

CITY OF HOMER
ADOPTED BUDGET
FOR
FISCAL YEAR JANUARY 1, 2013 - DECEMBER 31, 2013

AS SUBMITTED BY:

Walt Wrede
City Manager

ADOPTED BY HOMER CITY COUNCIL
ON DECEMBER 10, 2012

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City of Homer

*City Manager
491 East Pioneer Avenue
Homer, Alaska 99603
907-235-8121*

Dear Mayor & Council Members:

Introduction

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

The approved Operating Budget for Fiscal Year 2013 is attached. Following is a summary of the budget and of the major policy considerations for the General Fund, the Port and Harbor Enterprise Fund, and the Water and Sewer Special Revenue Fund.

General Fund

The approved budget contains revenue projections that we consider to be realistic and conservative. The projections are based upon audited numbers from Fiscal Year 2011 and revenue received so far for Fiscal Year 2012. This data is supplemented with tax and economic projections provided by the Borough and the State. Finally, we take into consideration information about economic trends provided by local sources such as the Chamber of Commerce and the Marine Trades Association. Once again, we were faced with preparing a budget with limited information regarding revenues because of the adopted schedule for budget review and approval. New property tax information and additional sales tax information became available in November and the Council made some amendments accordingly.

On the expenditure side, this can basically be described as a "status quo" or "treading water" budget. The budget is "balanced" in the sense that expenditures do not exceed revenues. Unfortunately, revenue limitations and increases in fixed costs prevented us from proposing that important programmatic and staffing issues be addressed at this time. In addition to that, proposed contributions to depreciation accounts are less than desirable and cannot be increased unless revenue projections improve or significant program cuts are made. Hopefully, it will be possible to address depreciation at mid-year, like Council did this year. By status quo, I mean that with the exception of transfers to depreciation accounts, if it was in the budget last year, it is in the budget this year. Once again, the Department Heads have been very frugal with respect to operating expenditures. There are very few increases in line items that are discretionary.

On the capital and equipment side, this budget contains significant expenditures that address the priority needs backlog. A description of these expenditures and a justification for them is included in the budget. These expenditures include one new police vehicle, a new utility vehicle and SCBA (airpack) equipment

maintenance and upgrade for the Fire Department, a vacuum excavator, 8 cubic yard sander unit, rubber tire excavator, painting for a backhoe, replacement of a V plow, replacement of a service body unit, and a 2 ton 4 by 4 truck at Public Works, Jack Gist Park parking and drainage improvements, trail improvements at Karen Hornaday Park, engineering and design work at Hickerson Cemetery, codification and electronic publishing services for the Clerk's office, and new park signage. Unfortunately, I was not able to include other worthy projects including new IT server storage arrays and a virtual server hypervisor. I hope to have those added soon.

What is not included?

This section contains a list of items that are not included in the operating budget that are of great interest and importance to the City Administration, City employees, the Council, and the general public. These are issues that the Council is likely to hear much more about in future years.

- COLAs: For the fourth year in a row, the City employees will not receive a COLA under this budget. I was not able to find a way to include that without significant budget reductions to programs and services. The cost of living continues to rise and the value of City compensation continues to erode. This issue is beginning to affect the City's ability to recruit and retain quality employees.
- Personnel: This draft budget did not include any new personnel or fill any of the current vacant positions. There are urgent needs in some departments. The Council made amendments to the draft budget that included a project manager position and upgrading a part time IT position to full time. This should help to address several problem areas.
- Depreciation: As noted above, this budget contains almost no money for depreciation with the exception of items we must fund like the leave cash out bank, transfers to the revolving energy fund, and the seawall maintenance fund. Fortunately, the fleet reserves are funded.
- Community Recreation Program: The Parks and Recreation Commission has recommended a new Parks and Recreation Department and that the Community Recreation Program be relocated to the HERC Building. Given current fiscal constraints and the uncertainty about the future of the HERC building, none of this is included in this budget. It could be added later if fiscal conditions improve and the Council makes a decision about the future of the building.
- Nonprofits: The draft budget contained funding for nonprofits at last year's levels. The Council amended the budget to increase the contribution to the Homer Chamber of Commerce for marketing services.

Budget Priorities

This section contains the City Manager's budget priorities for items that are presently not included in the budget. If revenue projections improve by mid-year 2013, I would recommend the Council consider the following additions to the budget:

- Personnel: We have very serious needs in some departments, especially Police Dispatch. There are also staffing problems at the Clerk's office and the Finance Department. Staffing requests at the Fire Department and the Library are well supported and would improve public safety and public services. Parks could really use another seasonal employee. The top, critical priority from my perspective is filling the vacant police dispatch position.

- Depreciation: It is the Council's adopted policy to provide funds for depreciation and I could not agree more. This should be addressed if more revenues become available.
- COLA: This issue is very important for competitiveness and for the morale of City employees. Unfortunately, I could not find the money again this year. A 1% COLA would cost approximately \$120,000 for all employees.

Policy Considerations

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

- Health Care Costs: Rapidly escalating health insurance costs continue to consume more and more of the available revenues despite recent steps that were taken to restrain or reduce costs. This puts significant constraints on the City's ability to address program and service delivery needs. This budget increases the contribution to the Health Insurance Fund by about \$200,000. This is less than the amount initially recommended by the Finance Director, the Personnel Director and the City's Insurance broker. I would recommend that Council schedule another workshop with the City's insurance broker, possibly early next year to discuss options for containing costs. The broker has provided us with a preliminary list of ideas that would modify the benefit package somewhat, closer to industry standards, and save \$150,000.
- Debt: The General Fund does not have much in the way of outstanding debt with the exception of a relatively small construction loan for the library. This is a good position to be in. However, the Council is presently considering borrowing about \$12,000,000 to finance the construction of a natural gas distribution system. Although that debt will be repaid through assessments, it is still larger than the entire General Fund Annual Budget. In addition, the City will not begin to receive assessment payments until after the project is completed; in about 2 years. At the time this report was written, it appeared that the City would have to make several interest payments during the interim.
- The Disconnect: There continues to be a huge public disconnect between what we want and what we are willing to pay for and maintain. We all love our capital projects. There is no shortage of ideas about new programs, new services, and new infrastructure. There are many examples and the pressure continues to grow. We continue to build new buildings and facilities and make requests for more. Unfortunately, all of that new stuff requires money and increased staffing for maintenance and operations. The City's maintenance and operations responsibilities continue to grow while the budget and staffing levels continue to stagnate and in many cases, decrease. City staff members have done an excellent job of increasing efficiency and "doing more with less." However, we are getting very close to our limits and the point of diminishing returns. This needs further public discussion.

Port and Harbor Enterprise Fund

In terms of revenue, FY 2013 is the year that the approved fee increases related to bonded projects are implemented fully. So you will notice about a \$450,000 increase in projected revenues. Some of that increase is also attributable to PERS Relief and increased activity at the docks, ramps, and tidelands. We consider these revenue projections to be conservative. They are based on actual revenue receipts in 2011 and receipts to date in 2012. We also take into consideration current revenue trends and business cycles.

In short, the projected revenues are sufficient to cover basic maintenance and operations. The Enterprise Fund is balanced in the sense that expenditures do not exceed revenues

Expenditures have changed very little from last year if you look solely at maintenance and operations. The Port and Harbor staff has been very frugal and efficient when it comes to costs that are within their control. The increases in overall expenses are attributable largely to PERS Relief, an increase to the administration fee, and increases in fixed costs. This budget funds depreciation at slightly more than last year's level. It also creates and transfers money to a new Bond Reserves Account as directed by Council. Overall, the Enterprise Fund is in pretty good shape. There are operational needs that cannot be funded at this time but should be identified and prioritized. Chief among them is increasing staffing levels and contributions to depreciation accounts.

This budget contains several important capital expenditures. They are all explained and justified in the budget document. Capital improvements include refurbishment of one crane on the Fish Dock, drilling a new saltwater well for the fish grinder, refurbishment of the fire carts, a new outboard motor for the harbor skiff, and a patrol truck.

Budget Priorities

If the revenue picture were to change in a positive way, there are several priority items that I would recommend be added to the budget or receive increased funding.

- Depreciation: The depreciation account fund balance is insufficient for the amount of assets the port and harbor owns and maintains and transfers to this account are far below what is recommended by the auditors.
- Funding for refurbishment of another crane.
- Funding for a Port Operations Specialist.

Budget Policy Considerations

- Depreciation: The depreciation account remains insufficient given the assets of the Port and Harbor. This account took a big hit when \$500,000 was transferred recently to the Port Bond Reserves Account. We need to find ways to increase contributions to this fund.
- Revenues for Operations: Fees were increased recently to cover anticipated bond payments. However, this left little room for additional fee adjustments to cover increasing maintenance and operations costs. We recommend that the Council commission an independent port and harbor rate study to determine if fees are adequate and what level of revenue is necessary for sustainability.
- Staffing levels: Staffing levels have not changed for many years but duties and responsibilities have increased dramatically. Most evenings there is only one harbor officer on duty which is a bit risky considering the total value of not only the port and harbor assets, but the value of assets mooring in or otherwise using the facilities.
- Revenues Generally: Significant structural changes are occurring in both the commercial and sport fishing industries. It will be important to monitor these changes and their potential impacts upon the revenues and business model of the port and harbor.

Water and Sewer Special Revenue Fund

There is good news overall about the Water and Sewer Special Revenue Fund. This proposed budget is balanced and there is no need to dip into the reserves, raise fees, or make unsustainable cuts to an

already lean budget. The Fund is expected to be operating in the black in 2013 which is good news for all. The fee adjustments adopted by the Council this past summer appear to be having the desired effect.

Revenues for water and sewer services are projected to increase in 2013 due in part to fee adjustments adopted last year. The revenue numbers are a little skewed by the PERS Relief adjustment which occurs in all of the budgets. But in short, the projected revenues are sufficient to cover budgeted expenditures. The budget is balanced in the sense that expenditures do not exceed revenues.

Expenditures for basic maintenance and operations have changed very little from last year. The water and sewer Superintendent and his staff should be commended for providing a very lean and efficient operating budget. The increases in expenditures shown are mostly attributable to PERS relief, a small increase in the administration fee, and increases in the cost of things like fuel and electricity. This budget transfers the minimal amount (\$200,000) into the depreciation account. More would be desirable.

The draft budget contains a number of capital expenditures. In addition to the cost of new equipment that is shared with Public Works, the capital budget also contains funding for new lift station equipment, sewer treatment plant odor control and bar screen equipment, and sewer pipeline inspection equipment. If more revenues become available, it is recommended that they be placed into the depreciation account.

Policy Considerations

- Increasing Customers: This has been discussed many times before. One of the fundamental flaws that needs to be addressed is that we have an expensive and expansive treatment, collection and distribution infrastructure and very few customers to pay for maintenance and operations. There are many ideas for increasing the customer base from in-filling, to expanding the system to the rest of the city, to identifying new buyers for bulk water. All of these ideas should be explored further.
- Rate Model: The rate model and fee structure that was approved last summer appears to be working. It looks like it will generate the revenue that is needed. A Rate Study Committee has been appointed to review the current rate model and made recommendations to the Council. The Council would be well advised to carefully consider any recommendations that change the rate model again. We look forward to seeing the recommendations of the Committee. While almost any model can be improved, the current model is a pretty good one and it has been reviewed several times by independent analysts from the state and a university.

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 are 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

2013 PROPOSED BUDGET DEVELOPMENT SCHEDULE

DATE	TIME	EVENT
7/23/2012	6:00 PM	Budget Schedule to Council.
8/3/2012		Submit to departments, budget work sheets including salary and fringe benefit costs.
8/13/2012	5:00 PM	During Committee of the Whole, Council to discuss budget priorities for the coming year.
8/13/2012	6:00 PM	Regular Meeting-Public Hearing, Council to seek public input on budget priorities for the coming year.
8/17/2012		Complete budget work sheets, including narratives, and justifications to Finance.
8/27/2012	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund.
9/4/2012		Compile data and return copy to departments for review.
9/10/2012	Week of	City Manager & Finance Director review budget requests with Department Heads.
9/10/2012		Preliminary budget assumptions to Council.
9/24/2012		City Manager submits Draft Proposed Budget to Council.
10/8/2012	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour.
10/8/2012	6:00 PM	Regular Meeting - Public Hearing.
10/22/2012	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
10/22/2012	6:00 PM	Regular Meeting-Budget Ordinance and Fee/Tariff Resolutions Introduced.
11/26/2012	5:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
11/26/2012	6:00 PM	Regular Meeting - Public Hearing.
12/10/2012	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.

ALASKA – KENAI PENINSULA – CITY OF HOMER



Land area

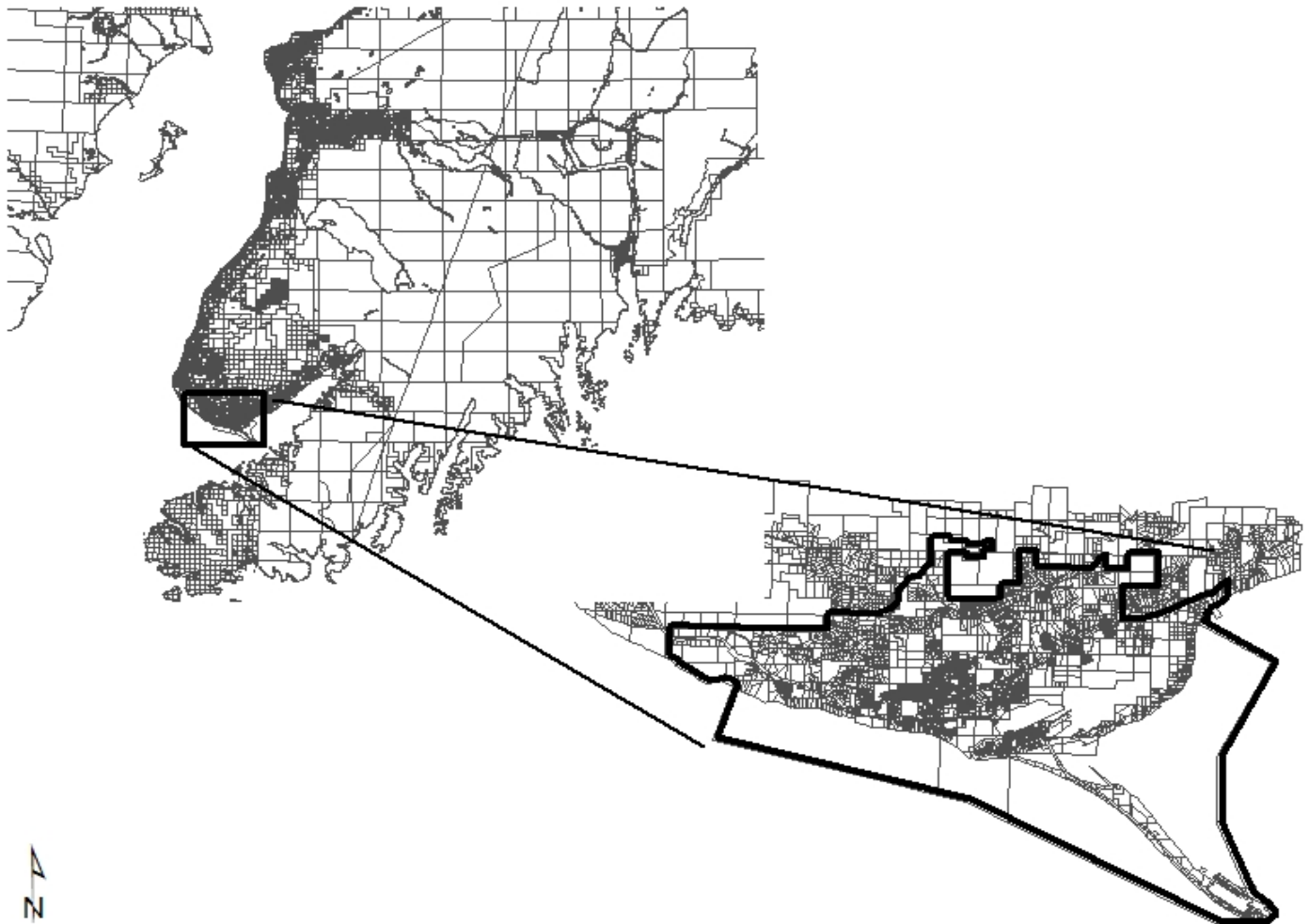
15 square miles of land and 10.5 square miles of water.

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#



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 12-47(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER,
ALASKA, APPROPRIATING FUNDS FOR THE CALENDAR
YEAR 2013 FOR THE GENERAL FUND, THE WATER-
SEWER FUND, THE PORT/HARBOR FUND, DEBT FUNDS,
AND 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 2013 are appropriated as follows:

General Fund	\$11,567,604
Water-Sewer Fund	\$ 3,596,295
Port/Harbor Fund	\$ 5,857,244
Capital Projects	\$ 2,372,916
Internal Service Funds	\$ <u>2,169,416</u>
Total Expenditures	\$ 25,563,475

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.

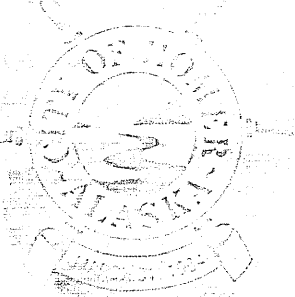
Section 5. The property tax mill levy is set at 4.5 mills for 2013.

Section 6. This Ordinance is limited to approval of the Budget and appropriations for
Calendar Year 2013, is a non code Ordinance and shall become effective January 1, 2013.

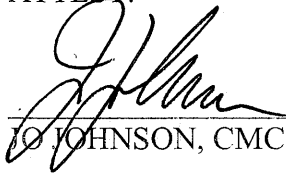
PASSED AND ENACTED by the Homer City Council on this 10th day of December,
2012.

CITY OF HOMER


MARY E. WYTHE, MAYOR



ATTEST:



JO JOHNSON, CMC, CITY CLERK

Introduction: 10/22/12
Public Hearing: 11/26/12 & 12/10/12
Second Reading: 12/10/12
Effective Date: 1/01/13

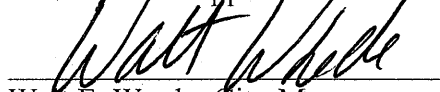
AYES: 5

NOES: 0

ABSTAIN: 0

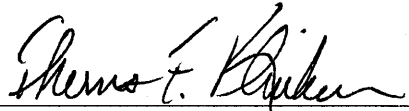
ABSENT: 1

Reviewed and approved as to form:



Walt E. Wrede, City Manager

Date: 12/14/12



Thomas Klinkner, City Attorney

Date: 12-18-12

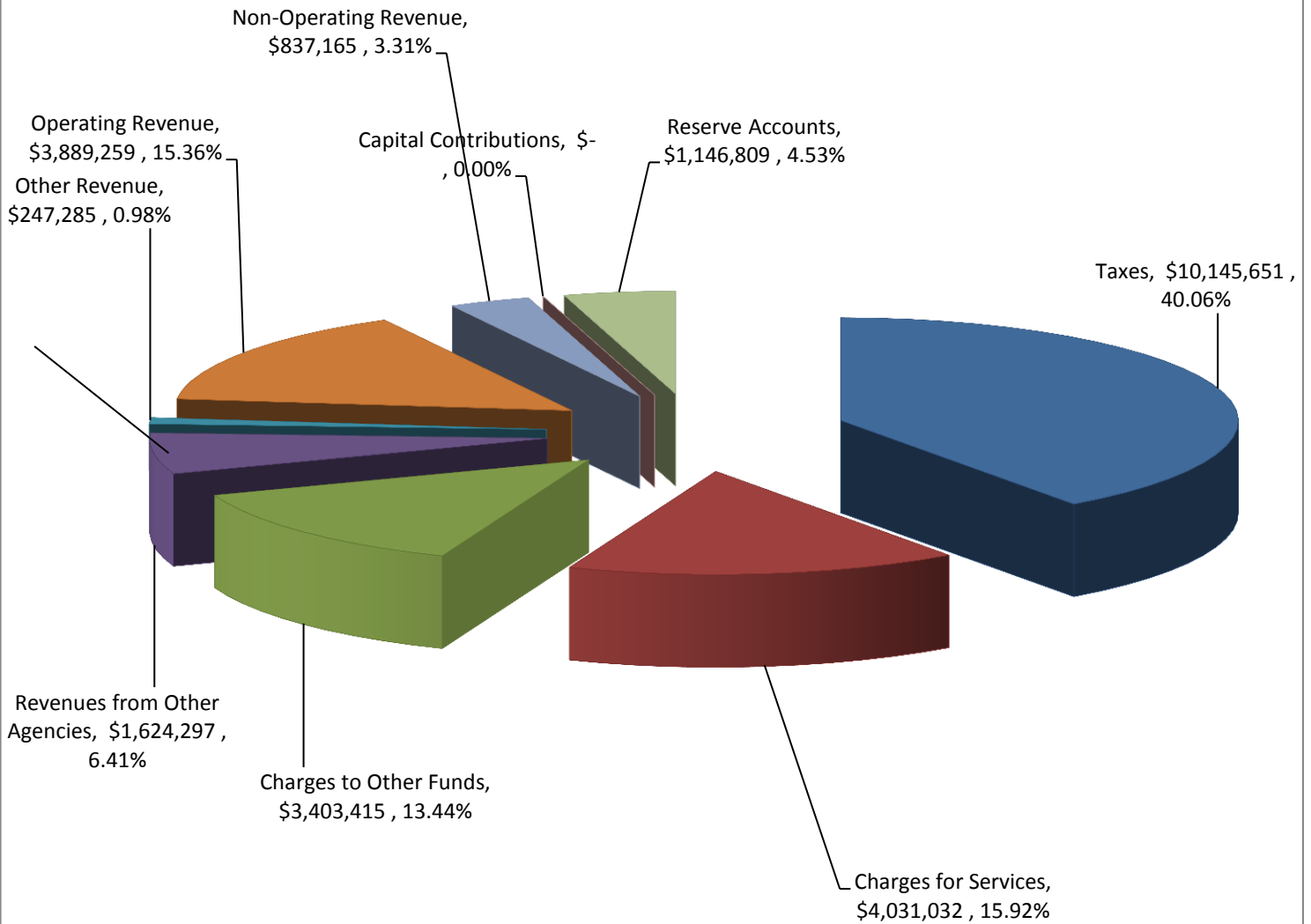
Fiscal Note: See Line Item Budget and detail.

City of Homer
2013 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	\$ 7,792,553	\$ 2,353,098	\$ -	\$ -	\$ -	\$ 10,145,651
Charges for Services	540,225	-	-	3,490,807	-	4,031,032
Charges to Other Funds	1,319,905	-	-	-	2,083,510	3,403,415
Revenues from Other Agencies	1,624,297	-	-	-	-	1,624,297
Other Revenue	247,285	-	-	-	-	247,285
Operating Revenue	-	-	3,889,259	-	-	3,889,259
Non-Operating Revenue	-	82,434	456,721	123,810	174,200	837,165
Reserve Accounts	-	1,146,809	-	-	-	1,146,809
Total Revenues	11,524,265	3,582,341	4,345,980	3,614,617	2,257,710	\$ 25,324,913
Expenditure/Expenses						
Personnel	7,878,463	-	1,759,448	1,780,738	-	11,418,649
Operations & Maintenance	3,334,819	-	1,167,106	974,371	2,169,416	7,645,712
Capital Outlay	-	1,082,250	-	-	-	1,082,250
Debt Service	99,824	1,063,502	-	-	-	1,163,326
Other Charges	-	227,164	532,436	560,306	-	1,319,906
Operating Transfers	254,498	-	904,375	280,880	-	1,439,753
Depreciation Expense	-	-	1,493,879	-	-	1,493,879
Total Expenditures/Expenses	11,567,604	2,372,916	5,857,244	3,596,295	2,169,416	\$ 25,563,475
Change in Fund Balance/Net Earnings	(43,339)	1,209,425	(1,511,264)	18,322	88,294	\$ (238,562)
Beginning Fund Balance/Net Assets	5,489,642	5,898,625	37,204,438	3,180,543	173,105	51,946,353
Ending Fund Balance/Net Assets	5,446,303	7,108,050	35,693,174	3,198,865	261,399	\$ 51,707,791

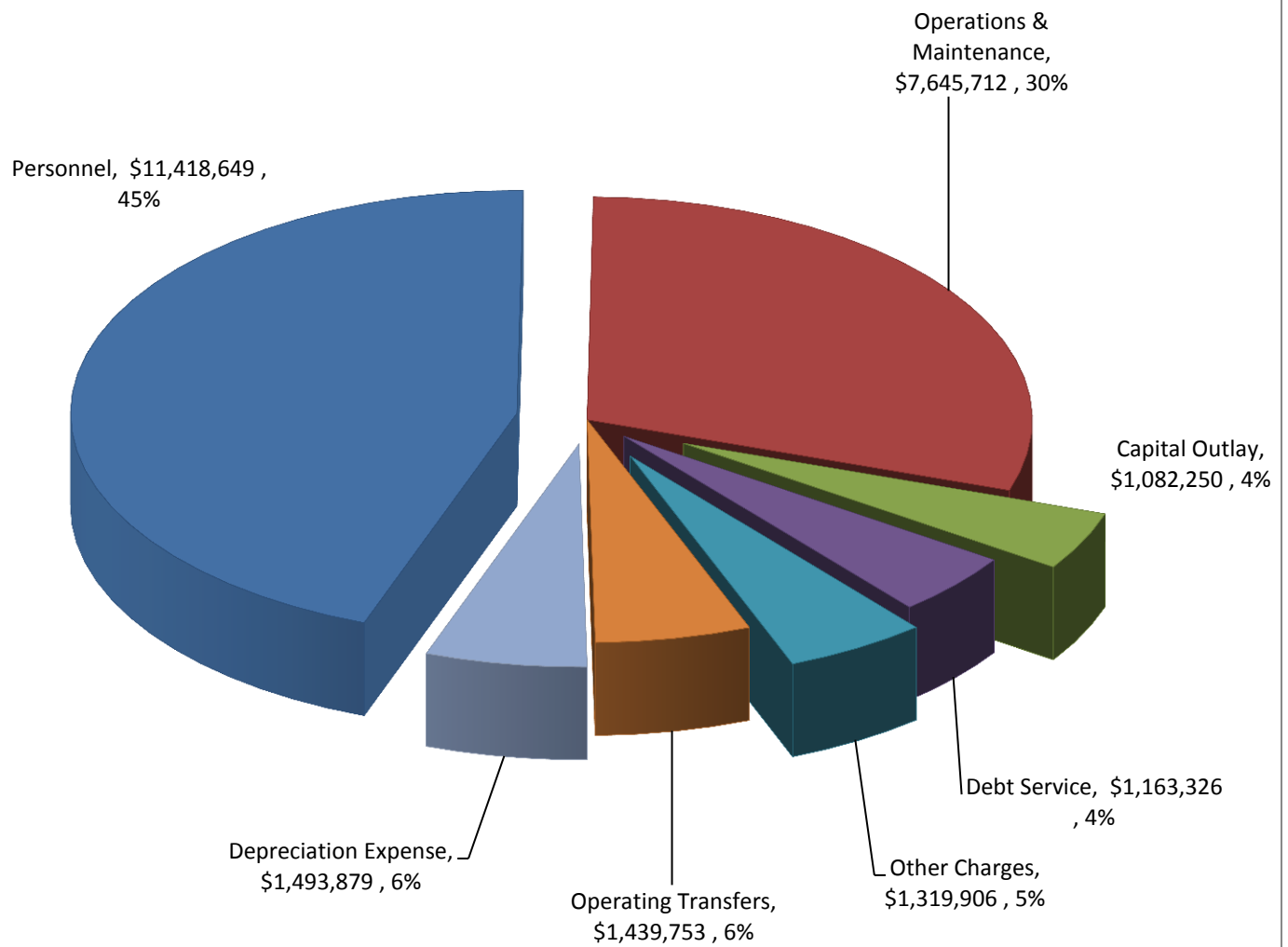
**CITY OF HOMER
2013 OPERATING BUDGET**

**TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2013
\$25,172,358**



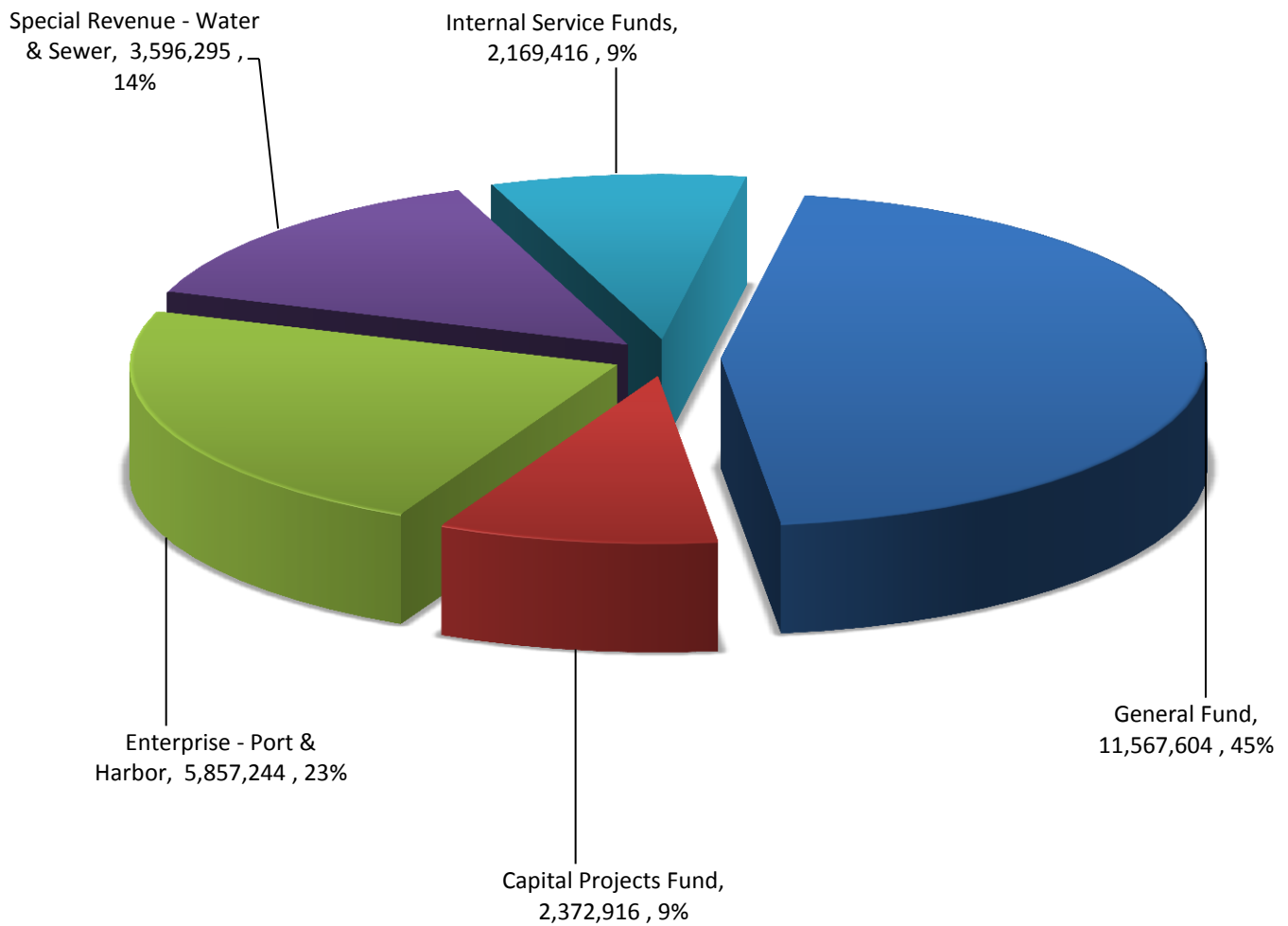
**CITY OF HOMER
2013 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2013 - \$25,563,475**



**CITY OF HOMER
2013 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2013 - BY FUNCTION
25,563,475**



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

CITY OF HOMER

Revenue Assumptions Budget 2013

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 2013 budget reflects a slight increase 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>
2009	\$628,982,862	3.2%	Actual	\$2,676,885	-2.5%	Actual
2010	\$607,561,812	-3.4%	Actual	\$2,703,473	1.0%	Actual
2011	\$602,304,712	-.9%	Actual	\$2,680,082	-0.9%	Actual
2012	\$603,000,000	.1%	Budget	\$2,612,109	-2.5%	Budget
2013	\$625,000,000	3.6%	Budget	\$2,781,069	6.5%	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>
2013	\$20,000	1,076	\$21,160,300	.0045	\$96,840

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>
2009	\$31,030,146	24.2%	Actual	\$179,288	20.7%	Actual
2010	\$38,412,787	23.8%	Actual	\$171,327	-4.4%	Actual
2011	\$25,118,151	-34.6%	Actual	\$154,422	-9.9%	Actual
2012	\$35,000,000	39.3%	Budget	\$149,363	-3.3%	Budget
2013	\$35,000,000	0.0%	Budget	\$155,000	3.8%	Budget

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2009	\$58,999	(8.8%)	Actual
2010	\$54,662	(7.4%)	Actual
2011	\$50,118	(8.3%)	Actual
2012	\$60,000	16.5%	Budget
2013	\$60,000	0.0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2013

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 2013.

