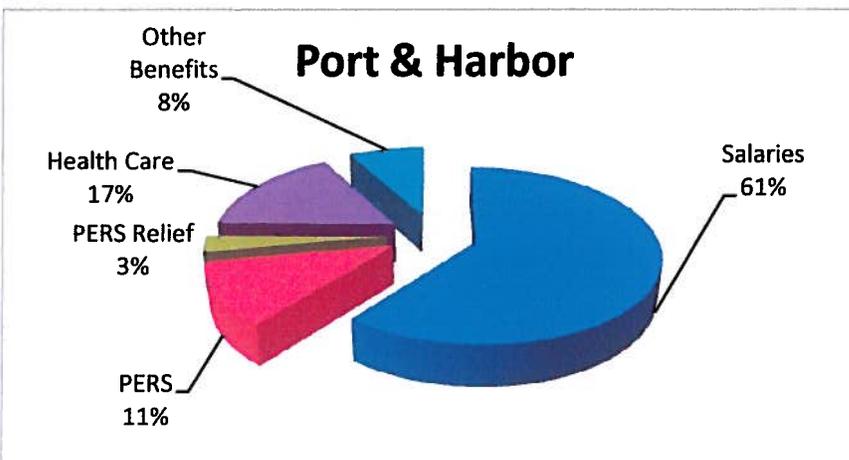
CITY OF HOMER 2012 OPERATING BUDGET



General Fund		
63%	4,499,539	Salaries
12%	871,780	PERS
3%	222,100	PERS Relief
14%	1,007,760	Health Care
8%	544,974	Other Benefits
100%	7,146,153	



Water/Sewer		
61%	1,015,435	Salaries
13%	211,890	PERS
3%	50,000	PERS Relief
15%	243,360	Health Care
8%	139,787	Other Benefits
100%	1,660,472	



Port & Harbor		
61%	999,335	Salaries
11%	188,429	PERS
3%	50,000	PERS Relief
17%	277,680	Health Care
8%	130,474	Other Benefits
100%	1,645,917	

Note: Other Benefits Include Worker's Compensation, Employer's Share of FICA, and Unemployment

**CITY OF HOMER
2012 OPERATING BUDGET**

CITY OF HOMER										Implement: January 1, 2009 2% COLA					
HOURLY SALARY SCHEDULE										Approved:					
Annual Merit Steps															
RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K	STEP L	STEP M	STEP N	STEP O
1	11.66	12.14	12.48	12.84	13.19	13.56	13.95	14.35	15.15	15.60	16.07	16.56	17.06	17.57	18.09
2	12.50	13.00	13.40	13.77	14.15	14.55	14.96	15.40	16.27	16.76	17.25	17.78	18.31	18.86	19.43
3	13.35	13.90	14.29	14.68	15.11	15.53	15.99	16.41	17.36	17.89	18.42	18.97	19.55	20.13	20.73
4	14.18	14.75	15.19	15.60	16.05	16.51	16.97	17.46	18.45	19.01	19.58	20.17	20.77	21.39	22.04
5	15.00	15.64	16.07	16.53	16.99	17.48	17.96	18.48	19.53	20.13	20.73	21.34	21.97	22.64	23.32
6	15.84	16.49	16.96	17.43	17.93	18.44	18.96	19.49	20.61	21.22	21.86	22.52	23.20	23.90	24.61
7	16.67	17.35	17.83	18.35	18.87	19.39	19.94	20.51	21.67	22.32	22.99	23.68	24.39	25.12	25.87
8	17.48	18.20	18.71	19.24	19.78	20.33	20.91	21.50	22.73	23.40	24.13	24.84	25.58	26.35	27.14
9	18.30	19.04	19.58	20.14	20.71	21.30	21.90	22.51	23.79	24.50	25.24	25.98	26.77	27.57	28.40
10	19.10	19.89	20.44	21.02	21.61	22.22	22.85	23.51	24.84	25.58	26.34	27.14	27.96	28.80	29.66
11	19.90	20.72	21.31	21.90	22.52	23.15	23.81	24.47	25.87	26.65	27.45	28.27	29.12	29.99	30.89
12	20.71	21.54	22.14	22.77	23.41	24.09	24.76	25.46	26.91	27.71	28.54	29.41	30.29	31.19	32.13
13	21.47	22.36	22.99	23.64	24.30	24.99	25.69	26.43	27.92	28.76	29.62	30.52	31.43	32.39	33.36
14	22.26	23.16	23.82	24.49	25.20	25.91	26.64	27.38	28.94	29.81	30.70	31.62	32.57	33.55	34.56
15	23.04	23.97	24.66	25.35	26.06	26.80	27.58	28.34	29.95	30.84	31.77	32.71	33.70	34.71	35.75
16	23.81	24.78	25.48	26.19	26.94	27.70	28.48	29.30	30.94	31.87	32.84	33.82	34.83	35.88	36.95
17	24.57	25.57	26.29	27.04	27.81	28.59	29.41	30.22	31.95	32.91	33.88	34.90	35.95	37.03	38.13
18	25.34	26.37	27.11	27.87	28.66	29.48	30.31	31.17	32.94	33.94	34.94	35.99	37.07	38.19	39.32
19	26.09	27.16	27.92	28.71	29.52	30.35	31.22	32.09	33.93	34.93	35.99	37.07	38.19	39.32	40.50
20	26.82	27.92	28.73	29.53	30.36	31.23	32.10	33.02	34.89	35.94	37.02	38.13	39.27	40.45	41.66
21	27.59	28.71	29.52	30.34	31.22	32.08	33.00	33.94	35.86	36.93	38.05	39.18	40.36	41.57	42.82
22	28.33	29.48	30.30	31.17	32.04	32.95	33.87	34.84	36.82	37.92	39.06	40.23	41.43	42.68	43.96
23	29.04	30.22	31.09	31.97	32.88	33.79	34.77	35.74	37.76	38.90	40.06	41.27	42.50	43.78	45.09
24	29.77	30.98	31.86	32.76	33.70	34.65	35.62	36.62	38.71	39.88	41.07	42.30	43.56	44.87	46.22
25	30.51	31.75	32.63	33.55	34.52	35.48	36.49	37.51	39.64	40.83	42.06	43.32	44.62	45.96	47.34

Note: A Cost of living increase has not been given to employees since 2009 due to economic down turn.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

4202 - Public Utility Tax: Taxes paid by the electric and telephone coops to the State. The taxes are based on: all electric kWh sold within the City limits of Homer at .0005 mills;

total telephone revenue generated within the City.

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

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

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

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

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

- 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.
- 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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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: 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 basis 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.

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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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.

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.

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ACCOUNT DESCRIPTIONS

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.

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 an administrative services provided by the General Fund.

4983 - G/F Services Reimbursement from Port/Harbor: Charges to the Port/Harbor

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ACCOUNT DESCRIPTIONS

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.

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.

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ACCOUNT DESCRIPTIONS

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.

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.

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ACCOUNT DESCRIPTIONS

- 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.
- 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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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.

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 - Any one 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.

CITY OF HOMER

BUDGET GLOSSARY

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

CITY OF HOMER

BUDGET GLOSSARY

funds are accounted for using the modified accrual basis of accounting.

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

CITY OF HOMER

BUDGET GLOSSARY

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 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.