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). Non-prepared foods are exempt from sales tax for the months of September through May.

<u>Year</u>	<u>General Fund</u>	<u>HART</u>	<u>HASWP</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
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	\$4,681,222	\$1,179,108	\$1,179,108	\$7,056,404	6.8%	Actual
2012	\$4,400,220	\$1,099,890	\$1,099,890	\$6,600,000	-6.5%	Budget
2013	\$4,706,902	\$1,176,549	\$1,176,549	\$7,060,000	7.0%	Budget

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2009	\$30,000	.6%	Actual
2010	\$27,582	-3.0%	Actual
2011	\$59,183	114.6%	Actual
2012	\$28,852	-51.3%	Budget
2013	\$28,852	0%	Budget

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2009	\$19,550	-31.5%	Actual
2010	\$25,450	30.2%	Actual
2011	\$20,400	-19.8%	Actual
2012	\$22,000	7.84%	Budget
2013	\$22,000	7.84%	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>
2009	\$16,065	-53.0%	Actual
2010	\$13,281	-17.3%	Actual
2011	\$17,460	31.5%	Actual
2012	\$14,000	-19.8%	Budget
2013	\$14,000	0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2013

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>
2009	\$444,087	6.7%	Actual
2010	\$540,506	21.7%	Actual
2011	\$562,385	4.05%	Actual
2012	\$611,099	46.8%	Budget
2013	\$637,218	4.1%	Budget

4504 Borough 911

Revenue estimates based on those furnished by Police Department. This line item is budgeted at \$49,920, per contract.

4505 Police Special Services

Annual contract with State of Alaska for jail services is budgeted at \$36,000.

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>
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>
2009	\$65,736,750	.001	\$65,737	14.11%	Actual
2010	\$68,249,700	.001	\$68,250	3.82%	Actual
2011	\$65,974,300	.001	\$65,974	-3.33%	Actual
2012	\$63,176,400	.001	\$63,176	-4.24%	Projected
2013	\$65,000,000	.001	\$65,000	0%	Budget

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.

CITY OF HOMER

Revenue Assumptions Budget 2013

GENERAL FUND CONTINUED

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 2013.

4151 Assessment Interest Based on the assessments due for 2013.

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 2013.

4151 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2013.

WATER / SEWER FUNDS – A new Rate Model was adopted by Council for the 2009/2010 Operating Budget. Council reviewed the current rates in 2011. Currently, a Water/Sewer Task Force has been tasked with reviewing the current water/sewer rate model that will be introduced to council in 2013.

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>
2009	\$455,712	\$1,035,770	\$23,503	Actual
2010	\$460,681	\$1,154,757	\$31,318	Actual
2011	\$443,853	\$1,230,033	\$33,594	Actual
2012	\$713,541	\$ 932,560	\$32,000	Budget
2013	\$650,210	\$1,085,530	\$32,000	Budget

CITY OF HOMER

Revenue Assumptions Budget 2013

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>
2009	\$589,008	\$846,763	\$26,030	Actual
2010	\$634,165	\$818,798	\$17,925	Actual
2011	\$600,522	\$882,664	\$16,036	Actual
2012	\$953,785	\$582,305	\$20,000	Budget
2013	\$808,648	\$777,952	\$20,000	Budget

PORT & HARBOR – In 2012, Port & Harbor increased rates to cover the costs of anticipated bond payments.

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 2013

PORT & HARBOR CONTINUED:

-----Transient-----						
	4625	4626	4627	4624	4628	
<u>Year</u>	<u>Reserved</u>	<u>Annual</u>	<u>Semi-Annual</u>	<u>Monthly</u>	<u>Daily</u>	<u>Basis</u>
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	880,218	124,919	66,317	389,944	86,890	Actual
2012	849,750	113,300	84,460	397,580	72,100	Budget
2013	1,012,250	143,656	76,264	448,435	99,923	DM Bud

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.

4642 Pioneer Dock Docking Based on estimated use.

CITY OF HOMER

Revenue Assumptions Budget 2013

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>
2009	538,517	Actual
2010	542,136	Actual
2011	372,722	Actual
2012	416,000	Budget
2013	392,000	DM Bud

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>
2009	272,608	Actual
2010	250,917	Actual
2011	228,734	Actual
2012	230,000	Budget
2013	230,000	DM Bud

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.

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.

CITY OF HOMER

Revenue Assumptions Budget 2013

PORT & HARBOR CONTINUED:

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 - 2013

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Underground Tanks 5223	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$75,066	\$470	\$121,479	\$75,873	\$89,105	\$33,222	\$2,300	\$10,139	\$0	\$196,037	\$603,691
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$196,037	\$196,037
Mayor/ Council	-	-	\$2,249	-	-	-	-	-	-	-	\$2,249
Clerk	-	-	\$2,333	-	-	-	-	-	-	-	\$2,333
Manager	-	-	\$1,654	-	-	-	-	-	-	-	\$1,654
Personnel	-	-	\$865	-	-	-	-	-	-	-	\$865
Community Recreation			\$955								\$955
Information System		-	\$1,340	-	-	-	-	-	-	-	\$1,340
Leased Property	\$2,124	-	\$165	-	-	-	-	-	-	-	\$2,289
Finance	-	-	\$5,290	-	-	-	-	-	-	-	\$5,290
Planning	-	-	\$2,992	-	-	-	-	-	-	-	\$2,992
City Hall	\$2,478	\$470	\$1,163	\$877	-	-	-	-	\$0	-	\$4,988
Library	\$6,498	-	\$5,802	-	-	-	-	-	-	-	\$12,300
Airport	\$2,313	-	\$1,513	-	-	-	-	-	-	-	\$3,826
Fire	\$1,786	-	\$7,015	\$17,356	-	-	-	-	-	-	\$26,157
Police-Admin	\$1,363	-	\$21,891	\$14,094	\$16,039	-	-	-	-	-	\$53,387
Police-Jail	-	-	-	-	\$73,066	-	-	-	-	-	\$73,066
Police-Animal	\$805	-	\$1,521	-	-	-	-	-	-	-	\$2,326
PW	\$1,751	-	\$15,931	\$11,473	-	-	-	\$10,139	-	-	\$39,293
Water	\$14,750	-	\$11,670	\$11,473	-	-	-	-	\$0	-	\$37,892
Sewer	\$8,433	-	\$11,582	\$11,473	-	-	-	-	\$0	-	\$31,488
Port	\$32,766	-	\$25,549	\$9,128	-	\$33,222	\$2,300	-	\$0	-	\$102,965
Seawall	-										\$0
Ins. Allocation	\$ 75,066	\$ 470	\$ 121,479	\$ 75,873	\$ 89,105	\$ 33,222	\$ 2,300	\$ 10,139	\$ -	\$196,037	\$ 603,691
											\$ 603,691
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)	54.56%	0.00%	-20.81%	5.25%	-9.06%	10.27%	0.00%	175.96%	-100.00%	-13.06%	-5.54%

Audit Fee Allocation Budget 2013						
Account: 5211	Mayor/Council					
	Total		Finance	Water	Sewer	P & H
		54.00%		11.00%	11.00%	24.00%
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 2013 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund	Cross Total
Mayor & Council	\$ 316,224	\$252,990	\$4,372	\$4,372	\$9,472	\$9,108	\$35,910	316,224
<i>Distribution</i>		80.0%	1.4%	1.4%	3.0%	2.9%	11.4%	100.0%
City Clerk	357,737	146,722	19,783	19,783	42,863	41,214	87,374	357,737
<i>Distribution</i>		41.0%	5.5%	5.5%	12.0%	11.5%	24.4%	100.0%
Janitorial	129,490	110,066	-	-	-	-	19,423	129,490
Distribution- Salaries to PH only		85%	0%	0%	0%	0%	15%	100%
Janitorial	36,500	27,375	-	-	1,825	1,825	5,475	36,500
Distribution- Maintenance & Operations		75%	0%	0%	5%	5%	15%	100%
City Manager	230,816	94,666	12,764	12,764	27,655	26,592	56,374	230,816
<i>Distribution</i>		41.0%	5.5%	5.5%	12.0%	11.5%	24.4%	100.0%
Economic Development	158,592	65,045	8,770	8,770	19,002	18,271	38,734	158,592
<i>Distribution</i>		41.0%	5.5%	5.5%	12.0%	11.5%	24.4%	100.0%
Personnel/Publications	156,703	103,809	-	-	13,167	11,442	28,286	156,703
<i>Distribution</i>		66.25%	0.00%	0.00%	8.40%	7.30%	18.05%	100.00%
Information Technology	265,523	175,897	-	-	22,311	19,387	47,928	265,523
<i>Distribution</i>		66.25%	0.00%	0.00%	8.40%	7.30%	18.05%	100.00%
Finance	746,956	296,363	13,018	62,958	149,498	145,123	79,999	746,959
<i>Distribution</i>		39.67%	1.74%	8.43%	20.01%	19.43%	10.71%	100.00%
Planning Zoning	420,890	315,668	16,836	8,418	8,418	8,418	63,134	420,890
<i>Distribution</i>		75.0%	4.0%	2.0%	2.0%	2.0%	15.0%	100.0%
City Hall Complex	155,688	63,854	8,609	8,609	18,654	17,936	38,025	155,688
<i>Distribution</i>		41.0%	5.5%	5.5%	12.0%	11.5%	24.4%	100%
PW Eng-Inspection	13,300	9,829	-	40	1,742	1,689	-	13,300
Distribution- Maintenance & Operations		73.9%	0.0%	0.3%	13.1%	12.7%	0.0%	100%
Public Works Administration	266,437	229,402	-	13,055	-	-	23,979	266,437
Distribution- Labor, PH & HAWSP Only		86.1%	0.0%	4.9%	0.0%	0.0%	9.0%	100.0%
Public Works Administration	86,594	38,101	-	4,243	18,358	18,098	7,793	86,594
Distribution- Maintenance & Operations		44.0%	0.0%	4.9%	21.2%	20.9%	9.0%	100.0%
Allocation before adjustments	3,341,450	1,929,787	84,152	143,012	332,964	319,102	532,436	3,341,453
Total Water Allocation	\$3,341,450	\$1,929,787	\$84,152	\$143,012	\$332,964	\$319,102	\$532,436	\$3,341,453
Less Hydrant Reimbursement	(91,761)	-	-	-	(91,761)	-	-	(91,761)
Total Allocated	\$3,249,689	\$1,929,787	\$84,152	\$143,012	\$241,203	\$319,102	\$532,436	\$3,249,692
Percent of Allocation	100%	59.38%	2.59%	4.40%	7.42%	9.82%	16.38%	100.00%
COMPARISON OF ALLOCATION 2012 TO 2013								
PERCENT:								
2013 Adopted Budget	100.00%	59.38%	2.59%	4.40%	7.42%	9.82%	16.38%	100.00%
2012 Adopted Budget	100.00%	57.83%	5.31%	8.50%	6.71%	9.32%	12.33%	100.00%
DOLLARS:								
2013 Adopted Budget	\$3,249,689	1,929,787	\$84,152	\$143,012	\$241,203	\$319,102	\$532,436	3,249,692
2012 Adopted Budget	2,993,573	1,731,046	159,044	254,435	200,968	279,013	369,068	2,993,574
Difference (Decrease)	\$256,116	\$198,741	(\$74,892)	(\$111,423)	\$40,235	\$40,089	\$163,368	\$256,118

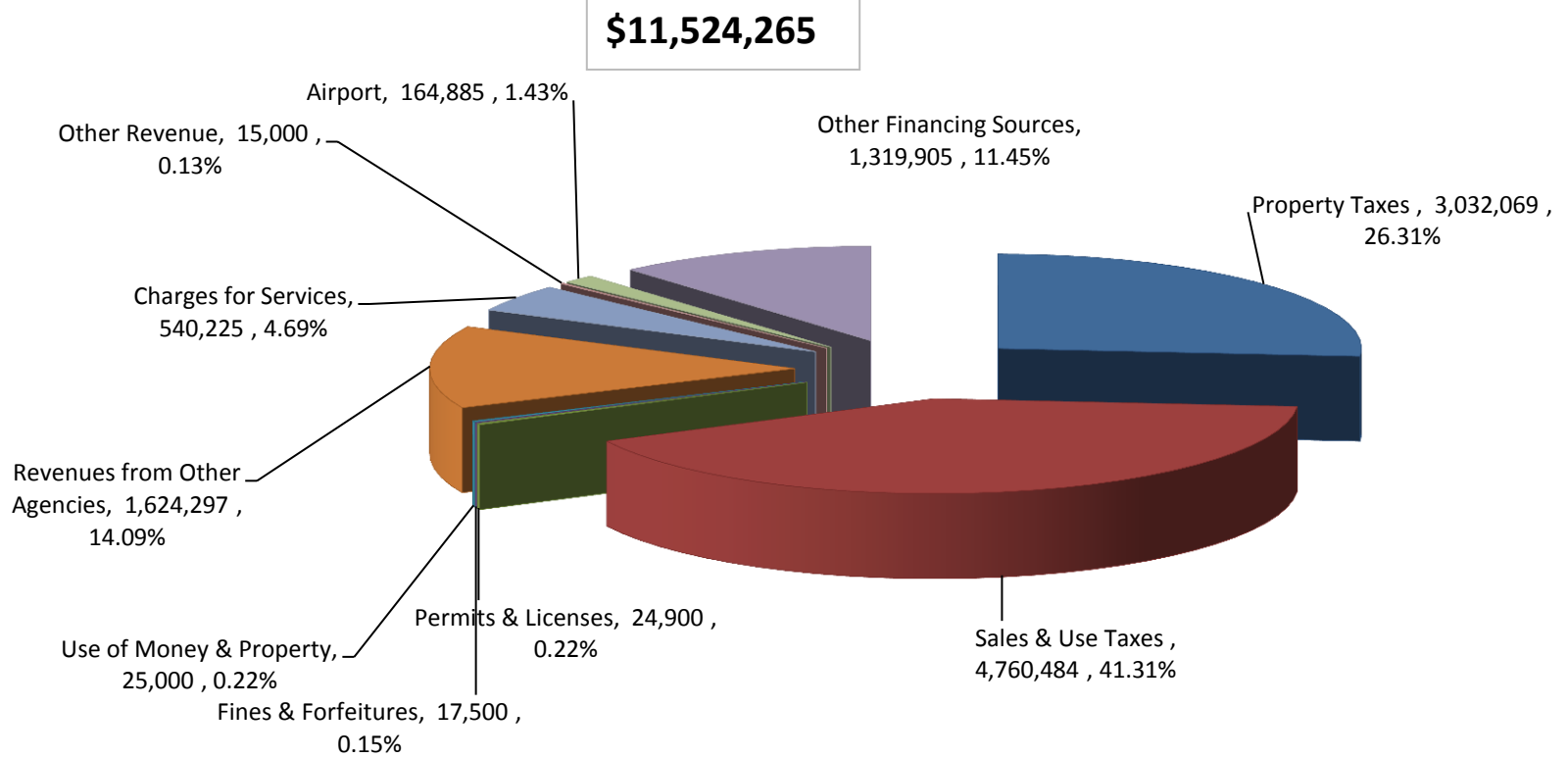
Transfer Schedule

CITY OF HOMER
2013 Operating Budget

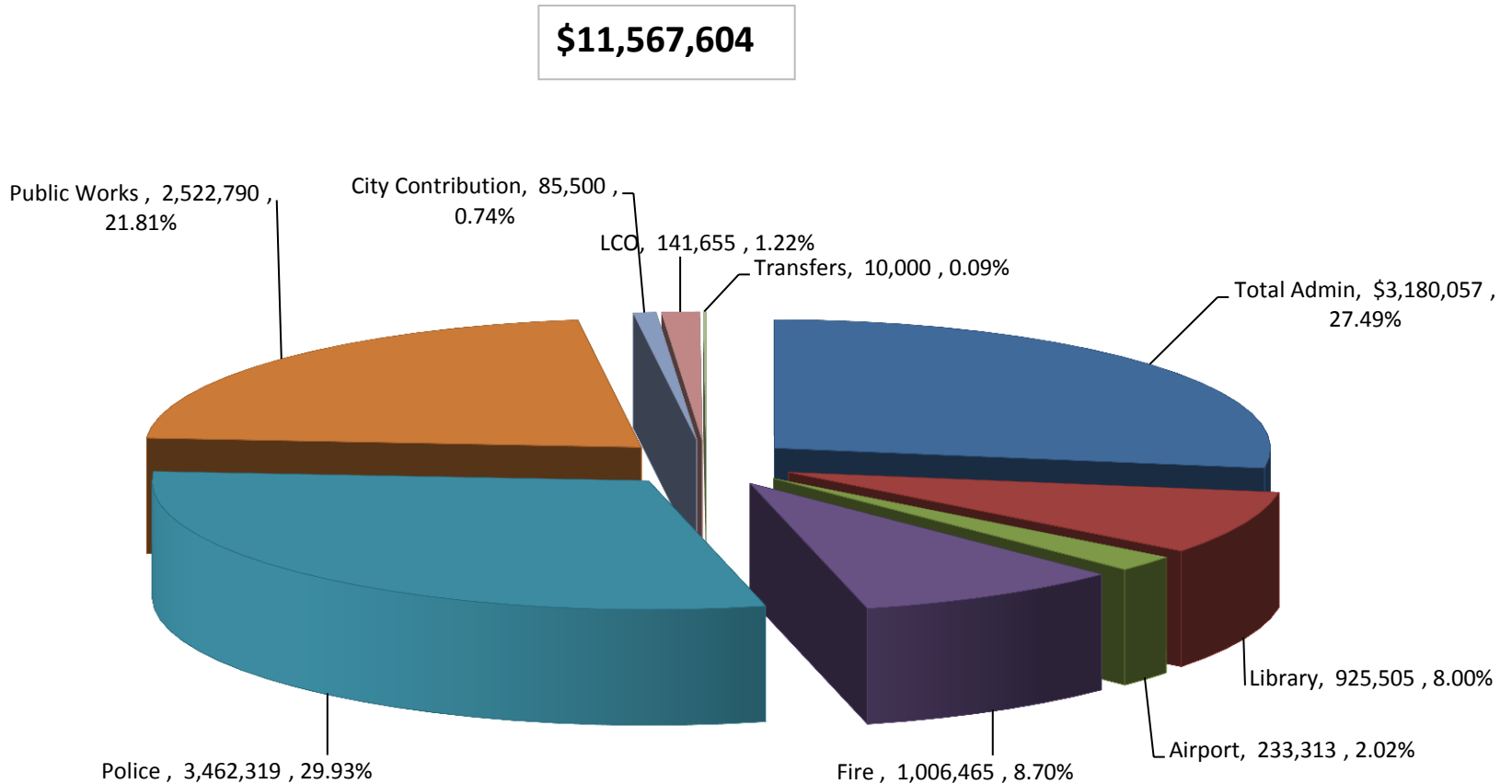
FROM:									
(TRANSFERS-	Fund #	DEPT #	AMOUNT	TO: (TRANSFERS-IN)	Fund #	DEPT #	AMOUNT	TOTALS	
General Fund	100		Acct 5990	Depreciation	156		Acct 4992		
		113	10,000	Information Tech Reserve		XXX	10,000		
		100	10,000	Seawall Maintenance		369	10,000		
									20,000
	100		Acct 5990	Fleet Reserves	152		Acct 4904		
		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 5106	Leave Cash Out	610		Acct 4904		
		360	141,655	Leave Cash Out		100	141,655		141,655
	100		Acct 5990	Revolving Energy Fund	620		Acct 4902		
		149	10,572	Repay Energy Fund		375	10,572		
		170	131			375	131		10,703
Total General Fund Transfers			254,498						254,498
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	21,824	Water - Leave Cash Out		400	21,824		
		500	25,574	Sewer - Leave Cash Out		500	25,574		47,398
	200		Acct 5990	Revolving Energy Fund	620		Acct 4902		
		400	12,864	Repay Energy Fund		375	12,864		
		500	20,618			375	20,618		33,482
Total Water Transfers			134,688				134,688		
Total Sewer Transfers			146,192				146,192		
Total Water/Sewer Transfers			280,880						280,880
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	327,672	Port & Harbor - Bond Reserve		382	327,672		327,672
	400		Acct 5106	Leave Cash Out	610		Acct 4904		
		600	42,163	Port & Harbor		600	42,163		42,163
	400		Acct 5990	Revolving Energy Fund	620		Acct 4902		
		600	3,291	Repay Energy Fund		375	3,291		
	400		Acct 5990	Revolving Energy Fund	456		Acct 4902		
		600	14,252			380	14,252		17,543
Total Port & Harbor Transfers			857,378						857,378
TOTAL TRANSFERS OUT			1,392,756	TOTAL TRANSFERS IN					1,392,756

**CITY OF HOMER
2013 OPERATING BUDGET**

**WHERE THE MONEY COMES FROM, GENERAL FUND REVENUE
PROJECTIONS - FY2013**

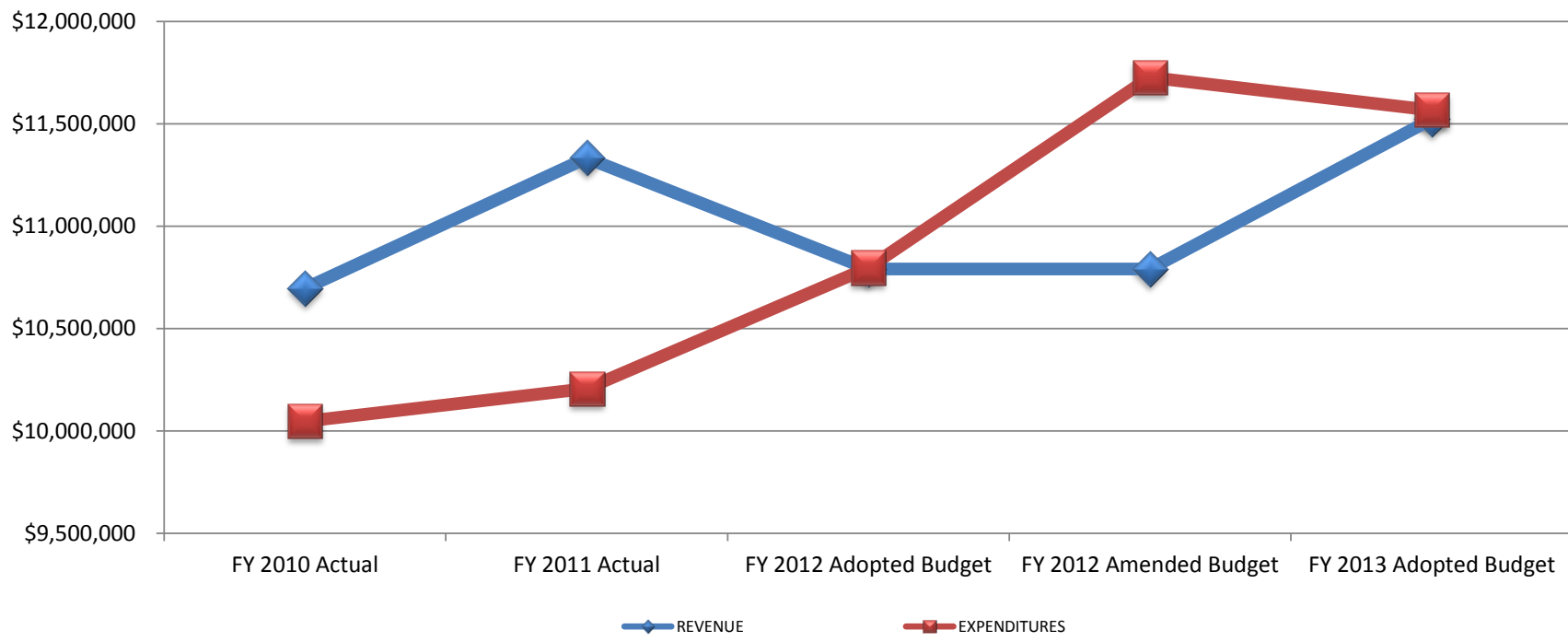


**WHERE THE MONEY GOES, GENERAL FUND EXPENDITURES
PROJECTIONS - FY2013**

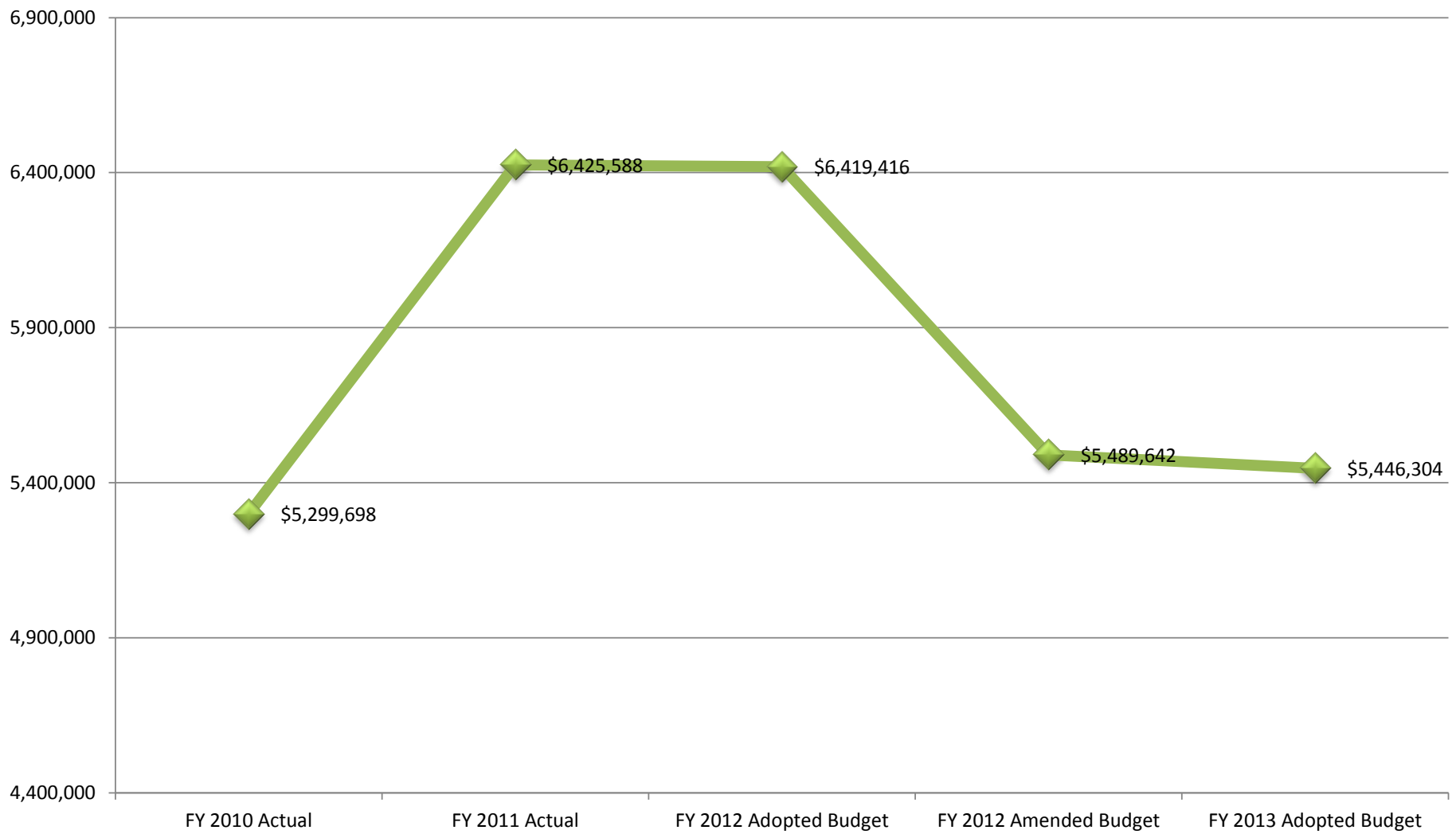


**CITY OF HOMER
2013 OPERATING BUDGET**

**GENERAL FUND
REVENUES AND EXPENDITURES**



**GENERAL FUND
AVAILABLE FUND BALANCE**



**CITY OF HOMER
2013 OPERATING BUDGET**

FUND: 100 GENERAL FUND COMBINING STATEMENT

FUND BUDGET:	FY 2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	FY2014 Budget Projection	FY2015 Budget Projection
REVENUE							
Property Taxes	\$ 2,960,163	\$ 2,922,280	\$ 2,844,472	\$ 2,844,472	\$ 3,032,069	\$ 3,092,710	\$ 3,154,564
Sales & Use Taxes	4,463,546	4,763,805	4,451,802	4,451,802	4,760,484	4,855,694	4,952,808
Permits & Licenses	22,965	25,040	24,900	24,900	24,900	25,398	25,906
Fines & Forfeitures	15,551	17,460	15,500	15,500	17,500	17,850	18,207
Use of Money & Property	15,308	31,680	16,000	16,000	25,000	25,500	26,010
Revenues from Other Agencies	1,252,709	1,629,064	1,334,469	1,334,619	1,624,297	1,656,783	1,689,919
Charges for Services	529,636	483,462	527,725	527,725	540,225	551,030	562,051
Other Revenue	19,317	32,722	10,000	10,000	15,000	15,300	15,606
Airport	166,666	168,569	179,885	179,885	164,885	168,183	171,547
Total General Fund Revenue	\$9,445,860	\$10,074,081	\$9,404,753	\$9,404,903	\$10,204,360	\$10,408,448	\$10,616,618
Transfers from other Funds							
Charges to Other Funds	1,251,184	1,259,098	1,387,140	1,387,140	1,319,905	1,346,303	1,373,229
Total Transfer from other Funds	1,251,184	1,259,098	1,387,140	1,387,140	1,319,905	1,346,303	1,373,229
Total Revenues & Transfers	\$10,697,044	\$11,333,179	\$10,791,893	\$10,792,043	\$11,524,265	\$11,754,751	\$11,989,847
Expenditures							
* Personnel	7,096,592	7,094,872	7,146,151	7,204,051	7,878,463	8,036,033	8,196,754
Operations & Maintenance	2,664,500	2,829,910	3,108,844	3,422,721	3,334,819	3,401,515	3,469,545
Debt Service	106,670	99,824	99,824	99,824	99,824	99,824	99,824
Total Operating Expenditures	9,867,762	10,024,606	10,354,819	10,726,596	11,313,106	11,537,372	11,766,123
Operating Surplus before Transfers	829,282	1,308,573	437,075	65,448	211,159	217,379	223,724
Operating Transfers To:							
384 City Hall Depreciation Reserve	-	-	10,000	30,000	-	10,000	10,000
385 Parks & Recreation Res.	-	-	20,000	60,000	-	20,000	20,000
387 Planning Projects Reserve	-	-	10,000	30,000	-	-	-
388 Airport Terminal Depreciation Reserve	-	-	15,000	45,000	-	15,000	15,000
390 Library Depreciation Reserve	-	-	15,000	45,000	-	15,000	15,000
393 Fire Depreciation Reserve	-	-	30,000	90,000	-	30,000	30,000
394 Police Depreciation Reserve	-	-	30,000	90,000	-	30,000	30,000
395 PW Depreciation Reserve	-	-	50,000	150,000	-	50,000	50,000
396 Leased Property Depreciation	-	-	-	20,000	-	-	-
XXX Information Technology Reserve	-	-	-	-	10,000	10,000	10,000
380-383 Fleet Allocation Reserve	-	-	82,140	246,420	82,140	82,140	82,140
367 Public Arts Reserve	-	-	5,000	8,000	-	5,000	5,000
369 Seawall Maintenance Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
174-732 Junk Cars	10,000	-	-	-	-	-	-
Animal Control Debt	45,372	60,136	52,754	52,754	-	-	-
620 Revolving Energy Fund Repayment	-	-	-	10,867	10,703	10,703	10,703
360 Leave Cash Out Bank	114,602	112,547	113,352	113,352	141,655	141,655	141,655
Total Operating Transfers:	179,974	182,683	443,246	1,001,393	254,498	429,498	429,498
Total Expenditures & Operating Transfers	10,047,736	10,207,289	10,798,065	11,727,989	11,567,604	11,679,027	11,907,778
Total Deficit/Surplus	649,308	1,125,890	(6,171)	(935,945)	(43,339)	75,724	82,069
Beginning Fund Balance	4,650,389	5,299,698	6,425,588	6,425,588	5,489,642	5,446,304	5,522,028
Ending Fund Balance	5,299,698	6,425,588	6,419,416	5,489,642	5,446,304	5,522,028	5,604,097
Fund Balance Adjustment (PERS)							
Available Fund Balance	\$ 5,299,698	\$ 6,425,588	\$ 6,419,416	\$ 5,489,642	\$ 5,446,304	\$ 5,522,028	\$ 5,604,097

**CITY OF HOMER
2013 OPERATING BUDGET**

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS		
	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY 2013 Adopted Budget	Increase (Decrease)
Administration						
Mayor & Council	4,914	4,907	(7)	280,629	311,317	30,688
City Clerk	295,647	326,521	30,874	40,318	52,383	12,065
City Clerk-Elections	4,894	4,889	(5)	11,100	11,100	-
Manager	220,073	226,219	6,146	18,103	20,254	2,151
Personnel	102,744	110,145	7,402	21,873	54,265	32,392
Econ Development	101,161	116,767	15,606	31,435	49,775	18,340
Information Technology	136,234	195,633	59,398	71,746	72,740	994
Leased Property	-	-	-	87,028	49,028	(38,000)
Community Schools	87,281	108,599	21,318	25,014	24,855	(159)
Finance	716,671	776,664	59,994	52,785	49,890	(2,895)
Planning	391,319	418,475	27,156	30,010	29,942	(68)
City Hall	-	-	-	260,004	155,688	(104,316)
Total Administration	\$ 2,060,939	\$ 2,288,820	227,881	\$ 930,044	\$ 881,237	(48,807)
Library						
Library	544,432	603,621	59,189	203,400	215,060	11,660
Library State Grant	-	-	-	7,000	7,000	-
Total Library	\$ 544,432	\$ 603,621	\$ 59,189	\$ 210,400	\$ 222,060	\$ 11,660
Total Airport Terminal	\$ 64,226	\$ 63,332	\$ (894)	\$ 158,662	\$ 159,409	\$ 747
Fire						
Administration	228,846	227,061	(1,786)	193,243	170,882	(22,362)
Fire Services	204,670	224,530	19,861	77,000	87,000	10,000
Emergency Medical Services	203,985	223,793	19,808	57,650	58,200	550
Total Fire	\$ 637,501	\$ 675,384	\$ 37,883	\$ 327,893	\$ 316,082	\$ (11,812)
Police						
Administration	205,388	308,486	103,098	296,572	292,387	(4,185)
Dispatch Services	543,266	542,830	(436)	45,600	40,600	(5,000)
Investigations	229,432	237,312	7,880	26,300	26,300	-
Patrol	1,076,075	1,114,273	38,198	7,000	7,000	-
Jail	547,975	568,252	20,278	152,353	144,066	(8,287)
Animal Control	-	-	-	166,254	165,813	(441)
Total Police	\$ 2,602,136	\$ 2,771,153	169,016	\$ 694,079	\$ 676,166	\$ (17,913)
Public Works						
Administration	219,543	353,410	133,867	88,107	86,594	(1,513)
General Maintenance	186,496	193,087	6,591	130,450	133,950	3,500
Gravel Road	26,035	28,797	2,762	89,500	89,500	-
Paved Street	77,822	86,107	8,285	52,106	52,106	0
Snow Removal	106,204	100,624	(5,581)	102,900	102,900	-
Parks/Recreation/Cemetery	221,672	238,381	16,709	160,772	162,755	1,983
Motor Pool	165,633	169,646	4,013	336,360	316,760	(19,600)
Engineering/Inspection	169,040	176,612	7,572	12,380	13,300	920
Janitorial	122,370	129,490	7,120	33,000	36,500	3,500
Total Public Works	\$ 1,294,816	\$ 1,476,154	\$ 181,338	\$ 1,005,575	\$ 994,365	\$ (11,211)
Contributions						
City Contribution	-	-	-	96,067	85,500	(10,567)
Total City Contributions	\$ -	\$ -	\$ -	\$ 96,067	\$ 85,500	\$ (10,567)
Other Reserves						
Leave Cash Out Reserve	-	-	-	-	-	-
Public Arts	-	-	-	-	-	-
Seawall Reserves	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations	\$ 7,204,051	\$ 7,878,463	\$ 674,412	\$ 3,422,721	\$ 3,334,819	\$ (87,902)

**CITY OF HOMER
2013 OPERATING BUDGET**

CAPITAL OUTLAYS, TRANSFERS & RESERVES			DEBT SERVICE			Budget			
FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY 2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	
-	-	-	-	-	-	285,543	316,224	30,681	Administration
-	-	-	-	-	-	335,965	378,904	42,939	Mayor & Council
-	-	-	-	-	-	15,994	15,989	(5)	City Clerk
-	-	-	-	-	-	238,176	246,473	8,297	City Clerk-Elections
-	-	-	-	-	-	124,617	164,410	39,794	Manager
-	-	-	-	-	-	132,596	166,542	33,946	Personnel
-	10,000	10,000	-	-	-	207,980	278,373	70,393	Econ Development
-	-	-	-	-	-	87,028	49,028	(38,000)	Information Systems
-	-	-	-	-	-	112,295	133,454	21,159	Leased Property
-	-	-	-	-	-	769,456	826,554	57,099	Community Schools
10,000	-	(10,000)	-	-	-	431,329	448,417	17,089	Finance
10,000	-	(10,000)	-	-	-	270,004	155,688	(114,316)	Planning
\$ 20,000	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -	\$ 3,010,982	\$ 3,180,057	\$ 169,074	City Hall
									Total Administration
15,000	-	(15,000)	99,824	99,824	-	862,657	918,505	55,848	Library
-	-	-	-	-	-	7,000	7,000	-	Library
\$ 15,000	\$ -	\$ (15,000)	\$ 99,824	\$ 99,824	\$ -	\$ 869,657	\$ 925,505	\$ 55,848	Library State Grant
									Total Library
\$ 55,594	\$ 10,572	\$ (45,022)	\$ -	\$ -	\$ -	\$ 278,482	233,313	\$ (45,169)	Total Airport Terminal
45,000	15,000	(30,000)	-	-	-	467,090	412,943	(54,147)	Fire
-	-	-	-	-	-	281,670	311,530	29,861	Administration
-	-	-	-	-	-	261,635	281,993	20,358	Fire Services
\$ 45,000	\$ 15,000	\$ (30,000)	\$ -	\$ -	\$ -	\$ 1,010,394	\$ 1,006,465	\$ (3,929)	Emergency Medical Services
									Total Fire
45,142	15,000	(30,142)	-	-	-	547,102	615,873	68,771	Police
-	-	-	-	-	-	588,866	583,430	(5,436)	Administration
-	-	-	-	-	-	255,732	263,612	7,880	Dispatch Services
-	-	-	-	-	-	1,083,075	1,121,273	38,198	Investigations
-	-	-	-	-	-	700,328	712,318	11,991	Patrol
52,754	-	(52,754)	-	-	-	219,008	165,813	(53,195)	Jail
\$ 97,896	\$ 15,000	\$ (82,896)	\$ -	\$ -	\$ -	\$ 3,394,111	\$ 3,462,319	\$ 68,208	Animal Control
									Total Police
102,271	52,271	(50,000)	-	-	-	409,922	492,275	82,353	Public Works
-	-	-	-	-	-	316,946	327,037	10,091	Administration
-	-	-	-	-	-	115,535	118,297	2,762	General Maintenance
-	-	-	-	-	-	129,928	138,213	8,285	Gravel Road
-	-	-	-	-	-	209,104	203,524	(5,581)	Paved Street
20,000	-	(20,000)	-	-	-	402,445	401,136	(1,308)	Snow Removal
-	-	-	-	-	-	501,993	486,406	(15,587)	Parks/Recreation/Cemetery
-	-	-	-	-	-	181,420	189,912	8,492	Motor Pool
-	-	-	-	-	-	155,370	165,990	10,620	Engineering/Inspection
\$ 122,271	\$ 52,271	\$ (70,000)	\$ -	\$ -	\$ -	\$ 2,422,663	\$ 2,522,790	\$ 100,127	Janitorial
									Total Public Works
-	-	-	-	-	-	96,067	85,500	(10,567)	Contributions
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,067	\$ 85,500	\$ (10,567)	City Contribution
									Total City Contributions
113,352	141,655	28,303	-	-	-	113,352	141,655	28,303	Other Reserves
5,000	-	(5,000)	-	-	-	5,000	-	(5,000)	Leave Cash Out Reserve
10,000	10,000	-	-	-	-	10,000	10,000	-	Public Arts
\$ 128,352	\$ 151,655	\$ 23,303	\$ -	\$ -	\$ -	\$ 128,352	\$ 151,655	\$ 23,303	Seawall Reserves
\$ 499,113	\$ 254,498	\$ (229,615)	\$ 99,824	\$ 99,824	\$ -	\$ 11,210,712	\$ 11,567,604	\$ 356,895	Total Operations

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

EXPENDITURE SUMMARY BY LINE ITEM

				FY 2012 Adopted Budget	FY2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
		FY 2010 Actual	FY 2011 Actual					
<u>Salaries and Benefits</u>								
5101	Regular Employees	3,812,061	3,868,043	3,962,639	3,962,639	4,183,430	220,791	5.57%
5102	Fringe Benefits	2,670,447	2,667,992	2,593,721	2,593,721	3,131,746	538,025	20.74%
5103	P/T Employees	323,119	282,139	297,276	297,276	235,586	(61,690)	-20.75%
5104	Fringe Benefits P/T	64,855	54,835	52,891	52,891	81,389	28,498	53.88%
5105	Overtime	211,912	213,057	224,210	282,110	236,019	(46,091)	-16.34%
5107	Part Time Overtime	14,199	8,807	15,415	15,415	10,295	(5,120)	-33.22%
Total Salaries and Benefits		\$ 7,096,592	\$ 7,094,872	\$ 7,146,151	\$ 7,204,051	\$ 7,878,463	\$ 674,412	9.44%
<u>Maintenance and Operations</u>								
5201	Office Supplies	35,641	35,478	55,641	55,641	52,935	(2,706)	-4.86%
5202	Operating Supplies	153,788	176,496	205,270	205,270	207,770	2,500	1.22%
5203	Fuel/Lube	264,178	340,770	316,695	422,695	361,432	(61,263)	-14.49%
5204	Chemicals	65,190	71,253	79,000	79,000	79,000	-	0.00%
5205	Ammunition	14,232	9,664	12,000	12,000	12,000	-	0.00%
5206	Food/Staples	33,032	36,503	30,750	30,750	30,750	-	0.00%
5207	Vehicle/Boat Maintenance	132,269	171,505	131,500	156,500	158,500	2,000	1.28%
5208	Equipment Maintenance	22,632	23,804	46,300	46,300	44,707	(1,593)	-3.44%
5209	Building & Grounds Maintenance	89,292	50,593	65,975	74,535	67,975	(6,560)	-8.80%
5210	Professional & Special Services	518,744	559,255	555,823	557,523	621,800	64,277	11.53%
XXXX	Laundry Services for Prisoners	-	-	-	-	5,500	5,500	100.00%
5211	Accounting/Audit	36,252	41,262	46,568	46,568	46,568	-	0.00%
5213	Survey/Appraisal	-	305	4,500	4,500	4,500	-	0.00%
5214	Rent & Leases	98,915	80,122	103,913	113,913	112,803	(1,110)	-0.97%
5215	Communications	129,707	130,709	127,717	151,517	130,950	(20,567)	-13.57%
5216	Postage/Freight	23,056	20,864	29,830	29,830	28,750	(1,080)	-3.62%
5217	Electricity	184,858	216,832	207,886	227,186	218,488	(8,698)	-3.83%
5218	Water	35,485	41,272	40,732	40,732	40,204	(528)	-1.30%
5219	Sewer	34,943	41,958	38,514	38,514	38,014	(500)	-1.30%
5220	Refuse/Disposal	6,329	4,273	34,600	34,600	34,400	(200)	-0.58%
5221	Property Insurance	18,530	15,801	17,432	17,432	18,928	1,496	8.58%
5222	Auto Insurance	43,965	42,130	43,330	43,330	43,800	470	1.08%
5223	Liability Insurance	213,617	186,950	212,267	212,267	173,002	(39,265)	-18.50%
5224	Fidelity Bond Insurance	450	450	470	470	470	-	0.00%
5227	Advertising	20,175	18,262	29,617	29,617	30,200	583	1.97%
5228	Books	25,965	27,522	29,950	30,600	40,600	10,000	32.68%
5229	Periodicals	11,076	10,573	12,644	12,644	12,494	(150)	-1.19%
5230	Audio/Visual Materials	6,327	6,218	6,420	6,420	16,420	10,000	155.76%
5231	Tools/Equipment	59,753	93,976	91,575	174,575	98,950	(75,625)	-43.32%
5233	Computer/Related items	9,394	14,293	15,500	30,500	30,500	-	0.00%
5234	Recording/Permit Fees	749	266	1,000	1,000	1,000	-	0.00%
5235	Memberships/Dues	15,308	14,110	18,300	18,300	19,525	1,225	6.69%
5236	Transportation	21,742	16,795	31,719	31,719	37,050	5,331	16.81%
5237	Subsistence	6,660	4,402	17,618	17,618	19,318	1,700	9.65%
5238	Printing/Binding	3,564	4,886	12,500	12,500	11,500	(1,000)	-8.00%
5242	Janitorial	30	-	675	675	675	-	0.00%
5244	Snow Removal	7,080	14,363	16,780	27,080	22,500	(4,580)	-16.91%
5248	Lobbying	3,983	20,778	22,000	22,000	22,000	-	0.00%
5251	Pioneer Ave. Beautification	553	614	618	618	650	32	5.18%

**CITY OF HOMER
2013 OPERATING BUDGET**

**FUND 100
EXPENDITURE SUMMARY BY LINE ITEM**

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
5252	Credit Card Expenses	72	309	130	130	186	56	43.08%
5254	Cash Over/Short	(6)	33	-	-	50	50	0.00%
5280	Volunteer Incentive Program	23,989	18,860	39,500	39,500	39,500	-	0.00%
5282	City Hall Maintenance	1,852	2,672	3,000	3,000	8,000	5,000	166.67%
5283	Library Maintenance	5,174	15,724	12,500	12,500	15,000	2,500	20.00%
5284	Police Dept Maintenance	2,258	727	5,000	5,000	5,000	-	0.00%
5285	Fire Dept Maintenance	1,139	1,777	2,700	2,700	2,700	-	0.00%
5286	Old School Maintenance	4,312	3,817	8,500	8,500	8,500	-	0.00%
5287	Animal Shelter Maintenance	1,430	144	3,000	3,000	3,000	-	0.00%
5292	City Hall Motor Pool Maintenance	38	40	500	500	500	-	0.00%
5293	Police Dept Motor Pool Maintenance	7,157	15,711	20,000	20,000	20,000	-	0.00%
5294	Fire Dept Motor Pool Maintenance	16,911	12,161	15,000	15,000	15,000	-	0.00%
5601	Uniform/Clothing Allowance	31,487	28,299	33,900	33,900	34,300	400	1.18%
5602	Safety Equipment	17,136	14,032	39,850	39,850	38,400	(1,450)	-3.64%
5603	Employee Training	88,629	65,317	96,235	96,235	106,155	9,920	10.31%
5604	Public Education	833	1,807	3,000	3,000	2,500	(500)	-16.67%
5605	Sister Cities	5,878	-	-	-	-	-	0.00%
5614	Car Allowance	3,750	3,344	4,050	4,050	4,050	-	0.00%
5625	Impound Costs	2,000	1,980	2,500	2,500	2,500	-	0.00%
5630	Haven House	13,000	12,350	12,350	12,350	12,350	-	0.00%
5801	Pratt Museum	70,000	66,500	66,500	66,500	66,500	-	0.00%
5814	Homer Hockey Assoc.	-	-	-	10,567	-	(10,567)	-100.00%
5815	Parks & Rec Board	-	-	1,000	1,000	2,000	1,000	100.00%
5823	Fish Stocking	-	-	7,000	7,000	-	(7,000)	-100.00%
5830	Homer Foundation	20,000	19,000	19,000	19,000	19,000	-	0.00%
1E+09	ADA Compliance	-	-	-	-	3,000	3,000	100.00%
1E+09	Wellness Program	-	-	-	-	30,000	30,000	100.00%
		\$ 2,664,500	\$ 2,829,910	\$ 3,108,844	\$ 3,422,721	\$ 3,334,819	225,975	6.60%
Capital Outlay, Transfers and Reserves								
5106	Leave Cash Out	114,602	112,547	113,352	113,352	141,655	28,303	24.97%
5990	Transfers to Reserves	65,372	70,136	329,894	888,041	112,843	(775,198)	-87.29%
Total Capital Outlay, Transfers & Reser		\$ 179,974	\$ 182,683	\$ 443,246	\$ 1,001,393	\$ 254,498	(188,748)	-42.58%
Debt Payment								
5607	Debt Repayment	44,960	39,835	39,835	41,478	41,478	1,643	4.12%
5608	Debt Payment Interest	61,710	59,989	59,989	58,346	58,346	(1,643)	-2.74%
Total Debt Payment		\$ 106,670	\$ 99,824	\$ 99,824	\$ 99,824	\$ 99,824	-	0.00%
Total		\$ 10,047,736	\$ 10,207,289	\$ 10,798,065	\$ 11,727,989	\$ 11,567,604	769,539	7.13%

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

REVENUE ACCOUNTS		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
005	PROPERTY TAXES:							
4101	Real Property Taxes	\$2,703,473	\$2,680,082	\$2,612,109	\$2,612,109	\$2,781,069	\$168,960	6.47%
4102	Personal Property Taxes	171,327	154,422	149,363	149,363	155,000	5,637	3.77%
4103	Vehicle Property Taxes	54,662	50,118	60,000	60,000	60,000	-	0.00%
4104	Prior Years Taxes	25,366	31,554	18,000	18,000	30,000	12,000	66.67%
4105	Penalty & Interest Prop. Taxes	5,335	6,104	5,000	5,000	6,000	1,000	20.00%
	TOTAL	\$ 2,960,163	\$ 2,922,280	\$ 2,844,472	\$ 2,844,472	\$ 3,032,069	\$ 187,597	6.60%
010	SALES & USE TAXES:							
4201	Sales Tax	4,406,514	4,681,222	4,400,220	4,400,220	4,706,902	306,682	6.97%
4202	Public Utility Tax	27,582	59,183	28,582	28,582	28,582	-	0.00%
4203	Liquor License	25,450	20,400	22,000	22,000	22,000	-	0.00%
4205	Sales Tax Commissions	4,000	3,000	1,000	1,000	3,000	2,000	200.00%
	TOTAL	\$ 4,463,546	\$ 4,763,805	\$ 4,451,802	\$ 4,451,802	\$ 4,760,484	\$ 308,682	6.93%
015	PERMITS & LICENSES:							
4301	Driveway Permits	1,650	1,975	1,400	1,400	1,400	-	0.00%
4302	Sign Permits	550	250	700	700	700	-	0.00%
4303	Building Permits	12,600	17,200	15,000	15,000	15,000	-	0.00%
4304	Peddler Permits	440	1,160	400	400	400	-	0.00%
4305	Animal Licenses	-	-	300	300	300	-	0.00%
4308	Zoning Fees	5,250	3,350	5,000	5,000	5,000	-	0.00%
4309	Right of Way Permits	675	430	300	300	300	-	0.00%
4314	Taxi/Chauffeurs/safety inspection	1,800	675	1,800	1,800	1,800	-	0.00%
	TOTAL	\$ 22,965	\$ 25,040	\$ 24,900	\$ 24,900	\$ 24,900	\$ -	0.00%
020	FINES & FORFEITURES:							
4401	Fines & Forfeitures	13,281	12,556	14,000	14,000	14,000	-	0.00%
4402	Non-Moving Fines	2,270	4,904	1,500	1,500	3,500	2,000	133.33%
	TOTAL	\$ 15,551	\$ 17,460	\$ 15,500	\$ 15,500	\$ 17,500	\$ 2,000	12.90%
025	USE OF MONEY:							
4801	Interest on Investments	15,308	31,633	16,000	16,000	25,000	9,000	56.25%
4802	Penalties & Interest	-	46	-	-	-	-	0.00%
	TOTAL	\$ 15,308	\$ 31,680	\$ 16,000	\$ 16,000	\$ 25,000	\$ 9,000	56.25%
030	REVENUES-OTHER AGENCIES:							
4501	Alaska Shared Revenue	374,392	459,632	375,000	375,000	375,000	-	0.00%
4503	Prisoner Care Contract	\$ 540,506	\$ 562,385	611,099	611,099	\$ 637,218	26,119	4.27%
4504	Borough 911	49,920	49,920	49,920	49,920	49,920	-	0.00%
4505	Police Special Services	9,000	36,000	36,000	36,000	36,000	-	0.00%
4507	Library State Grant	12,500	6,500	6,350	6,500	6,500	-	0.00%
4511	P/W Street Maint Cont DOT	34,000	34,000	34,000	34,000	34,000	-	0.00%
4512	Reimbursement For Expenses	-	40,000	-	-	-	-	0.00%
4514	Other Grants	13,500	8,500	-	-	5,500	5,500	0.00%
4527	PERS Revenue	218,891	432,061	222,100	222,100	480,159	258,059	100.00%
4909	Restitution	-	65	-	-	-	-	0.00%
	TOTAL	\$ 1,252,709	\$ 1,629,064	\$ 1,334,469	\$ 1,334,619	\$ 1,624,297	\$ 289,678	21.70%

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM-CONTINUED

REVENUE ACCOUNTS		FY 2010 Actual	FY 2011 Actual	FY 2012 Amended Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
035 CHARGES FOR SERVICES:								
4311 Library Cards	(80)	(90)	-	-	-	-	-	0.00%
4315 Project Administration Fee		10	-	-	-	-	-	0.00%
4316 LID Application Fee	-	200	100	100	100	100	-	0.00%
4317 Billing Fee	1,037	960	1,000	1,000	1,000	1,000	-	0.00%
4516 Public Works Eq & Services	12,090	9,427	4,500	4,500	6,000	1,500	33.33%	
4599 Pioneer Beautification	466	820	800	800	800	-	0.00%	
4601 Ambulance Fees	114,318	117,169	225,000	225,000	225,000	-	0.00%	
4603 Fire Contracts (Kachemak City)	68,250	101,237	65,000	65,000	65,000	-	0.00%	
4604 EMS Class Fees	-	1,175	-	-	-	-	0.00%	
4607 Other- Services City Hall	-	543	200	200	200	-	0.00%	
4607 Other-Police Services	100	50	200	200	200	-	0.00%	
4607 Other-Fire Services	575	1,230	325	325	325	-	0.00%	
4607 Other-Library Services	24,789	26,522	27,000	27,000	27,000	-	0.00%	
4607 Other-Public Works	-	-	1,000	1,000	1,000	-	0.00%	
4608 City Campground Fees	21,596	19,390	18,000	18,000	18,000	-	0.00%	
4609 Animal Care Fees	6,153	6,709	9,200	9,200	9,200	-	0.00%	
4610 Sale of Plans & Spec	150	575	500	500	500	-	0.00%	
4611 City Clerk Fees	655	1,161	600	600	600	-	0.00%	
4613 Cemetery Plots	1,600	4,600	1,800	1,800	1,800	-	0.00%	
4614 Community Schools Class Fees	29,462	29,557	28,000	28,000	30,000	2,000	7.14%	
4650 Rent & Leases-Spit Property	-	300	-	-	-	-	0.00%	
4654 Spit Camping Fees	154,262	126,197	142,000	142,000	142,000	-	0.00%	
4660 C.S. Advertising Revenue	2,830	2,210	2,500	2,500	2,500	-	0.00%	
4902 Other Revenue	1,110	0	-	-	-	-	0.00%	
4907 Old School Lease Fees	90,272	33,510	-	-	9,000	9,000	0.00%	
TOTAL	\$ 529,636	\$ 483,462	\$ 527,725	\$ 527,725	\$ 540,225	\$ 56,763	10.76%	
040 OTHER REVENUE:								
4901 Sale of Property-City Wide	4,917	-	-	-	-	-	0.00%	
4902 Other Revenue	14,400	32,716	10,000	10,000	15,000	5,000	50.00%	
4906 Proceeds-Law Suits	-	6	-	-	-	-	0.00%	
TOTAL	\$ 19,317	\$ 32,722	\$ 10,000	\$ 10,000	\$ 15,000	\$ (17,722)	-177.22%	
045 AIRPORT TERMINAL REVENUES:								
4655 Air Carrier Leases	\$ 92,585	\$ 89,657	\$ 92,000	\$ 92,000	\$ 92,000	-	0.00%	
4656 Concessions	2,100	2,150	2,000	2,000	2,000	-	0.00%	
4657 Car Rental Commissions	41,711	37,557	50,000	50,000	35,000	(15,000)	-30.00%	
4658 Parking Fees	29,385	38,681	35,000	35,000	35,000	-	0.00%	
4659 Vending Machines Fees	360	-	360	360	360	-	0.00%	
4660 Advertisement	525	525	525	525	525	-	0.00%	
TOTAL	\$ 166,666	\$ 168,569	\$ 179,885	\$ 179,885	\$ 164,885	\$ (15,000)	-8.34%	
TOTAL GENERAL FUND OPR. REV.	\$ 9,445,860	\$ 10,074,081	\$ 9,404,753	\$ 9,404,903	\$ 10,204,360	\$ 799,457	8.50%	
099 OPERATING TRANSFERS								
4981 G/F Admin Services from Water	195,392	200,968	226,432	226,432	241,203	14,771	6.52%	
4982 G/F Admin Services from Sewer	281,469	279,013	310,086	310,086	319,102	9,016	2.91%	
4983 G/F Admin Services from P & H	356,894	369,068	393,483	393,483	532,436	138,953	35.31%	
4984 G/F Admin Services from HART	160,951	157,697	179,545	179,545	84,152	(95,393)	-53.13%	
4985 G/F Admin Services From HAWSP	256,478	252,352	277,595	277,595	143,012	(134,583)	-48.48%	
TOTAL OPERATING TRANSFERS	\$ 1,251,184	\$ 1,259,098	\$ 1,387,140	\$ 1,387,140	\$ 1,319,905	\$ (67,235)	-4.85%	
TOTAL GENERAL FUND REVENUES AND TRANSFERS	\$ 10,697,044	\$ 11,333,179	\$ 10,791,893	\$ 10,792,043	\$ 11,524,265	\$ 732,222	6.78%	

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - MAYOR COUNCIL

The legislative power of the City is vested in the Mayor and City Council who establish policies, appropriate public funding and adopt legislation. The City Council is a body of elected officials empowered by State Statute and Homer City Code to represent the 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 purposes for which city funds can be spent, and sets limits on the amounts that can be spent for each purpose.

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100
100 - MAYOR/COUNCIL

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
				Budget	Budget	Budget		
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 9,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
5102	Fringe Benefits	734	368	\$ 414	\$ 414	\$ 407	(7)	-1.74%
<u>Total Salaries and Benefits</u>		9,734	4,868	4,914	4,914	4,907	(7)	-0.15%
<u>Maintenance and Operations</u>								
5201	Office Supplies	750	82	1,000	1,000	1,000	-	0.00%
5206	Food/Staples	305	1,156	1,500	1,500	1,500	-	0.00%
5210	Professional & Special Services	218,642	213,321	190,000	190,000	221,000	31,000	16.32%
5211	Audit Services	33,710	38,368	44,068	44,068	44,068	-	0.00%
5215	Communications	112	-	600	600	600	-	0.00%
5216	Postage/Freight	186	-	400	400	400	-	0.00%
5223	Liability Insurance	3,034	1,039	2,561	2,561	2,249	(312)	-12.18%
5227	Advertising	-	-	500	500	500	-	0.00%
5233	Computers and Related Items	-	-	500	500	500	-	0.00%
5235	Memberships/Dues	5,898	6,346	7,000	7,000	7,000	-	0.00%
5236	Transportation	1,165	20	3,500	3,500	3,500	-	0.00%
5237	Subsistence	778	424	2,500	2,500	2,500	-	0.00%
5248	Lobbying	279	20,000	22,000	22,000	22,000	-	0.00%
5280	Volunteer Incentive Program	-	-	4,500	4,500	4,500	-	0.00%
5603	Employee Training (Council)	75	-	-	-	-	-	0.00%
5605	Sister City	5,878	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		270,813	280,756	280,629	280,629	311,317	30,688	10.94%
Total		\$ 280,547	\$ 285,624	\$ 285,543	\$ 285,543	\$ 316,224	\$ 30,681	10.74%

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.
Industry Forum in January, 2013 - \$1,000
- 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.
- 5280** - Volunteer Incentive Program: Council set this up to be used as a "Thank You" to Commissions and Committee Members.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY CLERK

The responsibilities of the City Clerk's Office include providing efficient administrative and cooperation with Mayor, Council, City Manager, and City Departments. The office 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 complied with. 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 procedures and Local Improvement District and Assessment District procedures. The Clerk's Office manages and maintains the Clerk's website to provide efficient department and public access to current and ongoing City activities.

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100
101 - CITY CLERK

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended & 2013	
				Budget	Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 164,668	\$ 170,524	\$ 174,580	\$ 174,580	\$ 184,216	\$ 9,636	5.52%
5102	Fringe Benefits	106,292	114,149	103,567	103,567	113,138	9,571	9.24%
5102	Fringe Benefit - PERS relief	-	-	9,500	9,500	21,166	11,666	122.80%
5104	Fringe Benefits P/T	477	-	-	-	-	-	0.00%
5105	Overtime	5,411	5,985	8,000	8,000	8,000	-	0.00%
<u>Total Salaries and Benefits</u>		276,848	290,658	295,647	295,647	326,521	30,874	10.44%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,811	2,229	2,750	2,750	3,250	500	18.18%
5206	Food/Staples	150	254	-	-	-	-	0.00%
5208	Equipment Maintenance	1,306	600	3,000	3,000	3,000	-	0.00%
5210	Professional & Special Services	-	240	1,000	1,000	12,100	11,100	100.00%
5215	Communications	632	611	650	650	-	(650)	-100.00%
5216	Postage/Freight	263	1,077	3,000	3,000	3,000	-	0.00%
5223	Liability Insurance	3,473	2,396	2,928	2,928	2,333	(595)	-20.31%
5227	Advertising	9,045	8,945	13,500	13,500	13,500	-	0.00%
5231	Tools/Equipment	-	-	500	500	1,500	1,000	200.00%
5234	Recording/Permit Fees	749	266	1,000	1,000	1,000	-	0.00%
5235	Memberships/Dues	842	967	1,090	1,090	1,200	110	10.09%
5236	Transportation	31	1,559	2,900	2,900	4,000	1,100	37.93%
5237	Subsistence	449	150	2,450	2,450	2,700	250	10.20%
5238	Printing/Binding	-	-	2,500	2,500	1,500	(1,000)	100.00%
5252	Credit Card Expense	7	28	50	50	-	(50)	-100.00%
5603	Employee Training	-	850	3,000	3,000	3,300	300	10.00%
<u>Total Maintenance and Operations</u>		18,758	20,172	40,318	40,318	52,383	12,065	29.93%
Total		\$ 295,606	\$ 310,830	\$ 335,965	\$ 335,965	\$ 378,904	42,939	12.78%
Staffing History		3.00	3.00	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 organization and conversion & annual maintenance. \$10,000 is a one time only fee and annual maintenance is \$2,750 hereafter. (\$475 is for web hosting and \$1,600 is for code supplements annually).

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

Account Number Explanations: See "Appendix" Tab.

CITY OF HOMER
2013 OPERATING BUDGET

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2013 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 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget			
	FY 2010 Actual	FY 2011 Actual							
<u>Salaries and Benefits</u>									
5103	P/T Employees	782	813	1,644	1,644	1,644	-	0.00%	
5104	Fringe Benefits P/T	124	6	250	250	245	(5)	-1.83%	
5107	P/T Overtime	751	758	3,000	3,000	3,000	-	0.00%	
<u>Total Salaries and Benefits</u>			1,657	1,577	4,894	4,894	4,889	(5)	-0.29%
<u>Maintenance and Operations</u>									
5201	Office Supplies	-	27	300	300	300	-	0.00%	
5206	Food/Staples	148	161	350	350	350	-	0.00%	
5208	Equipment Maintenance	1,906	1,089	1,500	1,500	1,500	-	0.00%	
5210	Professional & Special Services	-	-	150	150	150	-	0.00%	
5227	Advertising	1,855	774	4,400	4,400	4,400	-	0.00%	
5238	Printing/Binding	1,914	1,750	4,400	4,400	4,400	-	0.00%	
<u>Total Maintenance and Operations</u>			5,822	3,801	11,100	11,100	11,100	-	0.00%
Total			\$ 7,480	\$ 5,377	\$ 15,994	\$ 15,994	\$ 15,989	\$ (5)	-0.03%
Staffing History			0.12	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
2013 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 2013 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
2013 OPERATING BUDGET**

FUND 100

110 - CITY MANAGER

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 164,092	\$ 169,152	\$ 139,195	\$ 139,195	\$ 136,271	\$ (2,923)	-2.10%
5102	Fringe Benefits	100,056	103,458	69,579	69,579	72,290	\$ 2,712	3.90%
5102	Fringe Benefit - PERS relief	-	-	9,300	9,300	15,658	6,358	100.00%
5105	Overtime	86	35	2,000	2,000	2,000	-	0.00%
<u>Total Salaries and Benefits</u>		264,233	272,645	220,073	220,073	226,219	6,146	2.79%
<u>Maintenance and Operations</u>								
5201	Office Supplies	449	586	1,000	1,000	1,000	-	0.00%
5202	Operating Supplies	26	-	-	-	-	-	0.00%
5206	Food/Staples	2,305	3,022	3,000	3,000	3,000	-	0.00%
5208	Equipment Maintenance	-	29	400	400	400	-	0.00%
5210	Professional & Special Services	3,268	1,280	2,000	2,000	2,000	-	0.00%
5215	Communications	1,452	1,592	2,000	2,000	2,000	-	0.00%
5216	Postage/Freight	71	-	200	200	200	-	0.00%
5223	Liability Insurance	3,044	2,105	2,503	2,503	1,654	(849)	-33.93%
5227	Advertising	725	1,865	1,000	1,000	1,500	500	50.00%
5229	Periodicals	237	319	500	500	500	-	0.00%
5231	Tools/Equipment	1,269	77	1,000	1,000	1,000	-	0.00%
5235	Memberships/Dues	790	635	1,000	1,000	1,000	-	0.00%
5236	Transportation	591	783	1,000	1,000	2,000	1,000	100.00%
5237	Subsistence	-	64	500	500	1,000	500	100.00%
5238	Printing/Binding	-	-	1,000	1,000	1,000	-	0.00%
5248	Lobbying	3,704	778	-	-	-	-	0.00%
5252	Credit Card Expense	6	28	-	-	-	-	0.00%
5603	Employee Training	-	-	1,000	1,000	2,000	1,000	100.00%
<u>Total Maintenance and Operatio</u>		17,936	13,164	18,103	18,103	20,254	2,151	11.88%
Total		\$ 282,170	\$ 285,809	\$ 238,176	\$ 238,176	\$ 246,473	\$ 8,297	3.48%
Staffing History		2.20	2.20	1.65	1.65	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.
5236, 5237 & 5603 - Public Information Officer Training.

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2013 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!

FY2013 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. Provide support for the Employee Wellness Program to ensure proactive and successful participation. Assist the Community Recreation Program with strategic planning for sustainability.

FUND 100

111 - PERSONNEL

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 70,485	\$ 68,758	\$ 65,141	\$ 65,141	\$ 67,075	\$ 1,934	2.97%
5102	Fringe Benefits	40,968	45,895	33,003	33,003	35,364	2,361	7.15%
5102	Fringe Benefit - PERS relief	-	-	4,600	4,600	7,707	3,107	100.00%
<u>Total Salaries and Benefits</u>		111,452	114,654	102,744	102,744	110,145	7,402	7.20%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,092	528	1,000	1,000	1,000	-	0.00%
1E+09	ADA Compliance	-	-	-	-	3,000	3,000	100.00%
1E+09	Wellness Program	-	-	-	-	30,000	30,000	100.00%
5210	Professional & Special Services	4,175	5,243	12,900	12,900	6,000	(6,900)	-53.49%
5216	Postage/Freight	-	-	50	50	50	-	0.00%
5223	Liability Insurance	1,338	982	1,223	1,223	865	(358)	-29.29%
5229	Periodicals	2,143	1,346	3,000	3,000	3,000	-	0.00%
5235	Memberships/Dues	160	-	200	200	200	-	0.00%
5236	Transportation	200	1,559	1,000	1,000	2,300	1,300	130.00%
5237	Subsistence	-	232	500	500	850	350	70.00%
5603	Employee Training	755	524	2,000	2,000	7,000	5,000	250.00%
<u>Total Maintenance and Operations</u>		9,863	10,413	21,873	21,873	54,265	32,392	148.09%
Total		\$ 121,315	\$ 125,067	\$ 124,617	\$ 124,617	\$ 164,410	\$ 39,794	31.93%
Staffing History		0.80	0.90	1.00	1.00	1.00		

LINE - ITEM EXPLANATIONS:

XXXX - ADA Compliance Account Set Up to Assist workers with ADA issues in their workspace.
XXXX - Wellness Plan approved by Council during the 2012 year.
5236,5237, 5603 - HR conference in Chicago
5603 - Consists of other employee training as well, i.e. Citywide Training.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - ECONOMIC DEVELOPMENT

Goal: To provide funds for economic development initiatives and other tasks assigned to the Community and Economic Development Coordinator.

FY 2013 Objectives:

1. Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Community and Economic Development 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 Community and Economic Development Coordinator (e.g. participation in a national or regional conferences).
7. Provide travel to the state capital to advocate for City's priorities.
8. Provide Some Project Management Assistance.
9. Public Education and Information Officer for Natural Gas Pipeline

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

112 - ECONOMIC DEVELOPMENT

							Difference Between	
			FY 2012	FY 2012	FY 2013		2012 Amended &	
			Adopted	Amended	Adopted		2013 Adopted	
			Budget	Budget	Budget		Budget	
	FY 2010	FY 2011						
	Actual	Actual						
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 45,195	\$ 40,571	\$ 67,441	\$ 67,441	\$ 69,192	1,751	2.60%
5102	Fringe Benefits	28,822	25,034	33,720	33,720	39,625	5,905	17.51%
5102	Fringe Benefit - PERS relief	-	-	-	-	7,950	7,950	0.00%
5105	Overtime	-	141	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		74,017	65,747	101,161	101,161	116,767	15,606	15.43%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	530	530	530	-	0.00%
5206	Food/Staples	-	-	-	-	-	-	0.00%
5210	Professional & Special Services	22,650	21,375	21,375	21,375	41,375	20,000	93.57%
5214	Rents & Leases Expense	300	-	-	-	-	-	0.00%
5215	Communications	710	-	-	-	-	-	0.00%
5216	Postage/Freight	-	-	80	80	-	(80)	-100.00%
5227	Advertising	250	250	300	300	250	(50)	-16.67%
5229	Periodicals	-	-	150	150	-	(150)	-100.00%
5235	Memberships/Dues	-	-	-	-	1,000	1,000	100.00%
5236	Transportation	1,349	-	1,500	1,500	4,000	2,500	166.67%
5237	Subsistence	-	-	500	500	1,500	1,000	200.00%
5603	Employee Training	600	-	-	-	1,120	1,120	100.00%
5823	Fish Stocking	-	-	7,000	7,000	-	(7,000)	-100.00%
<u>Total Maintenance and Operatio</u>		25,859	21,625	31,435	31,435	49,775	18,340	58.34%
Total		\$ 99,876	\$ 87,372	\$ 132,596	\$ 132,596	\$ 166,542	\$ 33,946	25.60%
Staffing History		0.80	0.80	1.00	1.00	1.00		

LINE - ITEM EXPLANATIONS:

5210 - Chamber of Commerce.
5235 - Grant Data Membership Dues
5236-5237 - Travel to Juneau (2) during legislative sessions and travel for KPEED & other meetings.
5603 - Grant Writing Workshop

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - INFORMATION TECHNOLOGY

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 2013 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
2013 OPERATING BUDGET**

FUND 100
113 - IT (INFORMATION TECHNOLOGY)

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 84,556	\$ 74,523	\$ 64,370	\$ 64,370	\$ 111,831	47,461	73.73%
5102	Fringe Benefits	53,325	43,757	35,930	35,930	70,952	35,022	97.47%
5102	Fringe Benefit - PERS relief	-	-	9,200	9,200	12,849	3,649	100.00%
5103	P/T Employees	20,193	23,049	20,785	20,785	-	(20,785)	-100.00%
5104	Fringe Benefits P/T	4,256	6,160	5,949	5,949	-	(5,949)	-100.00%
<u>Total Salaries and Benefits</u>		162,331	147,490	136,234	136,234	195,633	59,398	43.60%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	322	1,000	1,000	1,000	-	0.00%
5210	Professional & Special Services	869	15	-	-	-	-	0.00%
5215	Communications	25,148	17,979	26,000	26,000	19,500	(6,500)	-25.00%
5216	Postage/Freight	21	-	50	50	50	-	0.00%
5223	Liability Insurance	2,585	1,513	1,846	1,846	1,340	(506)	-27.40%
5231	Tools/Equipment	7,393	7,156	6,000	6,000	14,000	8,000	133.33%
5233	Computers and Related Items	9,394	14,293	15,000	30,000	30,000	-	0.00%
5236	Transportation	242	-	600	600	600	-	0.00%
5237	Subsistence	58	45	1,000	1,000	1,000	-	0.00%
5603	Employee Training		-	3,000	3,000	3,000	-	0.00%
5614	Car Allowance	2,250	1,781	2,250	2,250	2,250	-	0.00%
<u>Total Maintenance and Operations</u>		47,976	43,105	56,746	71,746	72,740	994	1.39%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Reserves for IS	0	0	-	-	10,000	10,000	100.00%
<u>Total Capital Outlay, Transfers & Reserve</u>		-	-	-	-	10,000	10,000	100.00%
Total		\$ 210,307	\$ 190,594	\$ 192,980	\$ 207,980	\$ 278,373	70,393	33.85%
Staffing History		1.50	1.50	1.50	1.50	2.00		

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.

5101 - 5107 - Changed Part Time IT position to Full Time.

5233 - Computers and Related Items - Provides Computer's through out the City.

Specific Department Requests Include:

2 New Work Stations & Back-up supplies - Dispat 5,000

4 Rugged Computers - Fire 8,000

PW Foreman Computer Replacement 1,500

5231 - 20 New Phones at \$325 each 6,500

Dept	Reserve	2013 Beg Balanc	Transfers In	Expenditures	2013 End Balance
XXX	Depreciation Reserves	-	10,000	-	10,000

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013	
<u>Maintenance and Operations</u>								
5203	Fuel/Lube	43,765	42,648	28,000	56,000	28,000	(28,000)	-50.00%
5208	Equipment Maintenance	174	-	700	700	700	-	0.00%
5209	Building & Grounds Maintenance	3,717	1,383	3,375	3,375	3,375	-	0.00%
5210	Professional & Special Services	3,571	6,132	1,875	1,875	1,875	-	0.00%
5215	Communications	497	462	700	700	700	-	0.00%
5217	Electricity	19,865	20,561	9,000	19,000	9,000	(10,000)	-52.63%
5218	Water	1,751	1,494	1,000	1,000	1,000	-	0.00%
5219	Sewer	1,613	1,471	1,000	1,000	1,000	-	0.00%
5220	Refuse/Disposal	-	-	200	200	200	-	0.00%
5221	Property Insurance	2,083	1,758	1,934	1,934	1,934	0	0.01%
5223	Liability Insurance	1,430	626	1,244	1,244	1,244	(0)	0.00%
Total Maintenance and Operations		78,467	76,535	49,028	87,028	49,028	(38,000)	-43.66%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers to Reserves	-	-	-	-	-	-	0.00%
Total Capital Outlay, Transfers and Reserves		-	-	-	-	-	-	0.00%
Total		\$ 78,467	\$ 76,535	\$ 49,028	\$ 87,028	\$ 49,028	(27,507)	-35.94%

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	2013 Beg Balance	Transfers In	Expenditure	2013 End Balance
396	Depreciation Reserves	215,738	-		215,738

CITY OF HOMER
2013 OPERATING BUDGET

NARRATIVE

GENERAL FUND - COMMUNITY RECREATION

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

FY 2013 Objectives:

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

Seek alternate revenue sources such as advertisements, sponsorships, grants and do

Utilize the HERC building in partnership with other recreational partners.

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

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

Coordinate, promote and partner with local organizations to offer recreational activi such as running races during the summer months.

2012 Highlights:

Offered **122** programs and events. Includes and not limited to: youth basketball, you wrestling, art classes, drop-in recreational activities, indoor soccer, karate, climbing, weight lifting, ping pong, ski swaps, film festival, fencing, volleyball, etc.

Participants: **1,295** youth (0-19); **1,567** adults (20+); total: **2,862**

Over **15,021** estimated visits to Community Recreation activities.

76 volunteers provided **2,632** volunteers hours with a value of **\$56,272**.

Construction of the new Karen Hornaday Park Playground.

Scheduled city's field and pavilion use.

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

115 - COMMUNITY RECREATION

			FY 2012	FY 2012	FY 2013	Difference			
			Adopted	Amended	Adopted	Between 2012			
			Budget	Budget	Budget	Amended & 2013			
			FY 2010	FY 2011		Adopted Budget			
			Actual	Actual					
Salaries and Benefits									
5101	Regular Employees	\$ 50,384	\$ 51,478	\$ 52,652	\$ 52,652	\$ 58,813	6,161	11.70%	
5102	Fringe Benefits	34,111	28,732	30,445	30,445	34,304	3,859	12.68%	
5102	Fringe Benefit - PERS relief	-	-	-	-	6,758	6,758	0.00%	
5103	P/T Employees	2,843	4,472	4,000	4,000	8,000	4,000	100.00%	
5104	Fringe Benefits P/T	234	364	184	184	724	540	293.48%	
Total Salaries and Benefits			87,572	85,046	87,281	87,281	108,599	21,318	24.42%
Maintenance and Operations									
5201	Office Supplies	95	-	500	500	500	-	0.00%	
5202	Operating Supplies	1,587	1,615	2,500	2,500	2,500	-	0.00%	
5208	Equipment	100	-	500	500	500	-	0.00%	
5210	Professional & Special Services	15,439	13,747	14,500	14,500	14,500	-	0.00%	
5215	Communications	1,849	1,726	1,950	1,950	1,950	-	0.00%	
5216	Postage/Freight	684	45	50	50	50	-	0.00%	
5223	Liability Insurance	1,199	847	1,029	1,029	955	(74)	-7.22%	
5227	Advertising	136	906	950	950	950	-	0.00%	
5235	Memberships/Dues	180	185	185	185	100	(85)	-45.95%	
5236	Transportation	100	418	250	250	250	-	0.00%	
5237	Subsistence	-	84	250	250	250	-	0.00%	
5238	Printing/Binding	1,650	1,646	1,800	1,800	1,800	-	0.00%	
5603	Employee Training	-	199	250	250	250	-	0.00%	
5614	Car Allowance	-	-	300	300	300	-	0.00%	
Total Maintenance and Operations			23,018	21,419	25,014	25,014	24,855	(159)	-0.64%
Total			\$ 110,591	\$ 106,465	\$ 112,295	\$ 112,295	\$ 133,454	21,159	18.84%
Staffing History			0.88	0.88	0.88	0.88	0.88		

LINE - ITEM EXPLANATIONS:

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

Account Number Explanations: See "Appendix" Tab.

CITY OF HOMER
2013 OPERATING BUDGET

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER
2013 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 2012	FY 2012	FY 2013	Difference Between	
	FY 2010	FY 2011	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
	Actual	Actual	Budget	Budget	Budget		
<u>Salaries and Benefits</u>							
5101 Regular Employees	\$ 415,786	\$ 430,147	\$ 435,746	\$ 435,746	\$ 447,013	11,268	2.52%
5102 Fringe Benefits	270,891	270,259	247,657	247,657	268,522	20,866	7.77%
5102 Fringe Benefit - PERS relief	-	-	22,500	22,500	51,362	28,862	100.00%
5103 P/T Employees	120	-	679	679	679	-	0.00%
5104 Fringe Benefits P/T	4,865	3,838	89	89	87	(2)	-2.22%
5105 Overtime	1,615	9,122	2,500	10,000	9,000	(1,000)	-11.11%
Total Salaries and Benefits	693,277	713,366	709,171	716,671	776,664	59,994	7.72%
<u>Maintenance and Operations</u>							
5201 Office Supplies	6,077	2,312	7,900	7,900	6,500	(1,400)	-21.54%
5202 Operating Supplies	429	1,349	2,000	2,000	2,500	500	20.00%
5208 Equipment Maintenance	-	-	2,985	2,985	3,000	15	0.50%
5210 Professional & Special Services	16,387	21,473	17,000	17,000	17,000	-	0.00%
5211 Accounting/Audit	2,542	2,894	2,500	2,500	2,500	-	0.00%
5215 Communications	1,438	708	1,300	1,300	1,300	-	0.00%
5216 Postage/Freight	110	12	-	-	-	-	0.00%
5223 Liability Insurance	8,055	5,588	6,800	6,800	5,290	(1,510)	-28.54%
5227 Advertising	659	-	-	-	-	-	0.00%
5231 Tools/Equipment	1,490	1,095	3,000	3,000	2,500	(500)	-20.00%
5235 Memberships/Dues	800	785	800	800	800	-	0.00%
5236 Transportation	2,613	817	1,000	1,000	1,000	-	0.00%
5237 Subsistence	328	522	1,000	1,000	1,000	-	0.00%
5252 Credit Card Expens	7	60	-	-	-	-	0.00%
5603 Employee Training	4,765	1,698	5,000	5,000	5,000	-	0.00%
5614 Car Allowance	1,500	1,563	1,500	1,500	1,500	-	0.00%
Total Maintenance and Operations	47,200	40,875	52,785	52,785	49,890	(2,895)	-5.80%
Total	\$ 740,478	\$ 754,241	\$ 761,956	\$ 769,456	\$ 826,554	57,099	6.91%
Staffing History	7.02	7.02	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
2013 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; 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, provides support to the Economic Development Advisory Commission, and attends and participates in other Committees and commissions.

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

Projects for FY13 include 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
2013 OPERATING BUDGET**

FUND 100

130 - PLANNING/ZONING

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 223,972	\$ 229,324	\$ 236,994	\$ 236,994	\$ 239,572	\$ 2,579	1.09%
5102	Fringe Benefits	155,493	151,081	137,326	137,326	146,876	\$ 9,550	6.95%
5102	Fringe Benefit - PERS relief	-	-	12,500	12,500	27,527	15,027	100.00%
5105	Overtime	199	55	4,500	4,500	4,500	-	0.00%
<u>Total Salaries and Benefits</u>		379,664	380,460	391,319	391,319	418,475	27,156	6.94%
<u>Maintenance and Operations</u>								
5201	Office Supplies	721	1,875	2,500	2,500	2,500	-	0.00%
5202	Operating Supplies	59	18	-	-	-	-	0.00%
5206	Food/Staples	1,995	220	400	400	400	-	0.00%
5208	Equipment Maintenance	1,200	1,200	1,400	1,400	1,400	-	0.00%
5210	Professional & Special Services	240	100	5,000	5,000	4,500	(500)	-10.00%
5213	Survey/Appraisal	-	-	1,500	1,500	1,500	-	0.00%
5215	Communications	662	736	400	800	700	(100)	-12.50%
5216	Postage/Freight	10	-	300	300	300	-	0.00%
5223	Liability Insurance	4,413	3,118	3,710	3,710	2,992	(718)	-19.34%
5227	Advertising	2,899	2,477	3,000	3,000	3,000	-	0.00%
5228	Books & Subscriptions	78	199	600	600	600	-	0.00%
5231	Tools/Equipment	2,462	-	400	400	400	-	0.00%
5235	Memberships/Dues	2,214	1,022	1,500	1,500	1,650	150	10.00%
5236	Transportation	3,044	2,866	4,000	4,000	4,500	500	12.50%
5237	Subsistence	1,004	335	900	900	1,000	100	11.11%
5238	Printing/Binding	-	-	1,500	1,500	1,500	-	0.00%
5252	Credit Card Expense	7	39	-	-	-	-	0.00%
5603	Employee Training	2,580	1,645	2,500	2,500	3,000	500	20.00%
<u>Total Maintenance and Operations</u>		23,588	15,850	29,610	30,010	29,942	(68)	-0.22%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	10,000	10,000	-	(10,000)	-100.00%
<u>Total Capital Outlay, Transfers and Res</u>		-	-	10,000	10,000	-	(10,000)	-100.00%
Total		\$ 403,252	\$ 396,310	\$ 430,929	\$ 431,329	\$ 448,417	\$ 17,089	3.96%
Staffing History		4.00	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	2013 Beg Balance	Transfers In	Expenditures	2013 End Balance
387	Depreciation Reserve	58,535			58,535

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 100

140 - CITY HALL COMPLEX

			FY 2012	FY 2012	FY 2013	Difference			
			Adopted	Amended	Adopted	Between 2012			
			Budget	Budget	Budget	Amended & 2013			
Maintenance and Operations									
5201	Office Supplies	6,821	8,328	7,926	7,926	8,000	74	0.93%	
5202	Operating Supplies	1,462	4,301	1,500	1,500	4,300	2,800	186.67%	
5203	Fuel/Lube	771	6,422	26,000	26,000	16,000	(10,000)	-38.46%	
5208	Equipment Maintenance	74	905	1,500	1,500	1,500	-	0.00%	
5209	Building & Grounds Maintenance	2,239	2,664	2,600	2,600	2,600	-	0.00%	
5210	Professional & Special Services	4,164	9,756	9,000	9,000	9,800	800	8.89%	
5214	Rents & Leases Expense	43,051	33,775	43,910	43,910	38,000	(5,910)	-13.46%	
5215	Communications	16,567	28,285	15,000	30,000	25,000	(5,000)	-16.67%	
5216	Postage/Freight	12,559	11,351	13,500	13,500	13,500	-	0.00%	
5217	Electricity	23,050	30,327	20,000	20,000	22,000	2,000	10.00%	
5218	Water	1,318	1,166	2,000	2,000	2,000	-	0.00%	
5219	Sewer	1,369	1,201	2,500	2,500	2,500	-	0.00%	
5220	Refuse/Disposal	2,038	722	1,200	1,200	1,200	-	0.00%	
5221	Property Insurance	3,310	2,313	2,596	2,596	2,478	(118)	-4.54%	
5222	Auto Insurance	844	844	877	877	877	-	0.00%	
5223	Liability Insurance	2,946	3,393	2,624	2,624	1,163	(1,461)	-55.68%	
5224	Fidelity Bond	450	450	470	470	470	-	0.00%	
5227	Advertising	68	-	800	800	800	-	0.00%	
5231	Tools/Equipment	-	9,606	-	81,000	-	(81,000)	-100.00%	
5244	Snow Removal	-	3,041	3,500	10,000	3,500	(6,500)	-65.00%	
5254	Cash Over/Short	-	8	-	-	-	-	0.00%	
Total Maintenance and Operations			123,101	158,856	157,504	260,004	155,688	(104,316)	-40.12%
Capital Outlay, Transfers and Reserves									
5901	C/O Equipment	-	-	-	-	-	-	0.00%	
5990	Transfer to Reserves	-	-	10,000	10,000	-	(10,000)	-100.00%	
Total Capital Outlay, Transfers and Reserve			-	-	10,000	10,000	-	(10,000)	-100.00%
Total			\$ 123,101	\$ 158,856	\$ 167,504	\$ 270,004	\$ 155,688	(114,316)	-42.34%

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	2013 Beg Balance	Expenditure Transfers	2012 End Bal
384	Depreciation Reserves	53,432		53,432

**CITY OF HOMER
2013 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.

FY2013 OBJECTIVES:

The main objective of the library staff in 2013 will be to meet patron needs by continuing to improve services in the following areas:

1. Expanding and updating 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. Implementing new library management software which will provide improved patron access to library materials.
3. Meeting the demand for enhanced children's services and early childhood literacy programs.
4. Staff training to keep up with changes in information technology and library best practices.

In addition, we continue to look for ways to streamline procedures.

FY2012 ACCOMPLISHMENTS:

1. Served 116,341 patrons and circulated 105,001 items (8/2011-7/2012).
 2. Issued 829 new library cards (8/2011-7/2012).
 3. Provided 44,352 Internet access sessions (8/2011-7/2012).
 4. Provided weekly preschool story hour and a baby lap-sit program with over 2,912 children and adults attending (8/2011-7/2012).
 5. 189 children, 49 teens and 35 adults participated in the 8-week Summer Reading Program. 1,011 adults and children attended summer reading activities, events and workshops.
 6. Recruited, trained and supervised volunteers who generously contributed 2,154 hours to library operations, programs and services.
 7. Instituted new DVD check-out system that provides better service to patrons and improved efficiency for staff.
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**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100
145 - LIBRARY

			FY 2012	FY 2012	FY 2013	Difference Between		
			Adopted	Amended	Adopted	2012 Amended &		
			Budget	Budget	Budget	2013 Adopted		
FY 2010			FY 2011					
Actual			Actual					
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 262,485	\$ 251,635	\$ 253,047	\$ 253,047	\$ 240,789	\$ (12,258)	-4.84%
5102	Fringe Benefits	189,152	160,004	158,458	158,458	165,534	\$ 7,075	4.47%
5102	Fringe Benefit - PERS relief	-	-	15,000	15,000	27,667	12,667	100.00%
5103	P/T Employees	93,811	88,847	98,938	98,938	105,118	6,180	6.25%
5104	Fringe Benefits P/T	12,129	11,402	17,989	17,989	63,513	45,524	253.07%
5105	Overtime	1,190	165	1,000	1,000	1,000	-	0.00%
5107	P/T Overtime	105	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		558,871	512,053	544,432	544,432	603,621	59,189	10.87%
<u>Maintenance and Operations</u>								
5201	Office Supplies	4,656	7,631	9,155	9,155	9,155	-	0.00%
5202	Operating Supplies	3,072	612	670	670	670	-	0.00%
5203	Fuel/Lube	21,385	30,545	26,014	36,014	37,772	1,758	4.88%
5208	Equipment Maintenance	1,936	2,071	3,065	3,065	2,507	(558)	-18.21%
5209	Building & Grounds Maintenance	-	-	500	4,060	500	(3,560)	-87.68%
5210	Professional & Special Services	18,121	24,870	21,273	21,273	14,600	(6,673)	-31.37%
5214	Rents & Leases Expense	4,548	4,103	6,120	6,120	6,120	-	0.00%
5215	Communications	3,532	1,177	2,617	6,017	6,200	183	3.04%
5216	Postage/Freight	4,752	4,391	5,200	5,200	5,000	(200)	-3.85%
5217	Electricity	22,711	32,258	23,742	30,042	30,000	(42)	-0.14%
5218	Water	1,264	1,299	1,271	1,271	1,271	-	0.00%
5219	Sewer	1,309	1,347	1,317	1,317	1,317	-	0.00%
5221	Property Insurance	5,265	5,396	5,936	5,936	6,498	562	9.47%
5223	Liability Insurance	8,766	6,308	7,502	7,502	5,802	(1,700)	-22.66%
5227	Advertising	46	179	167	167	300	133	79.64%
5228	Books	19,537	21,063	23,000	23,000	33,000	10,000	43.48%
5229	Periodicals	8,695	8,909	8,994	8,994	8,994	-	0.00%
5230	Audio/Visual Materials	6,327	6,218	6,420	6,420	16,420	10,000	155.76%
5231	Tools/Equipment	466	12,723	3,125	3,125	3,000	(125)	-4.00%
5235	Memberships/Dues	1,130	1,360	1,275	1,275	1,275	-	0.00%
5236	Transportation	4,396	3,853	5,569	5,569	5,500	(69)	-1.24%
5237	Subsistence	1,285	1,284	1,218	1,218	1,218	-	0.00%
5238	Printing/Binding	-	-	500	500	500	-	0.00%
5242	Janitorial	30	-	75	75	75	-	0.00%
5244	Snow Removal	5,080	8,190	8,280	12,080	14,000	1,920	15.89%
5252	Credit Card Expense	7	31	-	-	31	31	0.00%
5603	Employee Training	3,285	1,021	3,335	3,335	3,335	-	0.00%
<u>Total Maintenance and Operations</u>		151,602	186,838	176,340	203,400	215,060	11,660	5.73%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	15,000	15,000	-	(15,000)	-100.00%
<u>Total Capital Outlay, Transfers and Res</u>		-	-	15,000	15,000	-	(15,000)	-100.00%
<u>Debt Payment</u>								
5607	Debt Payment	38,257	39,835	41,478	41,478	43,361	1,883	4.54%
5608	Debt Payment Interest	61,567	59,989	58,346	58,346	56,463	(1,883)	-3.23%
<u>Total Debt Payment</u>		99,824	99,824	99,824	99,824	99,824	-	0.00%
Total		\$ 810,298	\$ 798,715	\$ 835,597	\$ 862,657	\$ 918,505	55,848	6.47%
Staffing History		7.40	8.10	8.10	8.10	8.10		

LINE - ITEM EXPLANATIONS:

5215 - Communications: New Bandwidth for libr
5238 - Fix binding of older books.
5228 - Update & Expand library collection
5210 - Switch Library Systems

Account Number Explanations: See "Appendix" Tab.

Account Number Explanations See Appendix Table						
Dept	Reserve	2013 Beg Bal	Transfer	Expenditures		2013 End Bal
390		66,095	-			66,095
Dept	Debt	2013 Beg Bal	Principal	Interest	2012 End Bal	2012 End Bal
2006	New Library	1,412,806	41,478	58,346		1,371,328

CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Maintenance and Operations</u>								
5227	Advertising (Senior Grant)	-	-	-	-	-	-	0.00%
5228	Books	6,350	6,260	6,350	7,000	7,000	-	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	6,260	6,350	7,000	7,000	-	0.00%
Total		\$ 6,350	\$ 6,260	\$ 6,350	\$ 7,000	\$ 7,000	\$ -	0.00%

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

CITY OF HOMER
2013 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

							Difference Between						
			FY 2012	FY 2012	FY 2013	2012 Amended &							
			Adopted	Amended	Adopted	2013 Adopted							
			Budget	Budget	Budget	Budget							
			FY 2010	FY 2011									
			Actual	Actual									
Salaries and Benefits													
5101	Regular Employees	\$	43,005	\$	35,203	\$	29,791	\$	29,791	\$	30,911	1,120	3.76%
5102	Fringe Benefits		30,202		24,944		20,031		20,031		21,691	1,660	8.29%
5102	Fringe Benefit - PERS relief		-		-		2,000		2,000		3,552	1,552	100.00%
5103	P/T Employees		7,886		6,772		4,545		4,545		4,545	(0)	0.00%
5104	Fringe Benefits P/T		1,210		1,013		1,809		1,809		583	(1,226)	-67.79%
5105	Overtime		4,113		2,770		2,050		6,050		2,050	(4,000)	-66.12%
5107	P/T Overtime		427		1,390		-		-		-	-	0.00%
Total Salaries and Benefits			86,844	72,092		60,226		64,226		63,332		(894)	-1.39%
Maintenance and Operations													
5202	Operating Supplies		1,863		7,469		3,500		3,500		3,500	-	0.00%
5203	Fuel/Lube		21,764		29,439		24,000		40,000		40,000	-	0.00%
5208	Equipment Maintenance		4,327		4,226		4,050		4,050		4,000	(50)	-1.23%
5209	Building & Grounds Maintenance		7,733		6,201		11,000		11,000		11,000	-	0.00%
5210	Professional & Special Services		(1,506)		4,007		4,050		4,050		4,000	(50)	-1.23%
5214	Rents & Leases Expense		18,765		19,383		19,383		19,383		19,383	-	0.00%
5215	Communications		1,609		1,550		1,500		1,500		1,500	-	0.00%
5217	Electricity		35,791		35,359		45,000		45,000		45,000	-	0.00%
5218	Water		8,570		15,289		12,000		12,000		12,500	500	4.17%
5219	Sewer		9,294		16,793		11,000		11,000		11,500	500	4.55%
5220	Refuse/Disposal		582		627		2,000		2,000		2,000	-	0.00%
5221	Property Insurance		2,124		1,818		2,000		2,000		2,313	313	15.65%
5223	Liability Insurance		2,653		1,743		1,979		1,979		1,513	(466)	-23.54%
5231	Tools/Equipment		707		38		1,200		1,200		1,200	-	0.00%
Total Maintenance and Operations			114,275	143,943		142,662		158,662		159,409		747	0.47%
Capital Outlay, Transfers and Reserves													
5990	Transfer to Reserves		-		-		15,000		45,000		-	(45,000)	-100.00%
5990	Transfer to Energy Fund (620)		-		-		-		10,594		10,572	(22)	-0.21%
Total Capital Outlay, Transfers and Resen			-	-		15,000		55,594		10,572		(45,022)	-80.98%
Total			\$ 201,118	\$ 216,035		\$ 217,888		\$ 278,482		\$ 233,313		(45,169)	-16.22%
Staffing History			0.85	0.75		0.75		0.75		0.75			

LINE - ITEM EXPLANATIONS:

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

		Expenditure			
Dept	Reserve	2013 Beg B.s	Transfers In Expenditure: 2013 End B.s		
388	Depreciation Reserve	98,303	-		98,303
Loan					
620	Revolving Energy Loan	75,059		10,572	64,487

CITY OF HOMER
2013 OPERATING BUDGET

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

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

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

CITY OF HOMER
2013 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 2013 Objectives:

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

FY 2012-Accomplishments:

Maintained emergency service programs through continued recruitment and

1. retention of members.
2. Maintained all current services and practices.

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

150 - FIRE ADMINISTRATION

				FY 2012	FY 2012	FY 2013	Difference Between	
				Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 131,482	\$ 130,965	\$ 131,219	\$ 131,219	\$ 131,226	8	0.01%
5102	Fringe Benefits	105,067	109,915	75,128	75,128	77,353	2,225	2.96%
5102	Fringe Benefit - PERS relief	-	-	22,500	22,500	15,078	(7,422)	100.00%
5105	Overtime	6,384	5,516	-	-	3,404	3,404	0.00%
<u>Total Salaries and Benefits</u>		242,932	246,396	228,846	228,846	227,061	(1,786)	-0.78%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,935	2,790	6,000	6,000	3,500	(2,500)	-41.67%
5202	Operating Supplies	3,854	3,320	8,000	8,000	6,000	(2,000)	-25.00%
5203	Fuel/Lube	7,345	8,590	12,000	12,000	12,000	-	0.00%
5206	Food/Staples	5,252	4,945	5,000	5,000	5,000	-	0.00%
5207	Vehicle/Boat Maintenance	784	438	8,000	8,000	5,000	(3,000)	-37.50%
5208	Equipment Maintenance	2,010	3,163	5,000	5,000	4,000	(1,000)	-20.00%
5209	Building & Ground Maintenance	2,933	2,972	5,000	5,000	5,000	-	0.00%
5210	Professional & Special Services	6,043	5,087	7,000	7,000	7,500	500	7.14%
5214	Rents & Leases Expense	6,285	4,750	5,000	5,000	6,000	1,000	20.00%
5215	Communications	9,498	9,045	16,500	16,500	10,000	(6,500)	-39.39%
5216	Postage/Freight	1,065	831	2,000	2,000	1,200	(800)	-40.00%
5217	Electricity	15,407	18,891	22,656	22,656	22,000	(656)	-2.89%
5218	Water	1,546	1,930	3,000	3,000	2,000	(1,000)	-33.33%
5219	Sewer	1,622	2,048	3,000	3,000	2,000	(1,000)	-33.33%
5220	Refuse/Disposal	860	792	2,200	2,200	2,000	(200)	-9.09%
5221	Property Insurance	1,636	1,400	1,540	1,540	1,786	245	15.92%
5222	Auto Insurance	16,515	16,690	17,358	17,358	17,356	(2)	-0.01%
5223	Liability Insurance	11,772	7,312	8,489	8,489	7,015	(1,474)	-17.36%
5227	Advertising	461	378	1,000	1,000	1,000	-	0.00%
5231	Tools/Equipment	525	7,361	10,000	10,000	8,000	(2,000)	-20.00%
5235	Memberships/Dues	893	778	2,000	2,000	1,500	(500)	-25.00%
5236	Transportation	152	86	2,000	2,000	1,000	(1,000)	-50.00%
5237	Subsistence	301	475	2,000	2,000	1,500	(500)	-25.00%
5252	Credit Card Expense	7	45	-	-	25	25	0.00%
5280	Volunteer Incentive Program	23,989	18,860	35,000	35,000	35,000	-	0.00%
5601	Uniform/Clothing Allowance	1,226	722	1,500	1,500	1,500	-	0.00%
5603	Employee Training	535	4,171	2,000	2,000	2,000	-	0.00%
<u>Total Maintenance and Operation</u>		125,449	127,869	193,243	193,243	170,882	(22,362)	-11.57%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	45,000	45,000	15,000	(30,000)	-66.67%
<u>Total Capital Outlay, Transfers & Res</u>		-	-	45,000	45,000	15,000	(30,000)	-66.67%
Total		\$ 368,381	\$ 374,265	\$ 467,090	\$ 467,090	\$ 412,943	(54,147)	-11.59%
Staffing History		1.60	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 serve	2013 Beg Balance	Transfers In	Expenditur es	2013 End Bal
156-393 Depreciation Reserve	126,922			
SCBA (airpack) Equip Maint			(93,000)	33,922
152-381 Fleet Reserve	145,856	15,000		
Utility Vehicle			(52,000)	108,856

**CITY OF HOMER
2013 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 2013 Objectives:

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

FY 2012 Accomplishments:

1. Conducted Firefighter I Course and Firefighter II Course
2. Maintained Firefighter I and II Accreditation with State Fire Service Training

FUND 100

151 - FIRE SERVICES

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 117,622	\$ 118,627	\$ 114,745	\$ 114,745	\$ 117,306	\$ 2,561	2.23%
5102	Fringe Benefits	75,789	71,292	74,931	74,931	78,429	3,498	4.67%
5102	Fringe Benefits - PERS	-	-	-	-	13,478	13,478	100.00%
5105	Overtime	4,910	4,461	14,993	14,993	15,317	324	2.16%
<u>Total Salaries and Benefits</u>		198,320	194,381	204,670	204,670	224,530	19,861	9.70%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	810	6,341	8,000	8,000	9,500	1,500	18.75%
5210	Professional & Special Services	9,138	11,449	15,000	15,000	25,000	10,000	66.67%
5231	Tools/Equipment	7,569	15,622	10,000	10,000	8,000	(2,000)	-20.00%
5235	Memberships/Dues	978	999	1,000	1,000	1,500	500	50.00%
5236	Transportation	-	-	2,500	2,500	2,500	-	0.00%
5237	Subsistence	-	-	2,500	2,500	2,500	-	0.00%
5601	Uniform/Clothing Allowance	573	401	1,500	1,500	1,500	-	0.00%
5602	Safety Equipment	8,711	5,084	20,000	20,000	20,000	-	0.00%
5603	Employee Training	14,312	9,429	15,000	15,000	15,000	-	0.00%
5604	Public Training	833	1,807	1,500	1,500	1,500	-	0.00%
<u>Total Maintenance and Operations</u>		42,924	51,132	77,000	77,000	87,000	10,000	12.99%
<u>Debt Payment</u>								
5607	Debt Payment	-	-	-	-	-	-	0.00%
5608	Debt Payment Interest	-	-	-	-	-	-	0.00%
<u>Total Debt Payment</u>		-	-	-	-	-	-	0.00%
Total		\$ 241,244	\$ 245,513	\$ 281,670	\$ 281,670	\$ 311,530	29,861	10.60%
Staffing History		1.70	1.70	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
2013 OPERATING BUDGET
NARRATIVE

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 2013 Objectives:

1. Provide training opportunities to EMS members to enhance patient care practices and procedures
2. Provide EMT-1 Course to new recruits.

FY 2012 Accomplishments:

1. Conducted an EMT-1 Recruit Class for new members.
2. Provided continuing medical education courses to providers.

FUND 100

152 - EMERGENCY MEDICAL SERVICES

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 117,621	\$ 118,627	\$ 114,245	\$ 114,245	\$ 116,806	\$ 2,561	2.24%
5102	Fringe Benefits	75,788	103,114	74,746	74,746	78,249	3,503	4.69%
5102	Fringe Benefits - PERS Relief	-	-	-	-	13,421	13,421	0.00%
5103	P/T Employees	-	-	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	-	0.00%
5105	Overtime	4,910	4,461	14,993	14,993	15,317	324	2.16%
5107	P/T Overtime	-	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		198,319	226,203	203,985	203,985	223,793	19,808	9.71%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	12,895	12,469	16,000	16,000	16,000	-	0.00%
5210	Professional & Special Services	8,797	9,252	9,000	9,000	10,000	1,000	11.11%
5231	Tools/Equipment	4,303	6,238	5,000	5,000	5,000	-	0.00%
5235	Memberships/Dues	85	25	150	150	200	50	33.33%
5601	Uniform/Clothing Allowance	371	188	1,500	1,500	1,500	-	0.00%
5602	Safety Equipment	4,499	3,160	12,000	12,000	10,000	(2,000)	-16.67%
5603	Employee Training	17,529	15,044	13,000	13,000	15,000	2,000	15.38%
5604	Public Education	-	-	1,000	1,000	500	(500)	-50.00%
<u>Total Maintenance and Operations</u>		48,479	46,376	57,650	57,650	58,200	550	0.95%
Total		\$ 246,799	\$ 272,578	\$ 261,635	\$ 261,635	\$ 281,993	20,358	7.78%
Staffing History		1.70	1.70	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

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**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 100

**POLICE CONSOLIDATION, INCLUDES POLICE ADMINISTRATION, DISPATCH, INVESTIGATION, PATROL, JAIL & ANIMAL CONTROL
(COST CENTERS - 160 - 165)**

			FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
	FY 2010 Actual	FY 2011 Actual					
<u>Salaries and Benefits</u>							
5101	Regular Employees	1,231,016	1,308,955	1,402,190	1,402,190	1,470,960	68,770 4.90%
5102	Fringe Benefits	874,765	905,202	916,913	916,913	1,110,457	193,544 21.11%
5103	P/T Employees	98,357	89,630	84,393	84,393	33,217	(51,176) -60.64%
5104	Fringe Benefits P/T	24,632	14,164	11,926	11,926	5,669	(6,257) -52.47%
5105	Overtime	131,012	141,145	152,299	174,299	143,557	(30,742) -17.64%
5107	Part Time OT	10,813	5,877	12,415	12,415	7,295	(5,120) -41.24%
	Total Salaries and Benefits	2,370,594	2,464,972	2,580,136	2,602,136	2,771,153	169,016 6.50%
<u>Maintenance and Operations</u>							
5201	Office Supplies	7,337	5,111	11,000	11,000	11,000	- 0.00%
5202	Operating Supplies	19,904	22,124	24,350	24,350	21,350	(3,000) -12.32%
5203	Fuel/Lube	58,430	66,076	73,200	73,200	73,200	- 0.00%
5205	Ammunition	14,232	9,664	12,000	12,000	12,000	- 0.00%
5206	Food/Staples	22,878	26,745	20,500	20,500	20,500	- 0.00%
5207	Vehicle/Boat Maintenance	3,992	3,473	3,500	3,500	3,500	- 0.00%
5208	Equipment Maintenance	7,197	7,455	13,200	13,200	13,200	- 0.00%
5209	Building & Grounds Maint.	47,232	9,962	14,500	14,500	13,500	(1,000) -6.90%
5210	Professional & Special Services	131,417	148,855	148,050	148,050	150,050	2,000 1.35%
1E+09	Laundry Services	-	-	-	-	5,500	5,500 100.00%
5214	Rents & Leases	7,212	6,894	7,000	7,000	10,800	3,800 54.29%
5215	Communications	43,537	44,466	37,200	37,200	37,200	- 0.00%
5216	Postage/Frt	2,621	2,396	3,900	3,900	3,900	- 0.00%
5217	Electricity	27,733	33,316	37,257	37,257	37,257	- 0.00%
5218	Water	3,367	3,646	4,733	4,733	4,733	- 0.00%
5219	Sewer	3,333	3,857	5,897	5,897	5,897	- 0.00%
5220	Refuse/Disposal	1,161	1,179	2,800	2,800	2,800	- 0.00%
5221	Property Insurance	2,311	1,743	1,916	1,916	2,168	252 13.16%
5222	Auto Insurance	15,216	13,130	13,656	13,656	14,094	438 3.21%
5223	Liability Insurance	129,104	123,332	139,520	139,520	112,517	(27,003) -19.35%
5227	Advertising	3,174	1,772	2,500	2,500	2,500	- 0.00%
5231	Tools/Equipment	22,763	17,472	27,500	27,500	28,500	1,000 3.64%
5235	Memberships/Dues	913	868	1,250	1,250	1,250	- 0.00%
5236	Transportation	5,955	2,099	3,900	3,900	3,900	- 0.00%
5237	Subsistence	2,085	742	1,800	1,800	1,800	- 0.00%
5242	Janitorial	-	-	600	600	600	- 0.00%
5244	Snow Removal	2,000	3,132	5,000	5,000	5,000	- 0.00%
5252	Credit Card	7	46	-	-	50	50 0.00%
5254	Over/Short	(6)	24	-	-	50	50 0.00%
5601	Clothing/Uniforms	23,972	20,730	24,500	24,500	24,500	- 0.00%
5603	Employee Training	39,651	30,041	38,000	38,000	38,000	- 0.00%
5630	Haven House	13,000	12,350	12,350	12,350	12,350	- 100.00%
5625	Impound Costs	2,000	1,980	2,500	2,500	2,500	- 100.00%
	Total Maintenance and Operati	663,726	624,680	694,079	694,079	676,166	(17,913) -2.58%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfers	45,372	60,136	97,754	97,896	15,000	(82,896) -84.68%
	Total Capital Outlay, Transfers and Res	45,372	60,136	97,754	97,896	15,000	(82,896) -84.68%
<u>Total</u>							
	\$ 3,079,692	\$ 3,149,788	\$ 3,371,969	\$ 3,394,111	\$ 3,462,319	68,208	2.01%
Staffing History							
	22.70	22.70	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.

Reserves		2013 Beg Balance		Transfers		Expenditures	2013 End Bal
394	Depreciation	178,423					178,423
382	Fleet Reserve	68,133			15,000	(44,000)	39,133

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - POLICE ADMINISTRATION

The function of the Department of Public Safety is to preserve order, enforce ordinances in the city, preserve the peace, render medical aid to victims and help prevent 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 other 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 in the City of Homer.

FUND 100
160 - POLICE ADMINISTRATION

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

**CITY OF HOMER
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference	
		Actual	Actual	Adopted	Amended	Adopted	Between 2012	
				Budget	Budget	Budget	Amended & 2013	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 272,861	\$ 268,261	\$ 291,176	\$ 291,176	\$ 296,956	\$ 5,780	1.99%
5102	Fringe Benefits	200,794	180,371	196,021	196,021	211,071	15,050	7.68%
5105	Overtime	22,860	22,932	34,070	56,070	34,803	(21,267)	-37.93%
<u>Total Salaries and Benefits</u>		496,514	471,563	521,266	543,266	542,830	(436)	-0.08%
<u>Maintenance and Operations</u>								
5201	Office Supplies	6,732	3,700	8,000	8,000	8,000	-	0.00%
5202	Operating Supplies	2,648	1,363	3,100	3,100	3,100	-	0.00%
5208	Equipment Maintenance	65	90	-	-	-	-	0.00%
5210	Professional & Special Services	4,263	1,453	750	750	750	-	0.00%
5214	Rents & Leases Expense	7,212	6,350	7,000	7,000	7,000	-	0.00%
5216	Postage/Freight	2,621	2,391	3,000	3,000	3,000	-	0.00%
5231	Tools/Equipment	3,536	440	9,000	9,000	4,000	(5,000)	-55.56%
5235	Memberships/Dues	130	-	250	250	250	-	0.00%
5601	Uniform/Clothing Allowance	2,794	2,839	4,500	4,500	4,500	-	0.00%
5603	Employee Training	8,973	6,323	10,000	10,000	10,000	-	0.00%
<u>Total Maintenance and Operations</u>		38,974	24,949	45,600	45,600	40,600	(5,000)	-10.96%
Total		\$ 535,488	\$ 496,512	\$ 566,866	\$ 588,866	\$ 583,430	(5,436)	-0.92%
Staffing History		5.95	5.95	5.95	5.95	5.95		

LINE - ITEM EXPLANATIONS:

5101 - 5105 - Due to 2010 Budget Cuts, One Dispatch Position has not be funded .

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

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 122,967	\$ 129,359	\$ 135,985	\$ 135,985	\$ 138,575	\$ 2,591	1.91%
5102	Fringe Benefits	77,571	73,817	78,670	78,670	83,650	4,980	6.33%
5105	Overtime	15,706	13,765	14,778	14,778	15,086	308	2.09%
<u>Total Salaries and Benefits</u>		216,244	216,941	229,432	229,432	237,312	7,880	3.43%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,621	7,775	8,500	8,500	6,500	(2,000)	-23.53%
5210	Professional & Special Services	7,779	9,713	11,000	11,000	13,000	2,000	18.18%
5231	Tools/Equipment	6,375	4,797	5,500	5,500	5,500	-	0.00%
5236	Transportation	-	524	1,000	1,000	1,000	-	0.00%
5237	Subsistence	-	103	300	300	300	-	0.00%
<u>Total Maintenance and Operations</u>		20,776	22,913	26,300	26,300	26,300	-	0.00%
Total		\$ 237,020	\$ 239,854	\$ 255,732	\$ 255,732	\$ 263,612	\$ 7,880	3.08%
Staffing History		1.70	1.70	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 514,417	\$ 602,796	\$ 634,336	\$ 634,336	\$ 649,055	\$ 14,719	2.32%
5102	Fringe Benefits	336,973	357,049	378,723	378,723	404,740	26,017	6.87%
5103	P/T Employees	-	-	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	-	-	-	-	-	0.00%
5105	Overtime	69,052	61,560	63,016	63,016	60,478	(2,538)	-4.03%
5107	P/T Overtime	-	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		920,442	1,021,405	1,076,075	1,076,075	1,114,273	38,198	3.55%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	222	4,051	-	-	-	-	0.00%
5601	Uniform/Clothing Allowance	6,355	4,960	7,000	7,000	7,000	-	0.00%
5603	Employee Training	943	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		7,520	9,011	7,000	7,000	7,000	-	-
Total		\$ 927,962	\$ 1,030,416	\$ 1,083,075	\$ 1,083,075	\$ 1,121,273	\$ 38,198	3.53%
Staffing History		7.80	7.80	7.80	7.80	7.80		

LINE - ITEM EXPLANATIONS:

No Changes.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 227,704	\$ 215,726	\$ 247,248	\$ 247,248	\$ 292,927	\$45,679	18.48%
5102	Fringe Benefits	162,716	142,295	166,413	166,413	210,819	44,406	26.68%
5103	P/T Employees	85,714	79,777	71,449	71,449	20,273	(51,176)	-71.63%
5104	Fringe Benefits P/T	23,249	13,109	11,129	11,129	4,871	(6,258)	-56.23%
5105	Overtime	22,738	42,405	39,321	39,321	32,067	(7,253)	-18.45%
5107	P/T Overtime	10,813	5,877	12,415	12,415	7,295	(5,120)	-41.24%
<u>Total Salaries and Benefits</u>		532,935	499,189	547,975	547,975	568,252	20,278	3.70%
<u>Maintenance and Operations</u>								
5201	Office Supplies	40	1,001	2,000	2,000	2,000	-	0.00%
5202	Operating Supplies	4,531	5,251	4,500	4,500	3,500	(1,000)	-22.22%
5203	Fuel/Lube	-	97	1,200	1,200	1,200	-	0.00%
5206	Food/Staples	18,501	24,159	18,500	18,500	18,500	-	0.00%
5207	Vehicle Maintenance	16	570	500	500	500	-	0.00%
5209	Building & Grounds Maintenanar	27,281	3,478	6,500	6,500	5,500	(1,000)	-15.38%
5210	Professional & Special Services	1,245	7,823	3,500	3,500	3,500	-	0.00%
1E+09	Laundry Services	-	-	-	-	5,500	5,500	100.00%
5216	Postage/Freight	-	-	500	500	500	-	0.00%
5217	Electricity	8,567	9,255	11,000	11,000	11,000	-	0.00%
5218	Water	444	501	600	600	600	-	0.00%
5219	Sewer	361	537	800	800	800	-	0.00%
5223	Liability Insurance	76,675	81,523	90,853	90,853	73,066	(17,787)	-19.58%
5231	Tools/Equipment	1,171	1,492	2,000	2,000	8,000	6,000	300.00%
5236	Transportation	12	10	900	900	900	-	0.00%
5237	Subsistence	-	-	500	500	500	-	0.00%
5601	Uniform/Clothing Allowance	8,483	5,943	5,500	5,500	5,500	-	0.00%
5603	Employee Training	3,056	(419)	3,000	3,000	3,000	-	0.00%
<u>Total Maintenance and Operatic</u>		150,384	141,222	152,353	152,353	144,066	(8,287)	-5.44%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	C/O Building & Improvements	-	-	-	-	-	-	0.00%
<u>Total Capital Outlay, Transfers & R</u>		-	-	-	-	-	-	0.00%
Total		\$ 683,318	\$ 640,412	\$ 700,328	\$ 700,328	\$ 712,318	11,991	1.71%
Staffing History		6.10	6.10	6.10	6.10	6.10		

LINE - ITEM EXPLANATIONS:

5101 - 5106 - One F/T Jailer will be replacing two P/T jailers in 2013.
XXXX - Laundry Services for Prisoners, separated out for DOC reporting purposes.

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

**CITY OF HOMER
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted Budget	Amended Budget	Adopted Budget	2012 Amended & 2013 Adopted Budget	
<u>Maintenance and Operations</u>								
5202	Operating Supplies	78	-	-	-	-	-	0.00%
5203	Fuel/Lube	18,267	20,661	22,000	22,000	22,000	-	0.00%
5206	Food/Staples	-	-	500	500	500	-	0.00%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.00%
5209	Building & Grounds Maintenance	10,387	2,450	3,000	3,000	3,000	-	0.00%
5210	Professional & Special Services	108,716	124,583	123,800	123,800	123,800	-	0.00%
5215	Communications	261	252	1,200	1,200	1,200	-	0.00%
5217	Electricity	4,524	5,457	5,257	5,257	5,257	-	0.00%
5218	Water	1,553	1,139	1,633	1,633	1,633	-	0.00%
5219	Sewer	1,629	1,170	2,097	2,097	2,097	-	0.00%
5220	Refuse/Disposal	285	285	500	500	500	-	0.00%
5221	Property Insurance	\$888	670	736	736	805	69	9.37%
5223	Liability Insurance	\$2,314	1,690	2,031	2,031	1,521	(510)	-25.10%
5244	Snow Removal	-	-	2,500	2,500	2,500	-	0.00%
Total Maintenance and Operations		148,901	158,357	166,254	166,254	165,813	(441)	-0.27%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Debt Service	45,372	60,136	52,754	52,754	-	(52,754)	-100.00%
Total Capital Outlay, Transfers & Reser		45,372	60,136	52,754	52,754	-	(52,754)	-100.00%
Total		\$ 194,273	\$ 218,494	\$ 219,008	\$ 219,008	\$ 165,813	(53,195)	-24.29%

LINE - JTEM EXPLANATIONS:

In 2012 the contract for operating the animal shelter was renewed at the current rate for an additional two year period.

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

**CITY OF HOMER
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted Budget	
	<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 680,692	\$ 665,052	\$ 676,783	\$ 676,783	\$ 756,948	80,164	11.84%
5102	Fringe Benefits	528,992	510,789	474,773	474,773	594,382	119,610	25.19%
5103	P/T Employees	99,126	68,557	82,291	82,291	82,382	91	0.11%
5104	Fringe Benefits P/T	16,929	17,886	14,695	14,695	10,568	(4,127)	-28.09%
5105	Overtime	52,083	39,200	21,874	46,274	31,874	(14,400)	-31.12%
5107	P/T Overtime	2,103	782	-	-	-	-	0.00%
	<u>Total Salaries and Benefits</u>	1,379,924	1,302,267	1,270,416	1,294,816	1,476,154	181,338	14.00%
	<u>Maintenance and Operations</u>							
5201	Office Supplies	2,896	3,657	3,080	3,080	3,700	620	20.13%
5202	Operating Supplies	107,828	116,878	138,750	138,750	141,450	2,700	1.95%
5203	Fuel/Lube	110,718	157,050	127,481	179,481	154,460	(25,021)	-13.94%
5204	Chemicals	65,190	71,253	79,000	79,000	79,000	-	0.00%
5207	Veh/Boat Maintenance	127,492	167,595	120,000	145,000	150,000	5,000	3.45%
5208	Equipment Maintenance	2,402	3,066	9,000	9,000	9,000	-	0.00%
5209	Building & Grounds Maint.	25,437	27,412	29,000	34,000	32,000	(2,000)	-5.88%
5210	Professional & Special Services	57,327	63,054	76,650	78,350	80,350	2,000	2.55%
5214	Rent & Leases	18,753	11,217	22,500	32,500	32,500	-	0.00%
5215	Communications	22,464	22,371	21,300	26,300	24,300	(2,000)	-7.60%
5216	Postage/Freight	715	761	1,100	1,100	1,100	-	0.00%
5217	Electricity	40,301	46,119	50,231	53,231	53,231	(0)	0.00%
5218	Water	17,668	16,447	16,728	16,728	16,700	(28)	-0.17%
5219	Sewer	16,403	15,240	13,800	13,800	13,800	-	0.00%
5220	Refuse/Disposal	1,687	953	26,200	26,200	26,200	-	0.00%
5221	Property Insurance	1,801	1,373	1,509	1,509	1,751	242	16.01%
5222	Auto Insurance	11,390	11,466	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	29,805	26,649	28,309	28,309	26,070	(2,239)	-7.91%
5227	Advertising	858	717	1,500	1,500	1,500	-	0.00%
5231	Tools & Equipment	10,808	16,589	23,850	25,850	25,850	-	0.00%
5235	Memberships/Dues	426	140	850	850	850	-	0.00%
5236	Transportation	1,905	2,734	2,000	2,000	2,000	-	0.00%
5237	Subsistence	372	45	500	500	500	-	0.00%
5238	Printing/Binding	-	1,490	800	800	800	-	0.00%
5251	Pioneer Beautification	553	614	618	618	650	32	5.18%
5252	Credit Card Expenses	7	31	80	80	80	-	0.00%
5282	City Hall Maintenance	1,852	2,672	3,000	3,000	8,000	5,000	166.67%
5283	Library Maintenance	5,174	15,724	12,500	12,500	15,000	2,500	20.00%
5284	Police Dept Maintenance	2,258	727	5,000	5,000	5,000	-	0.00%
5285	Fire Dept Maintenance	1,139	1,777	2,700	2,700	2,700	-	0.00%
5286	Old School Maintenance	4,312	3,817	8,500	8,500	8,500	-	0.00%
5287	Animal Shelter	1,430	144	3,000	3,000	3,000	-	0.00%
5292	City Hall Motor Pool Maintenance	38	40	500	500	500	-	0.00%
5293	Police Dept Motor Pool Maintenance	7,157	15,711	20,000	20,000	20,000	-	0.00%
5294	Fire Dept Motor Pool Maintenance	16,911	12,161	15,000	15,000	15,000	-	0.00%
5601	Clothing/Uniforms	5,346	6,258	4,900	4,900	5,300	400	8.16%
5602	Safety Equipment	3,926	5,789	7,850	7,850	8,400	550	7.01%
5603	Employee Training	4,543	696	8,150	8,150	8,150	-	0.00%
5604	Public Education	-	-	500	500	500	-	0.00%
5815	Parks & Rec Board	-	-	1,000	1,000	2,000	1,000	100.00%
	<u>Total Maintenance and Operations</u>	729,293	850,741	901,875	1,005,575	994,365	(11,211)	-1.11%
	<u>Debt Payment</u>							
5607	Debt Payment	6,703	-	-	-	-	-	0.00%
5608	Debt Payment Interest	143	-	-	-	-	-	0.00%
	<u>Total Debt Payment</u>	6,846	0	0	0	0	-	0.00%
	<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfers to Reserves	-	-	122,140	122,271	52,271	(70,000)	-57.25%
	<u>Total Capital Outlay, Transfers and Reserv</u>	0	0	122,140	122,271	52,271	\$ (70,000)	-57.25%
	Total	\$ 2,116,063	\$ 2,153,008	\$ 2,294,432	\$ 2,422,663	\$ 2,522,790	\$ 100,127	4.13%

LINE - ITEM EXPLANATIONS:

5101 - 5106 - A Project Manager position was filled for the 2013 year.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 100

170 - PUBLIC WORKS ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended & 2013	
				Budget	Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 100,472	\$ 118,286	\$ 111,685	\$ 111,685	\$ 166,471	54,785	49.05%
5102	Fringe Benefits	106,097	136,492	60,488	60,488	99,596	39,108	64.65%
5102	Fringe Benefit - PERS relief	-	-	47,000	47,000	86,973	39,973	85.05%
5103	P/T Employees	-	1,622	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	132	-	-	-	-	0.00%
5105	Overtime	238	134	370	370	370	-	0.00%
Total Salaries and Benefits		206,807	256,666	219,543	219,543	353,410	133,867	60.97%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,799	1,737	2,000	2,000	2,200	200	10.00%
5202	Operating Supplies	2,033	2,072	2,000	2,000	4,200	2,200	110.00%
5208	Equipment Maintenance	267	-	1,000	1,000	1,000	-	0.00%
5210	Professional & Special Services	4,905	4,113	2,000	3,700	3,700	-	0.00%
5214	Rents & Leases Expense	6,655	4,827	5,000	5,000	5,000	-	0.00%
5215	Communications	22,455	22,371	20,000	25,000	23,000	(2,000)	-8.00%
5216	Postage/Freight	715	761	1,100	1,100	1,100	-	0.00%
5221	Property Insurance	1,801	1,373	1,509	1,509	1,751	242	16.01%
5222	Auto Insurance	11,390	11,466	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	29,805	26,649	28,309	28,309	26,070	(2,239)	-7.91%
5227	Advertising	337	757	500	500	500	-	0.00%
5231	Tools/Equipment	1,310	474	2,000	2,000	2,000	-	0.00%
5235	Memberships/Dues	15	15	100	100	100	-	0.00%
5236	Transportation	365	1,106	500	500	500	-	0.00%
5237	Subsistence	372	45	500	500	500	-	0.00%
5252	Credit Card Fees	7	31	-	-	-	-	0.00%
5602	Safety Equipment	-	106	1,450	1,450	1,500	50	3.45%
5603	Employee Training	373	-	2,000	2,000	2,000	-	0.00%
Total Maintenance and Operation		84,603	77,903	81,407	88,107	86,594	(1,513)	-1.72%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Energy Fund	-	-	-	131	131	-	0.00%
5990	Transfer to Reserves	-	-	102,140	102,140	52,140	(50,000)	-48.95%
Total Capital Outlay, Transfers & Res		-	-	102,140	102,271	52,271	(50,000)	-48.89%
<u>Debt Payment</u>								
5607	Debt Payment	6,703	-	-	-	-	-	0.00%
5608	Debt Payment Interest	143	-	-	-	-	-	0.00%
Total Debt Payment		6,846	-	-	-	-	-	0.00%
Total		\$ 298,255	\$ 334,569	\$ 403,091	\$ 409,922	\$ 492,275	82,353	20.09%
Staffing History		2.05	1.45	1.50	1.50	2.50		

LINE - ITEM EXPLANATIONS:

5101 - 5105 - A project manager position was filled for the 2013 year.
5602 - Includes \$1,100 for hand held radio.

Account Number Explanations: See "Appendix" Tab.

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

Dept	Reserve	2013 Beginning Balance	Transfers	Budgeted Expenditures	2013 Ending Balance
395	Depreciation Reserve	383,502		(25,000)	358,502
383	Fleet Reserve	328,323	52,140	(214,750)	165,713
620	Energy Fund Loan	933		(131)	802

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 100

171 - PUBLIC WORKS GENERAL MAINTENANCE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference	
		Actual	Actual	Adopted	Amended	Adopted	Between 2012	
				Budget	Budget	Budget	Amended & 2013	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 100,034	\$ 104,501	\$ 99,588	\$ 99,588	\$ 103,961	\$ 4,374	4.39%
5102	Fringe Benefits	72,166	66,192	63,045	63,045	72,041	\$ 8,996	14.27%
5103	P/T Employees	11,871	10,158	13,636	13,636	13,636	(0)	0.00%
5104	Fringe Benefits P/T	1,701	1,650	5,427	5,427	1,748	(3,679)	-67.79%
5105	Overtime	3,758	2,503	1,700	4,800	1,700	(3,100)	-64.58%
5107	P/T Overtime	161	413	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		189,692	185,417	183,396	186,496	193,087	6,591	3.53%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	8,631	4,721	5,850	5,850	5,850	-	0.00%
5203	Fuel/Lube	9,323	17,297	14,000	16,000	16,000	-	0.00%
5208	Equipment Maintenance	969	1,619	4,000	4,000	4,000	-	0.00%
5209	Building & Grounds Maintenance	6,576	12,726	10,000	15,000	13,000	(2,000)	-13.33%
5210	Professional & Special Services	(1,456)	1,983	12,200	12,200	10,200	(2,000)	-16.39%
5215	Communications	3	-	500	500	500	-	0.00%
5217	Electricity	18,069	22,255	23,000	26,000	26,000	-	0.00%
5218	Water	3,347	3,775	2,700	2,700	2,700	-	0.00%
5219	Sewer	3,619	4,093	2,800	2,800	2,800	-	0.00%
5220	Refuse/Disposal	878	953	1,200	1,200	1,200	-	0.00%
5231	Tools/Equipment	2,544	1,986	3,000	3,000	3,000	-	0.00%
5282	City Hall Maintenance	1,852	2,672	3,000	3,000	8,000	5,000	166.67%
5283	Library Maintenance	5,174	15,724	12,500	12,500	15,000	2,500	20.00%
5284	Police Department Maintenance	2,258	727	5,000	5,000	5,000	-	0.00%
5285	Fire Department Maintenance	1,139	1,777	2,700	2,700	2,700	-	0.00%
5286	Old School Maintenance	4,312	3,817	8,500	8,500	8,500	-	0.00%
5287	Animal Shelter Maintenance	1,430	144	3,000	3,000	3,000	-	0.00%
5602	Safety Equipment	2,407	2,525	4,500	4,500	4,500	-	0.00%
5603	Employee Training	1,620	316	2,000	2,000	2,000	-	0.00%
<u>Total Maintenance and Operations</u>		72,695	99,108	120,450	130,450	133,950	3,500	2.68%
Total		\$ 262,387	\$ 284,525	\$ 303,846	\$ 316,946	\$ 327,037	10,091	3.18%
Staffing History		2.40	2.40	2.40	2.40	2.40		

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Allocation adjustments
5210 - City Hall, HPD, HVFD. Library sprinklers, fire alarms, extinguishers annual certifications ect.
5282 - City Hall - Increase for copy room exhaust fan (\$3,000 est), boiler maintenance and inspections, backflow device maintenance and inspection (\$2,000).

Account Number Explanations: See "Appendix" Tab.

CITY OF HOMER
2013 OPERATING BUDGET
NARRATIVE

GENERAL FUND - PUBLIC WORKS GRAVEL ROADS

Provide for the adequate maintenance of 63.40 lane miles of 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 2012	FY 2012	FY 2013	Difference							
				Adopted	Amended	Adopted	Between 2012							
				Budget	Budget	Budget	Amended & 2013							
							Adopted Budget							
<u>Salaries and Benefits</u>														
5101	Regular Employees	\$	16,696	\$	16,537	\$	16,737	\$	16,737	\$	17,074	\$	337	2.01%
5102	Fringe Benefits		11,438		10,822		9,098		9,098		11,523		2,425	26.65%
5105	Overtime		96		77		200		200		200		-	0.00%
<u>Total Salaries and Benefits</u>														
				28,230	27,436		26,035		26,035		28,797		2,762	10.61%
<u>Maintenance and Operations</u>														
5202	Operating Supplies		31,243		33,356		48,000		48,000		48,000		-	0.00%
5204	Chemicals		31,800		33,669		37,500		37,500		37,500		-	0.00%
5231	Tools/Equipment		924		2,621		4,000		4,000		4,000		-	0.00%
<u>Total Maintenance and Operations</u>														
				63,967	69,645		89,500		89,500		89,500		-	0.00%
<u>Total</u>														
				\$ 92,197	\$ 97,082		\$ 115,535		\$ 115,535		\$ 118,297		2,762	2.39%
<u>Staffing History</u>														
				0.30	0.30		0.30		0.30		0.30			

LINE - ITEM EXPLANATIONS:

5202 - Gravel Purchase.

5204 - Roadway stabilization/dust control. Increase due to increase costs of calcium chloride.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS PAVED STREETS

Provides maintenance of paved roads 35.20 lane miles of paved roads within the City limits, including pavement and sidewalk repair & sweeping, signage, striping, asphalt crack sealing, drainage ditch/piping maintenance. Also includes 4.73 miles of sidewalks and 4.1 miles of bike pathway.

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

FUND 100

173 - PUBLIC WORKS PAVED STREETS

				FY 2012	FY 2012	FY 2013	Difference							
				Adopted	Amended	Adopted	Between 2012							
				Budget	Budget	Budget	Amended & 2013							
				Actual	Actual		Adopted Budget							
<u>Salaries and Benefits</u>														
5101	Regular Employees	\$	50,088	\$	49,611	\$	50,212	\$	50,212	\$	51,222	\$	1,010	2.01%
5102	Fringe Benefits		34,329		31,512		27,261		27,261		34,535		7,275	26.69%
5105	Overtime		287		762		350		350		350		-	0.00%
<u>Total Salaries and Benefits</u>				84,704	81,884		77,822		77,822		86,107		8,285	10.65%
<u>Maintenance and Operations</u>														
5202	Operating Supplies		16,649		23,826		24,000		24,000		24,000		-	0.00%
5210	Professional & Special Services		296		4,731		9,000		9,000		9,000		-	0.00%
5217	Electricity		14,310		15,273		15,906		15,906		15,906		0	0.00%
5227	Advertising		-		-		200		200		200		-	0.00%
5231	Tools/Equipment		136		1,071		3,000		3,000		3,000		-	0.00%
<u>Total Maintenance and Operations</u>				31,391	44,902		52,106		52,106		52,106		0	0.00%
Total				\$ 116,095	\$ 126,786	\$ 129,928	\$ 129,928	\$ 138,213					8,285	6.38%
Staffing History				0.90	0.90	0.90	0.90	0.90						

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2013 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS SNOW REMOVAL

Provides snow removal & winter maintenance of 97.50 lane miles of roads within the City limits. Also includes 4.73 miles of sidewalks and 4.1 miles of bike paths.

Costs associated with this service include the purchase of sand, calcium chloride, snow dumpsite leasing and maintenance, dump truck rental for snow hauling and advertising / public notices.

FUND 100

174 - PUBLIC WORKS SNOW REMOVAL

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended & 2013 Adopted	
				Budget	Budget	Budget		
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 47,258	\$ 45,239	\$ 45,939	\$ 45,939	\$ 46,442	\$ 503	1.10%
5102	Fringe Benefits	45,799	37,778	28,865	28,865	32,782	3,916	13.57%
5105	Overtime	37,885	25,441	11,400	31,400	21,400	(10,000)	-31.85%
5107	P/T Overtime	-	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		130,941	108,458	86,204	106,204	100,624	(5,581)	-5.25%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	17,243	25,084	32,000	32,000	32,000	-	0.00%
5204	Chemicals	33,390	37,584	41,500	41,500	41,500	-	0.00%
5210	Professional & Special Services	300	-	-	-	-	-	0.00%
5214	Rents & Leases Expense	12,099	6,390	15,000	25,000	25,000	-	0.00%
5227	Advertising	359	-	400	400	400	-	0.00%
5231	Tools/Equipment	2,748	646	4,000	4,000	4,000	-	0.00%
<u>Total Maintenance and Operations</u>		66,139	69,704	92,900	102,900	102,900	-	0.00%
Total		\$ 197,080	\$ 178,162	\$ 179,104	\$ 209,104	\$ 203,524	(5,581)	-2.67%
Staffing History		0.75	0.75	0.90	0.90	0.90		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 100

175 - PARKS/RECREATION/CEMETARY

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted Budget	
Salaries and Benefits								
5101	Regular Employees	\$ 96,298	\$ 60,227	\$ 84,686	\$ 84,686	\$ 96,940	12,253	14.47%
5102	Fringe Benefits	68,998	50,183	57,543	57,543	62,356	4,813	8.36%
5103	P/T Employees	75,909	56,777	68,655	68,655	68,746	91	0.13%
5104	Fringe Benefits P/T	13,659	15,194	9,268	9,268	8,820	(448)	-4.84%
5105	Overtime	362	431	1,520	1,520	1,520	-	0.00%
5107	P/T Overtime	1,224	-	-	-	-	-	0.00%
Total Salaries and Benefits		256,450	182,812	221,672	221,672	238,381	16,709	7.54%
Maintenance and Operations								
5202	Operating Supplies	14,173	11,318	11,700	11,700	11,700	-	0.00%
5203	Fuel/Lube	16,542	22,950	22,821	22,821	22,800	(21)	-0.09%
5208	Equipment Maintenance	376	9	1,000	1,000	1,000	-	0.00%
5209	Building & Grounds Maintenance	18,861	14,685	19,000	19,000	19,000	-	0.00%
5210	Professional & Special Services	33,353	32,692	34,200	34,200	35,200	1,000	2.92%
5214	Rents & Leases Expense	-	-	2,500	2,500	2,500	-	0.00%
5215	Communications	7	-	800	800	800	-	0.00%
5217	Electricity	7,921	8,591	11,325	11,325	11,325	(0)	0.00%
5218	Water	14,321	12,673	14,028	14,028	14,000	(28)	-0.20%
5219	Sewer	12,784	11,148	11,000	11,000	11,000	-	0.00%
5220	Refuse/Disposal	809	-	25,000	25,000	25,000	-	0.00%
5227	Advertising	162	(40)	400	400	400	-	0.00%
5231	Tools/Equipment	1,203	1,983	3,350	3,350	3,350	-	0.00%
5235	Memberships/Dues	40	-	250	250	250	-	0.00%
5251	Pioneer Beautification	553	614	618	618	650	32	5.18%
5252	Credit Card Expense	-	-	80	80	80	-	0.00%
5601	Uniform/Clothing Allowance	-	196	300	300	300	-	0.00%
5603	Employee Training	(275)	-	900	900	900	-	0.00%
5604	Public Education	-	-	500	500	500	-	0.00%
5815	Parks & Rec Board	-	-	1,000	1,000	2,000	1,000	100.00%
Total Maintenance and Operations		120,830	116,819	160,772	160,772	162,755	1,983	1.23%
Capital Outlay, Transfers and Reserves								
5990	Transfer to	-	-	20,000	20,000	-	(20,000)	0.00%
Total Capital Outlay, Transfers & Reser		-	-	20,000	20,000	-	(20,000)	0.00%
Total		\$ 377,280	\$ 299,631	\$ 402,445	\$ 402,445	\$ 401,136	(1,308)	-0.33%
Staffing History		4.67	3.87	4.12	4.12	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.

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.

5210 - Increased for Jack Gist Signage

5815 - This account was created for the Parks & Rec Commission to use in part for Park Day and frugally as needed for other relate needs. (11/28/11 Council Mtg).

Account Number Explanations: See "Appendix" Tab.

		2013 Beg		2013 End	
Dept	Reserve	Bal	Transfers In Expenditures	Bal	
385	Depreciation Reserve	109,403	-		109,403
	Mariner Park Vault Restroom		35,000		74,403
	Hickerson Cemetary Park Impr		35,500		38,903

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**CITY OF HOMER
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference	
		Actual	Actual	Adopted	Amended	Adopted	Between 2012	
				Budget	Budget	Budget	Amended & 2013	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 106,220	\$ 100,416	\$ 94,027	\$ 94,027	\$ 95,029	1,002	1.07%
5102	Fringe Benefits	65,606	66,026	69,306	69,306	73,617	4,311	6.22%
5103	P/T Employees	10,401	-	-	-	-	-	0.00%
5104	Fringe Benefits P/T	1,329	-	-	-	-	-	0.00%
5105	Overtime	253	712	1,000	2,300	1,000	(1,300)	-56.52%
5107	P/T Overtime	37	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		183,846	167,154	164,333	165,633	169,646	4,013	2.42%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,060	2,397	700	700	700	-	0.00%
5203	Fuel/Lube	84,853	116,802	90,660	140,660	115,660	(25,000)	-17.77%
5207	Vehicle/Boat Maintenance	127,492	167,595	120,000	145,000	150,000	5,000	3.45%
5208	Equipment Maintenance	31	12	-	-	-	-	0.00%
5210	Professional & Special Services	575	452	2,000	2,000	2,000	-	0.00%
5231	Tools/Equipment	1,099	6,645	3,000	5,000	5,000	-	0.00%
5292	City Hall Motor Pool Maintenance	38	40	500	500	500	-	0.00%
5293	Police Dept Motor Pool Maintenance	7,157	15,711	20,000	20,000	20,000	-	0.00%
5294	Fire Dept Motor Pool Maintenance	16,911	12,161	15,000	15,000	15,000	-	0.00%
5601	Uniform/Clothing Allowance	5,346	6,063	4,600	4,600	5,000	400	8.70%
5602	Safety Equipment	1,043	2,227	900	900	900	-	0.00%
5603	Employee Training	2,475	380	2,000	2,000	2,000	-	0.00%
<u>Total Maintenance and Operations</u>		248,082	330,485	259,360	336,360	316,760	(19,600)	-5.83%
Total		\$ 431,927	\$ 497,639	\$ 423,693	\$ 501,993	\$ 486,406	(15,587)	-3.11%
Staffing History		2.05	2.05	1.95	1.95	1.95		

LINE - ITEM EXPLANATIONS:

5207 - Increase based on equipment aging and prior years' actuals.

5231 - Tools/Equipment: Increase to purchase specialty tools needed for newer equipment maintenance.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 100

177 - PUBLIC WORKS ENGINEERING/INSPECTION

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
Salaries and Benefits								
5101	Regular Employees	\$ 99,817	\$ 103,981	\$ 107,096	\$ 107,096	\$ 110,441	3,344	3.12%
5102	Fringe Benefits	66,682	58,530	60,444	60,444	64,672	4,228	6.99%
5105	Overtime	2,047	1,042	1,500	1,500	1,500	-	0.00%
Total Salaries and Benefits		168,546	163,553	169,040	169,040	176,612	7,572	4.48%
Maintenance and Operations								
5201	Office Supplies	1,097	1,920	1,080	1,080	1,500	420	38.89%
5202	Operating Supplies	5,374	1,348	2,500	2,500	2,500	-	0.00%
5210	Professional & Special Services	3,732	4,083	2,250	2,250	2,250	-	0.00%
5213	Survey/Appraisal	-	305	3,000	3,000	3,000	-	0.00%
5231	Tools/Equipment	80	168	500	500	500	-	0.00%
5233	Computers and Related Items	-	-	-	-	-	-	0.00%
5235	Memberships/Dues	371	125	500	500	500	-	0.00%
5236	Transportation	-	-	-	-	-	-	0.00%
5238	Printing/Binding	-	1,490	800	800	800	-	0.00%
5602	Safety Equipment	306	430	500	500	1,000	500	100.00%
5603	Employee Training	350	-	1,250	1,250	1,250	-	0.00%
Total Maintenance and Operations		11,309	9,868	12,380	12,380	13,300	920	7.43%
Total		\$ 179,855	\$ 173,420	\$ 181,420	\$ 181,420	\$ 189,912	8,492	4.68%
Staffing History		1.50	1.50	1.50	1.50	1.50		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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

							Difference Between	
			FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	2012 Amended &
			Actual	Actual	Adopted	Amended	Adopted	2013 Adopted
					Budget	Budget	Budget	Budget
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$	63,809	\$ 66,255	\$ 66,813	\$ 66,813	\$ 69,369	2,556 3.83%
5102	Fringe Benefits		57,878	53,254	51,723	51,723	56,287	4,564 8.82%
5103	P/T Employees		945	-	-	-	-	- 0.00%
5104	Fringe Benefits P/T		239	912	-	-	-	- 0.00%
5105	Overtime		7,155	8,098	3,834	3,834	3,834	- 0.00%
5107	P/T Overtime		681	369	-	-	-	- 0.00%
<u>Total Salaries and Benefits</u>			130,708	128,888	122,370	122,370	129,490	7,120 5.82%
<u>Maintenance and Operations</u>								
5202	Operating Supplies		11,423	12,757	12,000	12,000	12,500	500 4.17%
5203	Fuel/Lube		-	-	-	-	-	- 0.00%
5208	Equipment Maintenance		758	1,426	3,000	3,000	3,000	- 0.00%
5209	Building & Grounds Maintenance		-	-	-	-	-	- 0.00%
5210	Professional & Special Services		15,622	15,000	15,000	15,000	18,000	3,000 20.00%
5231	Tools/Equipment		764	996	1,000	1,000	1,000	- 0.00%
5236	Transportation		1,540	1,628	1,500	1,500	1,500	- 0.00%
5602	Safety Equipment		170	500	500	500	500	- 0.00%
<u>Total Maintenance and Operations</u>			30,277	32,307	33,000	33,000	36,500	3,500 10.61%
Total			\$ 160,984	\$ 161,195	\$ 155,370	\$ 155,370	\$ 165,990	10,620 6.84%
Staffing History			1.75	1.75	1.75	1.75	1.75	

LINE - ITEM EXPLANATIONS:

5202 - paper products costs increase.
5210 - Semi & Annual CH carpet cleaning (\$900), CH windows cleaning (\$600), Library annual high windows cleaning (\$1500). CH is for new addition.

Account Number Explanations: See "Appendix" Tab.

**CITY OF HOMER
2013 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 2012	FY 2012	FY 2013	Difference Between		
				Adopted	Amended	Adopted	2012 Amended & 2013		
				Budget	Budget	Budget	Adopted Budget		
				Actual	Actual				
<u>Maintenance and Operations</u>									
5801	Museum	\$	70,000	\$	66,500	\$	66,500	-	0.00%
5804	Homer Chamber of Commerce		-		-		-	-	0.00%
5813	North Pacific Fisheries		-		-		-	-	0.00%
5814	Homer Hockey/Foundation		-		-		10,567	-	(10,567) -100.00%
5830	Homer Foundation		20,000		19,000		19,000	-	0.00%
<u>Total Maintenance and Operations</u>					90,000		85,500		85,500 (10,567) -12.36%
Total					\$ 90,000		\$ 85,500		\$ 85,500 - 0.00%

LINE - ITEM EXPLANATIONS:

Other Donations:

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

Tax Exemptions for the following organizations:

Homer Chamber of Commerce	\$ 3,097
Homer Senior Citizens	\$ 30,897
Homer Hockey Association	\$ 15,471

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

**City of Homer
2013 Operating Budget**

COMBINED REVENUES AND EXPENSES					
UTILITY FUND					
Adopted Budget					
	Fund 200	Fund 205	Fund 256	Fund 215	
	Water & Sewer Special Revenue Fund	HAWSP (Homer Accelerated Water/Sewer Projects	Water & Sewer Depreciation Reserve	Water & Sewer Projects	Total Utility Fund
Revenue					
Total Operating Revenue	\$ 3,490,807	\$ -	\$ -	\$ -	\$ 3,490,807
Operating Expenses before Depreciation:					
Personnel	1,780,739	-	-	-	1,780,739
Operations & Maintenance	974,371	-	-	-	974,371
Debt Service	-	1,063,502	-	-	1,063,502
Other Charges	560,306	143,012	390,000	-	1,093,317
Total Operating Expenses	3,315,416	1,206,514	390,000	-	\$ 4,911,929
Earnings from Operations	175,391	(1,206,514)	(390,000)	-	\$ (1,421,123)
Total Non - Operating Revenue	123,810	1,221,549	200,000		1,421,549
Earnings before transfers	\$ 299,201	\$ 15,035	\$ (190,000)	\$ -	\$ 426
Reserves (Fund 256)	200,000	-	-	-	200,000
Repayment of Energy Fund	33,481		13,182		46,663
Leave Cash Out Bank	47,398	-	-	-	47,398
Change in Net Assets	18,322	15,035	(176,818)	-	(143,461)
Beginning Net Assets	\$ 3,180,543	\$ (3,199,284)	\$ 4,201,048	(60,082)	\$ 4,122,226
Ending Net Assets	\$ 3,198,865	\$ (3,184,248)	\$ 4,024,230	\$ (60,082)	\$ 3,978,765

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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
2013 Operating Budget

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			Capital Outlay		
	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)
Water Utility									
400 Administration	\$ 229,667	\$ 226,260	\$ (3,407)	\$ 101,306	\$ 93,839	\$ (7,467)	\$ 128,563	\$ 134,688	\$ 6,126
401 Treatment Plant	177,521	196,284	18,763	145,500	233,500	88,000	-	-	-
402 Treatment Plant Testing	27,690	31,077	3,387	26,800	25,950	(850)	-	-	-
403 Pump Station	32,275	35,813	3,538	61,200	63,500	2,300	-	-	-
404 Distributions System	212,479	232,799	20,320	72,500	76,500	4,000	-	-	-
405 Reservoir	45,437	50,889	5,453	12,800	21,500	8,700	-	-	-
406 Meters	91,325	101,657	10,332	18,450	34,750	16,300	-	-	-
407 Hydrants	75,653	83,761	8,108	8,000	8,000	-	-	-	-
Total Water System	\$ 892,047	\$ 958,539	\$ 66,493	\$ 446,556	\$ 557,539	\$ 110,983	\$ 128,563	\$ 134,688	\$ 6,126
Sewer Utility									
500 Administration	\$ 229,667	\$ 226,260	\$ (3,407)	\$ 88,150	\$ 79,583	\$ (8,567)	\$ 140,711	\$ 146,192	\$ 5,481
501 Plant Operation	232,538	256,670	24,133	293,600	272,650	(20,950)	-	-	-
502 Sewer Testing	56,133	63,275	7,142	7,600	8,400	800	-	-	-
503 Pump/Lift Stations	127,785	140,915	13,129	37,500	41,000	3,500	-	-	-
504 Collection System	165,001	135,078	(29,923)	42,700	15,200	(27,500)	-	-	-
Total Sewer System	\$ 811,124	\$ 822,198	\$ 11,074	\$ 469,550	\$ 416,833	\$ (52,717)	\$ 140,711	\$ 146,192	\$ 5,481
Total Utility Fund	1,703,171	1,780,738	77,567	916,106	974,371	58,265	269,274	280,880	11,607

City of Homer
2013 Operating Budget

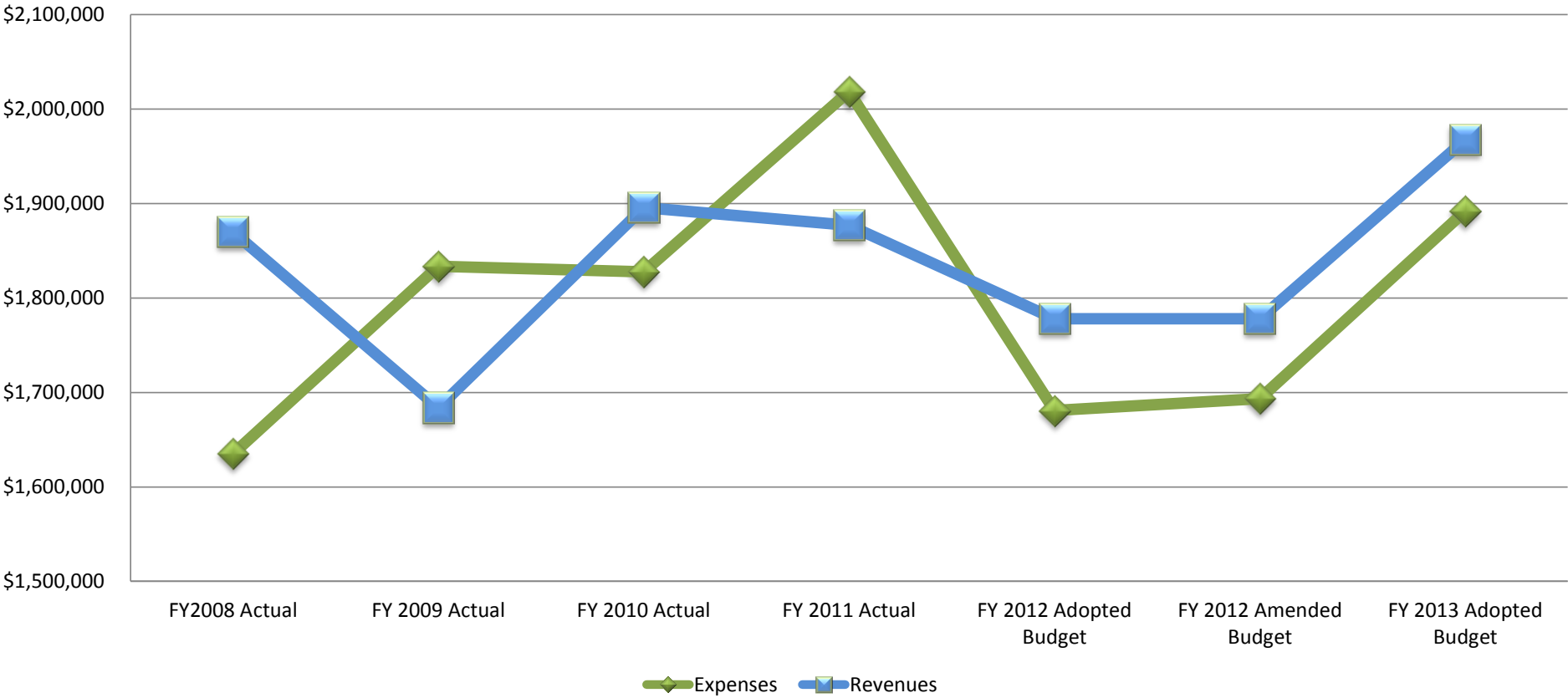
DEBT SERVICES			G/F ADMINISTRATIVE FEES			BUDGET			
FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	FY2012 Amended Budget	FY2013 Adopted Budget	Increase (Decrease)	
\$ -	\$ -	\$ -	226,432	241,203	\$ 14,771	\$685,968	\$695,991	10,023	Water Utility
-	-	-	-	-	-	323,021	429,784	106,763	400 Administration
-	-	-	-	-	-	54,490	57,027	2,537	401 Treatment Plant
-	-	-	-	-	-	93,475	99,313	5,838	402 Treatment Plant Testing
-	-	-	-	-	-	284,979	309,299	24,320	403 Pump Station
-	-	-	-	-	-	58,237	72,389	14,153	404 Distributions System
-	-	-	-	-	-	109,775	136,407	26,632	405 Reservoir
-	-	-	-	-	-	83,653	91,761	8,108	406 Meters
-	-	-	-	-	-				407 Hydrants
\$ -	\$ -	\$ -	\$226,432	241,203	14,771	\$1,693,598	\$1,891,970	\$ 198,372	Total Water Utility
\$ -	\$ -	\$ -	\$310,086	319,102	9,016	\$768,614	\$771,137	2,523	Sewer Utility
-	-	-	-	-	-	526,138	529,320	3,183	500 Administration
-	-	-	-	-	-	63,733	71,675	7,942	501 Plant Operation
-	-	-	-	-	-	165,285	181,915	16,629	502 Sewer Testing
-	-	-	-	-	-	207,701	150,278	(57,423)	503 Pump/Lift Stations
-	-	-	-	-	-				504 Collection System
\$ -	\$ -	\$ -	\$310,086	319,102	9,016	\$1,731,471	\$1,704,325	\$ (27,146)	Total Sewer Utility
-	-	-	536,518	560,306	23,787	3,425,069	3,596,295	171,226	Total Utility Special Revenue Fu

City of Homer
2013 Operating Budget

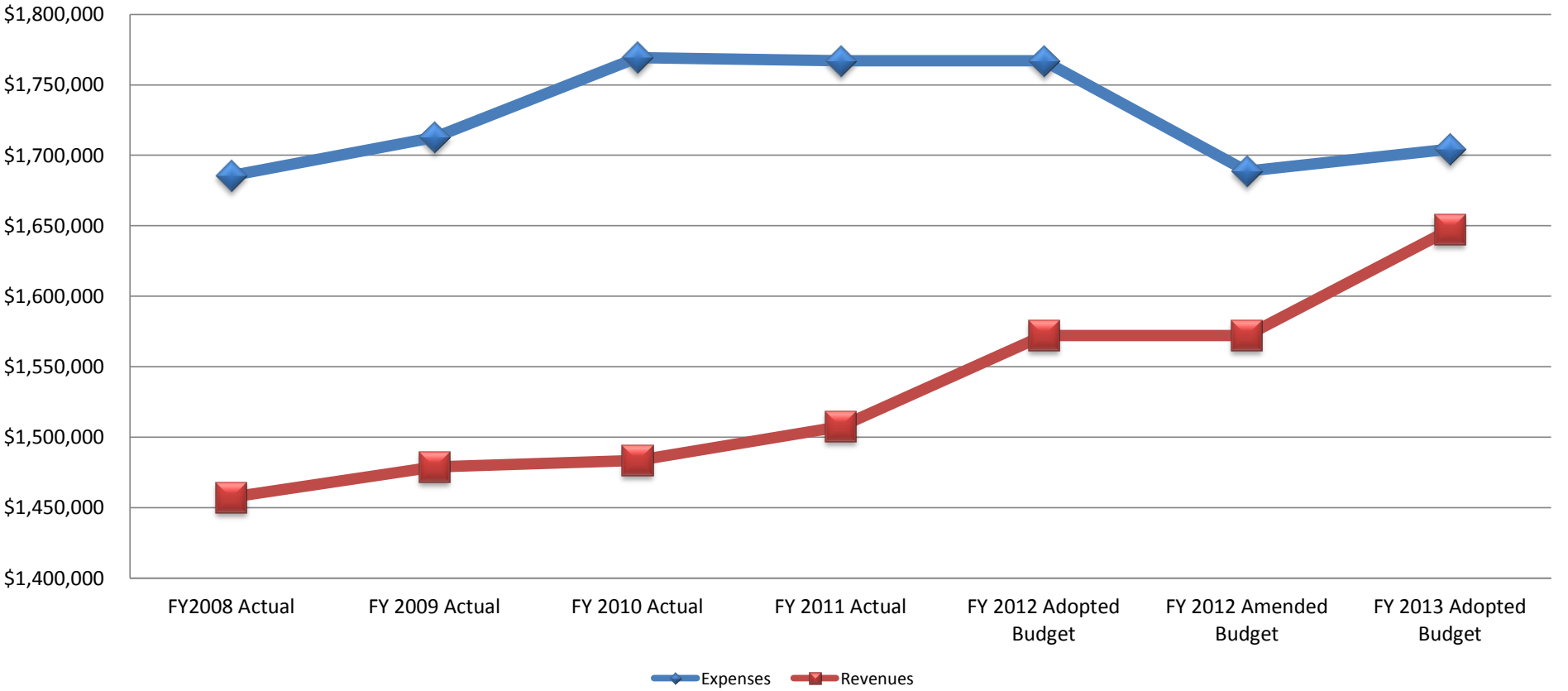
FUND: 200 WATER AND SEWER SPECIAL REVENUE FUND							
FUND BUDGET:		FY 2010	FY 2011	FY 2012	FY 2012	FY2013	
		Actual	Actual	Adopted	Amended	Adopted	FY2014
				Budget	Budget	Budget	Projection
							FY2015
							Projection
Revenue							
Water Revenue	\$	1,685,020	\$ 1,742,491	\$1,717,101	\$1,717,101	\$1,843,475	\$1,880,344
Sewer Revenue		1,483,423	1,507,452	1,572,089	1,572,089	1,647,332	1,713,884
Total Operating Revenue:	\$	3,168,443	\$ 3,249,942	\$3,289,190	\$3,289,190	\$3,490,807	\$3,560,623
							\$3,631,835
Operating Expenses before Depreciation :							
Personnel	\$	1,714,978	\$ 1,689,797	\$1,660,470	\$1,660,470	\$1,780,738	\$1,816,352
Operations & Maintenance		874,559	1,078,562	916,106	916,106	974,371	993,859
Debt Service		(222)	523	-	-	-	-
Other Charges (Administrative Costs)		476,861	479,981	536,518	536,518	560,306	571,512
Total Operating Expenses	\$	3,066,176	\$ 3,248,863	\$3,113,094	\$3,113,094	\$3,315,415	\$3,381,723
							\$3,449,357
Operating Income before Depreciation:		102,266	1,079	176,096	176,096	175,392	178,900
Depreciation Expense		-	-	-	-	-	-
Earnings from Operations	\$	102,266	\$ 1,079	\$ 176,096	\$ 176,096	\$ 175,392	\$ 178,900
							\$ 182,478
Total Non - Operating Revenue		210,709	134,461	61,000	61,000	123,810	137,150
							139,893
Earnings before contributions & transfers	\$	312,976	\$ 135,540	\$ 237,096	\$ 237,096	\$ 299,202	\$ 316,050
							\$ 322,371
Capital Contributions (4999)		-	-	-	-	-	-
Reserves		500,000	500,000	200,000	200,000	200,000	200,000
Repayment of Energy Fund				-	33,481	33,481	33,481
Leave Cash Out Bank		30,849	36,623	35,792	35,792	47,398	49,768
							52,257
Change in Net Assets		(217,873)	(401,083)	1,303	(32,178)	18,323	32,801
							36,633
Beginning Net Assets		15,196,339	3,613,804	3,212,721	3,212,721	3,180,543	3,198,866
Fixed asset adj for contributed Assets		-	-	-	-	-	-
Adjust to Special Revenue Fund		(11,091,161)					
Ending Net Assets		3,613,804	3,212,721	3,214,024	3,180,543	3,198,866	3,231,667
							3,268,300

City of Homer
2013 Operating Budget

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



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



**City of Homer
2013 Operating Budget**

Fund 200

400 Water & 500 Sewer Fund Revenues

				FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
		FY 2010 Actual	FY 2011 Actual					
Water Revenue								
Operating Revenue:								
4616	Metered Sales Residential	\$ 460,681	\$ 443,853	\$ 713,541	\$ 713,541	\$ 664,234		
4617	Metered Sales Commercial	1,154,757	1,230,033	932,560	932,560	1,107,241		
4618	Metered Sales Industrial	31,318	33,594	32,000	32,000	33,000		
4661	Connection Fees	14,813	15,516	15,000	15,000	15,000		
4662	Services & Meters	23,452	19,495	24,000	24,000	24,000		
Total Operating Revenue		1,685,020	1,742,491	1,717,101	1,717,101	1,843,475	126,374	7.36%
Non- Operating Revenue								
4801	Interest on Investments	4,566	4,668	5,000	5,000	5,000		
4802	Penalty & Interest (Utilities)	8,812	8,772	6,000	6,000	6,000		
4527	PERS Revenue	49,838	108,649	50,000	50,000	112,810		
4902	Other Revenue	147,493	12,371	-	-	-		
Total Non-Operating Revenue		210,709	134,461	61,000	61,000	123,810	62,810	102.97%
Total Water Revenue		\$ 1,895,729	\$ 1,876,952	\$ 1,778,101	\$ 1,778,101	\$ 1,967,285	189,184	10.64%
Sewer Revenue								
Operating Revenue								
4616	Metered Sales	634,165	600,522	953,785	953,785	824,821		
4617	Meter Sales Commercial	818,798	882,664	582,304	582,304	793,511		
4618	Meter sales Industrial	17,925	16,036	20,000	20,000	20,000		
4662	Services & Meters	9,609	5,220	13,000	13,000	6,000		
4701	RV Dump Station	2,924	3,010	3,000	3,000	3,000		
Total Operating Revenue		1,483,423	1,507,452	1,572,089	1,572,089	1,647,332	75,243	4.79%
Total Sewer Revenue		\$ 1,483,423	\$ 1,507,452	\$ 1,572,089	\$ 1,572,089	\$ 1,647,332	75,243	4.79%
Operating Transfers								
Total Operating Revenue		\$ 3,168,443	\$ 3,249,942	\$ 3,289,190	\$ 3,289,190	\$ 3,490,807		
Total Non-Operating Revenue		\$ 210,709	\$ 134,461	\$ 61,000	\$ 61,000	\$ 123,810		
Total Water & Sewer Revenue		\$ 3,379,152	\$ 3,384,403	\$ 3,350,190	\$ 3,350,190	\$ 3,614,617	264,427	7.89%

City of Homer
2013 Operating Budget

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

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
Salaries and Benefits								
5101	Permanent Employees	509,706	504,172	516,317	516,317	526,291	9,974	1.93%
5102	Fringe Benefits	383,986	378,848	344,372	344,372	400,710	56,338	16.36%
5103	Part Time Employees	2,532	590	4,720	4,720	4,909	189	4.01%
5104	P/T Fringe Benefits	741	159	638	638	630	(8)	-1.21%
5105	Overtime	32,633	39,736	26,000	26,000	26,000	-	0.00%
5107	Part Time Overtime	2	-	-	-	-	-	0.00%
Total Salaries and Benefits		929,599	923,505	892,047	892,047	958,539	\$ 66,493	7.45%
Maintenance and Operations								
5201	Office Supplies	1,274	2,010	1,200	1,200	1,700	500	41.67%
5202	Operating Supplies	50,785	57,190	45,700	45,700	59,100	13,400	29.32%
5203	Fuel/Lube	34,490	49,307	36,000	36,000	51,000	15,000	41.67%
5204	Chemicals	43,714	122,401	32,000	32,000	100,000	68,000	212.50%
5207	Vehicle/Boat Maintenance	414	327	1,200	1,200	900	(300)	-25.00%
5208	Equipment Maintenance	15,203	16,994	42,500	42,500	38,750	(3,750)	-8.82%
5209	Building & Grounds Maintenance	12,088	2,628	12,500	12,500	10,500	(2,000)	-16.00%
5210	Professional & Spec Services	28,683	18,587	33,600	33,600	42,600	9,000	26.79%
5211	Accounting/Auditing	7,392	8,414	9,496	9,496	9,496	-	0.00%
5213	Survey/Appraisal	950	-	1,200	1,200	1,000	(200)	-16.67%
5214	Rents & Leases	394	-	2,000	2,000	-	(2,000)	-100.00%
5215	Communications	3,887	4,020	4,200	4,200	4,200	-	0.00%
5216	Postage/Freight	83	441	1,500	1,500	1,000	(500)	-33.33%
5217	Electricity	122,864	188,969	127,000	127,000	148,000	21,000	16.54%
5220	Refuse/Disposal	170	-	-	-	-	-	0.00%
5221	Property Insurance	12,243	13,088	13,444	13,444	14,750	1,306	9.71%
5222	Auto Insurance	11,808	11,033	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	19,274	14,996	17,777	17,777	11,670	(6,107)	-34.35%
5226	Testing/Analysis	19,009	17,024	16,000	16,000	16,000	-	0.00%
5227	Advertising	249	210	700	700	250	(450)	-64.29%
5231	Tools/Equipment	9,980	5,570	9,700	9,700	8,000	(1,700)	-17.53%
5234	Recording/Permit Fees	150	249	1,000	1,000	300	(700)	-70.00%
5235	Memberships/Dues	343	553	1,000	1,000	750	(250)	-25.00%
5236	Transporation	386	2,006	-	-	1,000	1,000	0.00%
5237	Subsistence	301	910	-	-	200	200	0.00%
5252	Credit Card Expense	24,712	25,699	15,000	15,000	15,000	-	0.00%
5261	Construction	6,072	59,463	-	-	-	-	0.00%
5602	Safety Equipment	1,508	1,863	2,000	2,000	1,500	(500)	-25.00%
5603	Employee Training	7,331	170	8,400	8,400	8,400	-	0.00%
5606	Bad Debt Expense	3,635	3,163	-	-	-	-	0.00%
Total Maintenance & Operations		439,390	627,285	446,556	446,556	557,539	110,983	24.85%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Reserves	250,000	250,000	100,000	100,000	100,000	-	0.00%
59901	Energy Projects - Repayment			-	12,864	12,864	0	0.00%
	Leave Cash Out Bank Transfer	12,785	16,211	15,699	15,699	21,824	6,125	39.02%
Total Capital Outlay, Transfers & Reserves		262,785	266,211	115,699	128,563	134,688	6,126	4.76%
5607	Debt Payment	(909)	-	-	-	-	-	0.00%
5608	Interest Expense	1,354	523	-	-	-	-	0.00%
Total Debt Service		445	523	-	-	-	-	0.00%
5241	G/F Admin Services	195,392	200,968	226,432	226,432	241,203	14,771	6.52%
Total Other Charges		195,392	200,968	226,432	226,432	241,203	14,771	6.52%
TOTAL		\$ 1,827,611	\$ 2,018,492	\$ 1,680,734	\$ 1,693,598	\$ 1,891,970	198,372	11.71%

City of Homer
2013 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.

City of Homer
2013 Operating Budget

FUND 200
400 - WATER FUND ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 117,390	\$ 123,520	\$ 128,650	\$ 128,650	\$ 130,761	2,111	1.64%
5102	Fringe Benefits	99,554	70,075	75,017	75,017	79,475	4,458	5.94%
5102	PERS Revenue Offset	-	54,325	25,000	25,000	15,024	(9,976)	-39.90%
5103	P/T Employees	288	590	-	-	-	-	0.00%
5104	Fringe Benefits P/T	36	159	-	-	-	-	0.00%
5105	Overtime	1,141	404	1,000	1,000	1,000	-	0.00%
<u>Total Salaries and Benefits</u>		218,411	249,073	229,667	229,667	226,260	\$ (3,407)	-1.48%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,274	2,010	1,200	1,200	1,700	500	41.67%
5202	Operating Supplies	716	556	900	900	600	(300)	-33.33%
5208	Equipment Maintenance	292	50	1,000	1,000	500	(500)	-50.00%
5210	Professional & Special Services	7,581	9,290	13,500	13,500	12,000	(1,500)	-11.11%
5211	Accounting/Audit	7,392	8,414	9,496	9,496	9,496	-	0.00%
5215	Communications	3,887	4,020	4,200	4,200	4,200	-	0.00%
5216	Postage/Freight	83	441	1,500	1,500	1,000	(500)	-33.33%
5221	Property Insurance	12,243	13,088	13,444	13,444	14,750	1,306	9.71%
5222	Auto Insurance	11,808	11,033	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	19,274	14,996	17,777	17,777	11,670	(6,107)	-34.35%
5227	Advertising	249	210	700	700	250	(450)	-64.29%
5231	Tools/Equipment	1,706	375	1,200	1,200	1,000	(200)	-16.67%
5234	Recording/Permit Fees	150	249	1,000	1,000	300	(700)	-70.00%
5235	Memberships/Dues	343	553	1,000	1,000	750	(250)	-25.00%
5236	Transportation	386	2,006	-	-	1,000	1,000	100.00%
5237	Subsistence	301	910	-	-	200	200	100.00%
5252	Credit Card Service Fees	24,712	25,699	15,000	15,000	15,000	-	0.00%
5261	Construction	6,072	59,463	-	-	-	-	0.00%
5602	Safety Equipment	612	721	750	750	750	-	0.00%
5603	Employee Training	6,885	419	7,200	7,200	7,200	-	0.00%
5606	Bad Debt Expense	3,635	3,163	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		109,599	157,667	101,306	101,306	93,839	(7,467)	-7.37%
<u>Capital Outlay, Transfers and Reserves</u>								
5106	Leave Cash Out Bank	12,785	16,211	15,699	15,699	21,824	6,125	39.02%
59901	Energy Projects - Repayment	-	-	-	12,864	12,864	0	0.00%
5990	Transfers to Reserves	250,000	250,000	100,000	100,000	100,000	-	0.00%
<u>Total Capital Outlay, Transfers & Reser</u>		262,785	266,211	115,699	128,563	134,688	6,126	4.76%
<u>Debt Payment</u>								
5607	Debt Payment	(909)	-	-	-	-	-	0.00%
5608	Debt Payment Interest	1,354	523	-	-	-	-	0.00%
<u>Total Debt Payment</u>		445	523	-	-	-	-	0.00%
5241	<u>G/F Administrative Services</u>	195,392	200,968	226,432	226,432	241,203	14,771	6.52%
Total		\$ 786,633	\$ 874,442	\$ 673,105	\$ 685,968	\$ 695,991	\$ 10,023	1.46%
Staffing History		1.85	1.85	1.95	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

2013				2013		
Dept	Reserve	Beginning Balance	Transfer In	Budgeted Revenue	Budgeted Expenditure	Ending Balance
378	Depreciation Reserve	2,206,440	100,000	12,395	25,000	2,293,835
	Leave Bank	-	21,824			
620	Revolving Energy Fund - Ord 12-	5,815	469			5,346
378	Revolving Energy Fund - Reserve	153,694	12,395			141,299

City of Homer
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	
				Budget	Budget	Budget	2013 Adopted	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 93,697	\$ 91,542	\$ 97,400	\$ 97,400	\$ 100,556	3,156	3.24%
5102	Fringe Benefits	76,025	67,282	63,933	63,933	67,827	3,894	6.09%
5102	PERS Revenue Offset	-	-	-	-	11,554	11,554	100.00%
5103	P/T Employees	1,588	-	4,130	4,130	4,295	165	4.01%
5104	Fringe Benefits P/T	625	-	558	558	551	(6)	-1.16%
5105	Overtime	16,217	24,475	11,500	11,500	11,500	-	0.00%
<u>Total Salaries and Benefits</u>		188,151	183,299	177,521	177,521	196,284	\$ 18,763	10.57%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	6,722	8,092	6,000	6,000	5,000	(1,000)	-16.67%
5203	Fuel/Lube	34,490	49,307	35,000	35,000	50,000	15,000	42.86%
5204	Chemicals	43,714	122,401	32,000	32,000	100,000	68,000	212.50%
5207	Vehicle/Boat Maintenance	414	327	1,200	1,200	900	(300)	-25.00%
5208	Equipment Maintenance	10,123	14,261	21,000	21,000	20,000	(1,000)	-4.76%
5209	Building & Grounds Maintenance	10,104	2,628	4,000	4,000	3,000	(1,000)	-25.00%
5210	Professional & Special Services	2,815	1,655	3,800	3,800	3,600	(200)	-5.26%
5214	Rents & Leases Expense	-	-	2,000	2,000	-	(2,000)	-100.00%
5217	Electricity	40,510	66,508	40,000	40,000	51,000	11,000	27.50%
5226	Testing/Analysis	-	81	-	-	-	-	0.00%
5602	Safety Equipment	160	217	500	500	-	(500)	-100.00%
5603	Employee Training	-	(484)	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		149,052	264,992	145,500	145,500	233,500	88,000	60.48%
Total		\$ 337,202	\$ 448,291	\$ 323,021	\$ 323,021	\$ 429,784	106,763	33.05%
Staffing History		1.94	1.94	1.94	1.94			

LINE - ITEM EXPLANATIONS:

5204 - Increased cost of chemical and additioonal chemicals to meet EPA requirements/chemicals for filters cleaning.
5217 - Projected increase in electric costs.

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 14,425	\$ 12,868	\$ 16,600	\$ 16,600	\$ 17,288	688	4.14%
5102	Fringe Benefits	10,483	9,264	10,590	10,590	11,303	713	6.73%
5102	PERS Revenue Offset					1,986	1,986	100.00%
5105	Overtime	117	245	500	500	500	-	0.00%
<u>Total Salaries and Benefits</u>		25,025	22,377	27,690	27,690	31,077	3,387	12.23%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,044	4,966	4,600	4,600	4,200	(400)	-8.70%
5208	Equipment Maintenance	2,275	2,519	4,000	4,000	3,750	(250)	-6.25%
5210	Professional & Special Services	2,004	607	2,200	2,200	2,000	(200)	-9.09%
5220	Refuse/Disposal	170	-	-	-	-	-	0.00%
5226	Testing/Analysis	19,009	16,944	16,000	16,000	16,000	-	0.00%
<u>Total Maintenance and Operations</u>		25,502	25,035	26,800	26,800	25,950	(850)	-3.17%
Total		\$ 50,527	\$ 47,412	\$ 54,490	\$ 54,490	\$ 57,027	2,537	4.65%
Staffing History		0.30	0.30	0.32	0.32			

LINE - ITEM EXPLANATIONS:

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

City of Homer
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
		Budget	Budget	Budget	Budget	Budget	2013	Adopted
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 23,143	\$ 24,054	\$ 19,558	\$ 19,558	\$ 19,982	424	2.17%
5102	Fringe Benefits	15,495	14,537	11,647	11,647	12,442	795	6.83%
5102	PERS Revenue Offset	-	-	-	-	2,296	2,296	100.00%
5103	P/T Employees	635	-	590	590	614	24	4.01%
5104	Fringe Benefits P/T	80	-	80	80	79	(1)	-1.59%
5105	Overtime	146	269	400	400	400	-	0.00%
<u>Total Salaries and Benefits</u>		39,498	38,860	32,275	32,275	35,813	3,538	10.96%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	14	-	2,200	2,200	1,500	(700)	-31.82%
5203	Fuel/Lube	-	-	1,000	1,000	1,000	-	0.00%
5208	Equipment Maintenance	12	85	7,000	7,000	6,000	(1,000)	-14.29%
5209	Building & Grounds Maintenance	1,943	-	5,000	5,000	4,500	(500)	-10.00%
5217	Electricity	41,484	50,899	45,000	45,000	50,000	5,000	11.11%
5231	Tools/Equipment	395	11	1,000	1,000	500	(500)	-50.00%
<u>Total Maintenance and Operations</u>		43,848	50,995	61,200	61,200	63,500	2,300	3.76%
Total		\$ 83,346	\$ 89,855	\$ 93,475	\$ 93,475	\$ 99,313	5,838	6.25%
Staffing History		0.42	0.42	0.40	0.40			

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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, be separated into six pressure zones. This account reflects the repair of mains and services, exercising 615 main line gate valves, the cost of maintaining 24 pressure-reducing stations, 3 booster pump stations, 4 potable water flushing stations, air release valves, testing of cross-connection control devices valves, over 46.37 miles of distribution mains, and monitoring of flows and pressures. All customer water services and 369 fire hydrants. Distribution maintenance personnel are state certified.

FUND 200

404 - WATER DISTRIBUTION SYSTEMS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between 2012	
		Actual	Actual	Adopted	Amended	Adopted	Amended & 2013	
				Budget	Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 129,723	\$ 129,140	\$ 125,121	\$ 125,121	\$ 125,916	795	0.64%
5102	Fringe Benefits	92,280	84,007	77,358	77,358	82,415	5,057	6.54%
5102	PERS Revenue Offset					14,468	14,468	100.00%
5103	P/T Employees	21	-	-	-	-	-	0.00%
5105	Overtime	14,219	13,549	10,000	10,000	10,000	-	0.00%
<u>Total Salaries and Benefits</u>		236,243	226,696	212,479	212,479	232,799	20,320	9.56%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	8,666	15,486	9,000	9,000	9,000	-	0.00%
5208	Equipment Maintenance	2,501	-	6,500	6,500	6,500	-	0.00%
5209	Building & Grounds Maintenance	41	-	1,500	1,500	1,500	-	0.00%
5210	Professional & Special Services	10,168	4,435	7,500	7,500	7,500	-	0.00%
5214	Rents & Leases Expense	394	-	-	-	-	-	0.00%
5217	Electricity	40,871	71,562	42,000	42,000	47,000	5,000	11.90%
5231	Tools/Equipment	6,500	4,196	6,000	6,000	5,000	(1,000)	-16.67%
<u>Total Maintenance and Operatio</u>		69,140	95,679	72,500	72,500	76,500	4,000	5.52%
Total		\$ 305,382	\$ 322,375	\$ 284,979	\$ 284,979	\$ 309,299	24,320	8.53%
Staffing History		2.30	2.30	2.30	2.30			

LINE - ITEM EXPLANATIONS:

5210 - Annual pavement patching associated with water repairs in paved streets.

5217 - Increase for addition of new Pressure Reducing Station and flush station on Kachemak Drive and Booster Stations at Streamhill Park & Canyon Trails subdivisions.

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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 bush and vegetation cleared away from the reservoir.

FUND 200

405 - WATER RESERVOIR

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 26,158	\$ 20,472	\$ 27,347	\$ 27,347	\$ 28,276	929	3.40%
5102	Fringe Benefits	18,262	14,797	17,589	17,589	18,864	1,275	7.25%
5102	PERS Revenue Offset	-	-	-	-	3,249	3,249	100.00%
5105	Overtime	213	216	500	500	500	-	0.00%
<u>Total Salaries and Benefits</u>		44,633	35,485	45,437	45,437	50,889	5,453	12.00%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	352	49	1,000	1,000	500	(500)	-50.00%
5208	Equipment Maintenance	-	80	3,000	3,000	2,000	(1,000)	-33.33%
5209	Building & Grounds Maintenance	-	-	2,000	2,000	1,500	(500)	-25.00%
5210	Professional & Special Services	6,115	850	5,600	5,600	16,500	10,900	194.64%
5213	Survey/Appraisal	950	-	1,200	1,200	1,000	(200)	-16.67%
<u>Total Maintenance and Operations</u>		7,417	979	12,800	12,800	21,500	8,700	67.97%
Total		\$ 52,050	\$ 36,464	\$ 58,237	\$ 58,237	\$ 72,389	14,153	24.30%
Staffing History		0.50	0.50	0.50	0.50			

LINE - ITEM EXPLANATIONS:

5210 - Increased \$11,500 for Bridge Creek Dam inspection

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 52,491	\$ 54,455	\$ 54,021	\$ 54,021	\$ 55,292	1,272	2.35%
5102	Fringe Benefits	36,785	34,120	35,304	35,304	38,012	2,707	7.67%
5102	PERS Revenue Offset	-	-	-	-	6,353	6,353	100.00%
5105	Overtime	179	367	2,000	2,000	2,000	-	0.00%
<u>Total Salaries and Benefits</u>		89,455	88,943	91,325	91,325	101,657	10,332	11.31%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	30,091	18,981	15,000	15,000	31,300	16,300	108.67%
5231	Tools/Equipment	1,379	988	1,500	1,500	1,500	-	0.00%
5602	Safety Equipment	737	925	750	750	750	-	0.00%
5603	Employee Training	446	235	1,200	1,200	1,200	-	0.00%
<u>Total Maintenance and Operations</u>		32,653	21,129	18,450	18,450	34,750	16,300	88.35%
Total		\$ 122,108	\$ 110,072	\$ 109,775	\$ 109,775	\$ 136,407	26,632	24.26%
Staffing History		1.00	1.00	1.00	1.00			

LINE - ITEM EXPLANATIONS:

5202 - Increase due to (2) new subdivisions and Kach Drive LID completion. New customers connecting.

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 Operating Budget

NARRATIVE
WATER FUND - WATER HYDRANTS

Operate and maintain 369 fire hydrants on the water distribution system at an acceptable level as required for ISO level. Costs associated with the installation of hydrants under the hydrant replacement program are reflected in this account.

FUND 200
407 - WATER HYDRANTS

		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 52,680	\$ 48,121	\$ 47,620	\$ 47,620	\$ 48,219	599	1.26%
5102	Fringe Benefits	35,102	30,441	27,934	27,934	29,902	1,968	7.05%
5102	PERS Revenue Offset	-	-	-	-	5,540	5,540	100.00%
5105	Overtime	401	210	100	100	100	-	0.00%
<u>Total Salaries and Benefits</u>		88,184	78,772	75,653	75,653	83,761	8,108	10.72%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	2,180	9,060	7,000	7,000	7,000	-	0.00%
5210	Professional & Special Services	-	1,750	1,000	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>		2,180	10,810	8,000	8,000	8,000	-	0.00%
Total		\$ 90,364	\$ 89,581	\$ 83,653	\$ 83,653	\$ 91,761	8,108	9.69%
Staffing History		0.90	0.90	0.90	0.90	0.90		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**City of Homer
2013 Operating Budget**

FUND 200 SEWER EXPENDITURE SUMMARY BY LINE ITEM								
		FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
5101	Regular Employees	\$ 433,677	\$ 419,697	\$ 446,817	\$ 446,817	\$ 455,520	8,703	1.95%
5102	Fringe Benefits	323,334	323,441	299,072	299,072	343,869	44,798	14.98%
5103	Part Time Employees	3,419	590	7,080	7,080	7,364	284	4.01%
5104	P/T Fringe Benefits	1,329	159	956	956	945	(11)	-1.16%
5105	Overtime	23,618	22,406	14,500	14,500	14,500	-	0.00%
5107	Part Time Overtime	2	-	-	-	-	(46)	0.00%
Total Salaries and Benefits		785,379	766,293	768,424	768,424	822,198	53,774	7.00%
Maintenance and Operations								
5201	Office Supplies	105	1,143	-	-	1,000	1,000	0.00%
5202	Operating Supplies	23,324	26,022	26,800	26,800	27,800	1,000	3.73%
5203	Fuel/Lube	46,895	40,303	45,000	45,000	42,000	(3,000)	-6.67%
5204	Chemicals	29,654	76,390	25,000	25,000	25,000	-	0.00%
5207	Vehicle/Boat Maintenance	-	45	-	-	-	-	0.00%
5208	Equipment Maintenance	23,061	27,274	29,200	29,200	26,200	(3,000)	-10.27%
5209	Building & Grounds Maintenance	3,119	354	3,500	3,500	2,500	(1,000)	-28.57%
5210	Professional & Special Services	6,449	14,947	48,600	48,600	14,900	(33,700)	-69.34%
5211	Earnings before transfers	7,392	8,414	9,495	9,495	9,495	-	0.00%
5214	Rents & Leases	850	95	1,500	1,500	200	(1,300)	-86.67%
5215	Communications	75	-	4,500	4,500	500	(4,000)	-88.89%
5216	Postage/Freight	34	359	2,500	2,500	500	(2,000)	-80.00%
5217	Electricity	188,528	162,988	189,700	189,700	180,000	(9,700)	-5.11%
5218	Water	17,044	17,246	15,000	15,000	16,000	1,000	6.67%
5219	Sewer	598	661	900	900	750	(150)	-16.67%
5221	Property Insurance	12,262	7,743	7,719	7,719	8,433	713	9.24%
5222	Auto Insurance	11,808	11,033	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	18,311	13,805	17,447	17,447	11,582	(5,865)	-33.61%
5226	Testing/Analysis	3,300	5,729	4,000	4,000	4,000	-	0.00%
5227	Advertising	-	-	500	500	300	(200)	-40.00%
5231	Tools/Equipment	4,438	4,459	4,500	4,500	4,000	(500)	-11.11%
5232	Damage not covered by Insurance	5,850	-	-	-	-	-	0.00%
5235	Memberships/Dues	1,926	515	1,500	1,500	750	(750)	-50.00%
5236	Transportation	124	276	-	-	450	450	0.00%
5237	Subsistence	375	892	-	-	150	150	0.00%
5252	Credit Card Expense	24,712	25,697	15,000	15,000	15,000	-	100.00%
5601	Clothing/Uniforms	470	313	250	250	400	150	60.00%
5602	Safety Equipment	1,592	1,451	1,500	1,500	1,950	450	30.00%
5603	Employee Training	1,892	986	4,000	4,000	9,000	5,000	125.00%
5606	Bad Debt Expense	980	2,137	-	-	2,500	2,500	0.00%
Total Operations & Maintenance		435,169	451,276	469,550	469,550	416,833	(52,717)	-11.23%
Capital Outlay, Transfers and Reserves								
5990	Transfer to Reserves	250,000	250,000	100,000	100,000	100,000	-	0.00%
59901	Energy Projects - Repayment	-	-	-	20,618	20,618	0	0.00%
5106	Leave Cash Out Bank Transfer	18,064	20,412	20,093	20,093	25,574	5,481	27.28%
Total Capital Outlay, Transfers and Reserves		268,064	270,412	120,093	140,711	146,192	5,481	3.90%
5607	Debt Payment	(909)	-	-	-	-	-	0.00%
5608	Interest Expense	242	-	-	-	-	-	0.00%
Total Debt Service		(667)	-	-	-	-	-	0.00%
5241	G/F Admin Services	281,469	279,013	310,086	310,086	319,102	9,016	2.91%
Total Other Charges		281,469	279,013	310,086	310,086	319,102	9,016	2.91%
Totals		\$ 1,769,414	\$ 1,766,994	\$ 1,668,154	\$ 1,688,771	\$ 1,704,325	15,554	0.92%

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.

City of Homer
2013 Operating Budget

FUND 200

500 - SEWER ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended & 2013	
				Budget	Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	113,858	\$ 116,862	\$ 128,650	\$ 128,650	\$ 130,761	2,111	1.64%
5102	Fringe Benefits	96,224	66,362	75,017	75,017	79,475	4,458	5.94%
5102	PERS Revenue Offset	-	54,325	25,000	25,000	15,024	(9,976)	100.00%
5103	P/T Employees	288	590	-	-	-	-	0.00%
5104	Fringe Benefits P/T	36	159	-	-	-	-	0.00%
5105	Overtime	445	388	1,000	1,000	1,000	-	0.00%
5107	P/T Overtime	2	-	-	-	-	-	0.00%
Total Salaries and Benefits		210,854	238,685	229,667	229,667	226,260	(3,407)	-1.48%
<u>Maintenance and Operations</u>								
5201	Office Supplies	105	1,143	-	-	1,000	1,000	0.00%
5202	Operating Supplies	779	870	800	800	800	-	0.00%
5210	Professional & Special Services	4,236	3,430	10,000	10,000	4,500	(5,500)	-55.00%
5211	Accounting/Auditing	7,392	8,414	9,495	9,495	9,495	-	0.00%
5215	Communications	75	-	4,500	4,500	500	(4,000)	-88.89%
5216	Postage/Freight	34	359	2,500	2,500	500	(2,000)	-80.00%
5221	Property Insurance	12,262	7,743	7,719	7,719	8,433	713	9.24%
5222	Auto Insurance	11,808	11,033	11,439	11,439	11,473	34	0.30%
5223	Liability Insurance	18,311	13,805	17,447	17,447	11,582	(5,865)	-33.61%
5227	Advertising	-	-	500	500	300	(200)	-40.00%
5231	Tools/Equipment	1,385	234	1,500	1,500	1,000	(500)	-33.33%
5232	Damage not covered by insurance	5,850	-	-	-	-	-	0.00%
5235	Memberships/Dues	1,926	515	1,500	1,500	750	(750)	-50.00%
5236	Transportation	124	276	-	-	450	450	0.00%
5237	Subsistence	375	892	-	-	150	150	0.00%
5252	Credit Card Services	24,712	25,697	15,000	15,000	15,000	-	0.00%
5601	Uniform/Clothing Allowance	470	313	250	250	400	150	60.00%
5602	Safety Equipment	1,592	1,272	1,500	1,500	1,750	250	16.67%
5603	Employee Training	1,892	986	4,000	4,000	9,000	5,000	125.00%
5606	Bad Debt Expense	980	2,137	-	-	2,500	2,500	0.00%
Total Maintenance and Operations		94,309	79,119	88,150	88,150	79,583	(8,567)	-9.72%
<u>Capital Outlay, Transfers and Reserves</u>								
5106	Leave Cash Out	18,064	20,412	20,093	20,093	25,574	5,481	27.28%
59901	Energy Projects - Repayment	-	-	-	20,618	20,618	0	0.00%
5990	Transfer to Reserves	250,000	250,000	100,000	100,000	100,000	-	0.00%
Total Capital Outlay, Transfers & Reserves		268,064	270,412	120,093	140,711	146,192	5,481	3.90%
<u>Debt Payment</u>								
5607	Debt Payment	(909)	-	-	-	-	-	0.00%
5608	Debt Payment Interest	242	-	-	-	-	-	0.00%
Total Debt Payment		(667)	-	-	-	-	-	0.00%
5241	<u>G/F Administration Services</u>	281,469	279,013	310,086	310,086	319,102	9,016	2.91%
Total		\$ 854,028	\$ 867,229	\$ 747,997	\$ 768,614	\$ 771,137	\$ 2,523	0.33%
Staffing History		1.75	1.75	1.95	1.95	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 end of colander year.

Account Number Explanations: See "Appendix" Tab

Capital Outlay: See "Projects" Tab

		2013				2013	
		Beg	Transfer			Budgeted	Budgeted
Dept	Reserve	Balance	In			Revenue	Expenditure
379	Depreciation Reserve	1,994,609	100,000			787	365,000
	Leave Cash Out Bank	-	25,574			-	25,574
379	Energy Project Repayment Fund 256-37	6,056	787				5,270
620	Energy Project Repayment Fund 620	150,790	19,831				130,959

**City of Homer
2013 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between 2012	
		Actual	Actual	Adopted	Amended	Adopted	Amended & 2013	
				Budget	Budget	Budget	Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 123,792	\$ 119,747	\$ 128,776	\$ 128,776	\$ 132,232	3,456	2.68%
5102	Fringe Benefits	92,169	83,464	85,126	85,126	90,336	5,211	6.12%
5102	PERS Revenue Offset	-	-	-	-	15,193	15,193	100.00%
5103	P/T Employees	3,130	-	7,080	7,080	7,364	284	4.01%
5104	Fringe Benefits P/T	1,293	-	956	956	945	(11)	-1.16%
5105	Overtime	12,978	13,355	10,600	10,600	10,600	-	0.00%
5107	P/T Overtime	-	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		233,362	216,566	232,538	232,538	256,670	24,133	10.38%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	7,408	8,351	7,500	7,500	7,500	-	0.00%
5203	Fuel/Lube	46,895	40,303	45,000	45,000	42,000	(3,000)	-6.67%
5204	Chemicals	29,654	76,390	25,000	25,000	25,000	-	0.00%
5207	Vehicle/Boat Maintenance	-	45	-	-	-	-	0.00%
5208	Equipment Maintenance	13,922	17,465	21,000	21,000	18,000	(3,000)	-14.29%
5209	Building & Grounds Maintenance	374	342	1,500	1,500	500	(1,000)	-66.67%
5210	Professional & Special Services	633	2,478	3,000	3,000	2,500	(500)	-16.67%
5214	Rents & Leases Expense	-	95	1,500	1,500	200	(1,300)	-86.67%
5217	Electricity	139,825	149,301	173,200	173,200	160,000	(13,200)	-7.62%
5218	Water	17,044	17,246	15,000	15,000	16,000	1,000	6.67%
5219	Sewer	598	661	900	900	750	(150)	-16.67%
5602	Safety Equipment	-	180	-	-	200	200	0.00%
<u>Total Maintenance and Operations</u>		256,353	312,857	293,600	293,600	272,650	(20,950)	-7.14%
Total		\$ 489,715	\$ 529,423	\$ 526,138	\$ 526,138	\$ 529,320	3,183	0.60%
Staffing History		2.69	2.69	2.69	2.69	2.69		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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

							Difference	
			FY 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference
			Actual	Actual	Adopted	Amended	Adopted	Between 2012
					Budget	Budget	Budget	Amended & 2013
								Adopted Budget
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 28,298	\$ 23,027	\$ 34,432	\$ 34,432	\$ 35,966	1,534	4.45%
5102	Fringe Benefits	20,722	17,839	21,501	21,501	22,976	1,476	6.86%
5102	PERS Revenue Offset	-	-	-	-	4,133	4,133	100.00%
5105	Overtime	227	397	200	200	200	-	0.00%
<u>Total Salaries and Benefits</u>			49,247	41,263	56,133	56,133	63,275	7,142 12.72%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,287	6,672	3,000	3,000	4,000	1,000	33.33%
5210	Professional & Special Services	-	812	600	600	400	(200)	-33.33%
5226	Testing/Analysis	3,300	5,729	4,000	4,000	4,000	-	0.00%
<u>Total Maintenance and Operation</u>			4,587	13,213	7,600	7,600	8,400	800 10.53%
Total			\$ 53,834	\$ 54,477	\$ 63,733	\$ 63,733	\$ 71,675	7,942 11.08%
Staffing History			0.60	0.60	0.60	0.60		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 Operating Budget

NARRATIVE

SEWER FUND - SEWER PUMPS/LIFT STATION

provides for the operation and maintenance of the eleven 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 2010	FY 2011	FY 2012	FY 2012	FY 2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
				Budget	Budget	Budget	2013 Adopted	Budget
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 87,286	\$ 78,407	\$ 78,317	\$ 78,317	\$ 79,088	772	0.99%
5102	Fringe Benefits	58,216	51,460	47,769	47,769	51,039	3,270	6.85%
5102	PERS Revenue Offset	-	-	-	-	9,087	9,087	100.00%
5103	P/T Employees	-	-	-	-	-	-	0.00%
5105	Overtime	3,608	7,052	1,700	1,700	1,700	-	0.00%
<u>Total Salaries and Benefits</u>		149,109	136,919	127,785	127,785	140,915	13,129	10.27%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	9,323	6,317	10,500	10,500	10,500	-	0.00%
5208	Equipment Maintenance	7,540	8,944	7,000	7,000	7,000	-	0.00%
5209	Building & Grounds Maintenance	2,745	11	2,000	2,000	2,000	-	0.00%
5217	Electricity	48,704	13,687	16,500	16,500	20,000	3,500	21.21%
5231	Tools/Equipment	1,500	1,761	1,500	1,500	1,500	-	0.00%
<u>Total Maintenance and Operations</u>		69,811	30,721	37,500	37,500	41,000	3,500	9.33%
Total		\$ 218,921	\$ 167,640	\$ 165,285	\$ 165,285	\$ 181,915	16,629	10.06%
Staffing History		1.45	1.45	1.45	1.45			

LINE - ITEM EXPLANATIONS:

5217 - Increase due to new Kachemak Drive Lift Station on line.

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 Operating Budget

NARRATIVE

SEWER FUND - SEWER COLLECTION SYSTEM

Provides for the operation and maintenance of the sewer collection system (54.98 miles of 8" – 24" sewer main). Work includes repair of broken lines, periodic flushing to remove suspended solids, 824 manholes are inspected and grouted to minimize infiltration and flows are monitored to identify inflow.

Pressure force mains are pigged to eliminate plugging and insure reliable operation. 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 2010 Actual	FY 2011 Actual	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 80,442	\$ 81,654	\$ 76,641	\$ 76,641	\$ 77,473	831	1.08%
5102	Fringe Benefits	56,003	49,991	44,659	44,659	47,704	3,045	6.82%
5102	PERS Revenue Offset	-	-	-	-	8,902	8,902	100.00%
5105	Overtime	6,361	1,214	1,000	1,000	1,000	-	0.00%
<u>Total Salaries and Benefits</u>		142,806	132,860	122,301	122,301	135,078	12,777	10.45%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	4,527	3,812	5,000	5,000	5,000	-	0.00%
5208	Equipment Maintenance	1,599	865	1,200	1,200	1,200	-	0.00%
5210	Professional & Special Services	1,580	8,227	35,000	35,000	7,500	(27,500)	-78.57%
5214	Rents & Leases Expense	850	-	-	-	-	-	0.00%
5231	Tools/Equipment	1,553	2,463	1,500	1,500	1,500	-	0.00%
<u>Total Maintenance and Operations</u>		10,109	15,367	42,700	42,700	15,200	(27,500)	-64.40%
Total		\$ 152,916	\$ 148,226	\$ 165,001	\$ 165,001	\$ 150,278	(14,723)	-8.92%
Staffing History		1.40	1.40	1.40	1.40			

LINE - ITEM EXPLANATIONS:

5210 - Decrease - K'City tank pumping contract completed 2012. (due again in 2015)

Account Number Explanations: See "Appendix" Tab

City of Homer
2013 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

		2010	2011	2012	2013
		Actual	Actual	Budget	Budget
378 - Water Depreciation Reserves					
	Beginning Balance	2,104,794	2,129,479	2,133,390	2,206,440
4992	Annual Transfer	250,000	250,000	100,000	100,000
	Adjustment to Reserves			(3,124)	
	Loan Repayment for Energy Projects			12,395	12,395
4801	Interest Income	4,035			
5990	Energy Fund	(88,975)			
5990	Energy Fund/Raw Water Pump		(166,089)		
5xxx	Expenditures	(140,375)	(80,000)	(14,092)	
	Subtotal	2,129,479	2,133,390	2,228,569	2,318,835
	Encumbered			(22,129)	(25,000)
	Ending Balance	2,129,479	2,133,390	2,206,440	2,293,835

		2010	2011	2012	2013
		Actual	Actual	Budget	Budget
379 - Sewer Depreciation Reserves					
	Beginning Balance	1,836,716	1,997,741	2,178,692	1,994,608
4992	Earnings before transfers	250,000	250,000	100,000	100,000
	Transfer fm Proj 932, 934 - ORD 08-38				
5xxx	Expenditures		(62,206)	(49,555)	
5990	Energy Fund/Sewer Treatment Plant Lagoon		(6,843)	787	787
5990	Trsf to Energy Fund	(88,975)			
	Subtotal	1,997,741	2,178,692	2,229,924	2,095,395
	Encumbered			(235,316)	(365,000)
	Ending Balance	1,997,741	2,178,692	1,994,608	1,730,395

**City of Homer
2013 Operating Budget**

**HAWSP Reserves
Fund 205**

Acct #		2010	2011	2012	2013	
		Actual	Actual	Budget	Budget	
	Beginning Balance	(15,440,841)	(3,961,862)	(3,199,284)	(3,453,945)	
	Revenue					
4201	Sales Tax	1,101,563	1,179,108	1,099,890	1,176,549	Page 34
4801	Investment Interest	2,746	-	-	-	
	Assessment Revenue	311,183	225,756			
	Assessment Interest	62,344	52,965	45,000	45,000	
	Loan/Grant Proceeds		711,293			
	Reimbursements	24,847				
	Total Revenue	1,502,682	2,169,123	1,144,890	1,221,549	
5xxx	Expenditures					
	Debt Payment - Principal	989,752	977,814	775,198	859,226	Page 230
	Debt payment - Interest	162,246	168,909	276,702	204,276	Page 230
	GF Admin Fees	256,478	252,352	277,595	143,012	Page 42
	Construction		7,468			
	Fairview Ave Water Main Ext					Ord 09-36/57(a)
	To 215-815 Bartlett Hohe			53,786		
	To 215-829 PVC			15,276		
	To 215-866 Electric Turbine			995		
	Total Expenditures, Encumbrances & Transfers	1,408,864	1,406,544	1,399,552	1,206,514	
	Change in Net Assets	93,818	762,579	(254,662)	15,035	
	Ending Balance	(15,347,023)	(3,199,284)	(3,453,945)	(3,438,910)	
	Combine Fund 205 (HAWSP, LID Assessments & Debt)					
	Adjustment to FB when moved to	11,385,160				
	Special Revenue Fund					
		(3,961,862)	(3,199,284)	(3,453,945)	(3,438,910)	

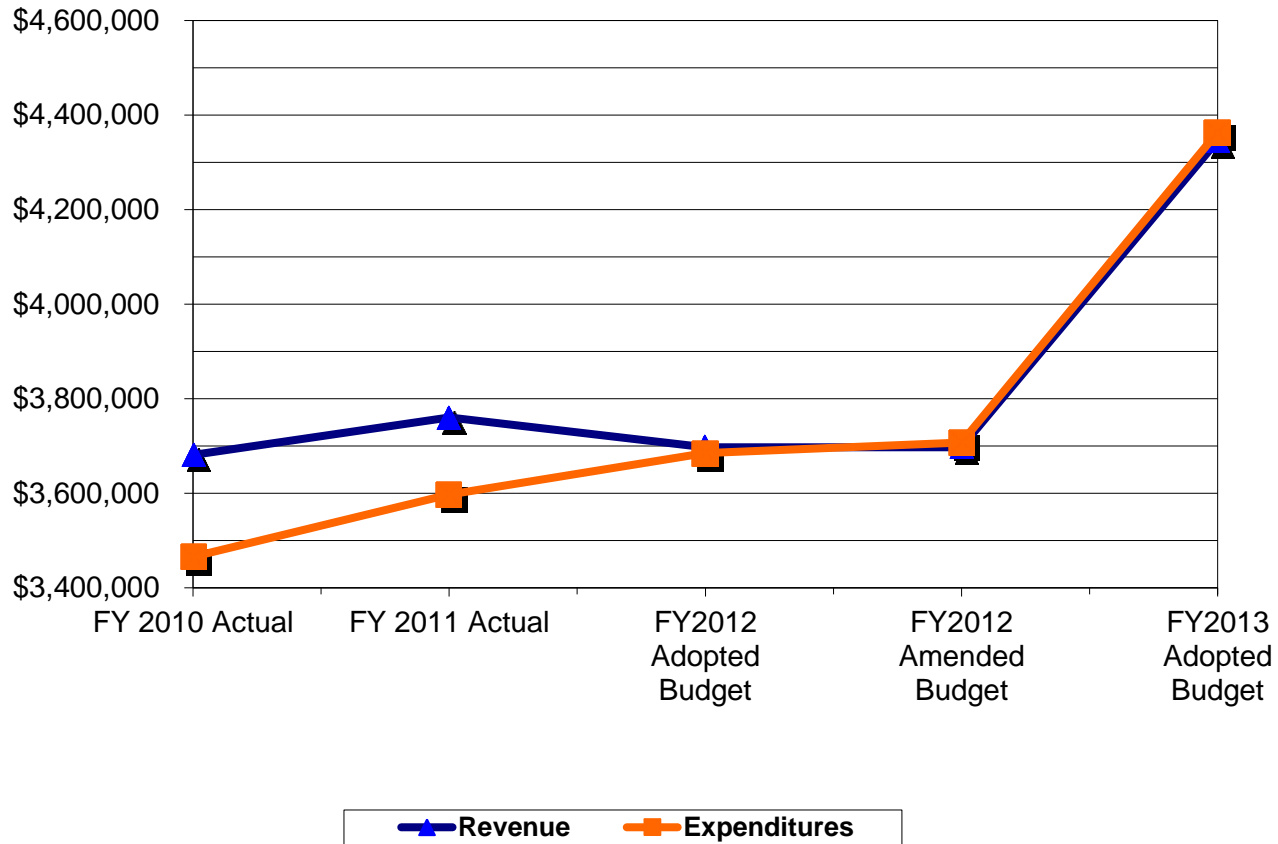
**City of Homer
2013 Operating Budget**

COMBINED REVENUES AND EXPENSES						
PORT & HARBOR						
Adopted Budget						
	Fund 400	Fund 456	Fund 456	Fund 460-374	Fund 415	
	Port & Harbor Enterprise Fund	Port & Harbor Depreciation Reserve	Port & Harbor Bond Reserve	Port & Harbor Fleet Depreciation	Port & Harbor Projects	Total Port & Harbor Fund
Revenue						
Total Operating Revenue	\$ 3,889,259					\$ 3,889,259
Operating Expenses before Depreciation:						
Personnel	1,759,448					1,759,448
Operations & Maintenance	1,167,106					1,167,106
Debt Service	-					-
Other Charges	532,436	126,000	-	40,000		698,436
Total Operating Expenses	3,458,989	126,000	-	40,000	-	\$ 3,624,989
Operating Income before Depreciation	430,270	(126,000)		(40,000)	-	264,270
Depreciation Expense	1,493,879	-		-	-	1,493,879
Earnings from Operations	(1,063,609)	(126,000)	-	(40,000)	-	(1,229,609)
Total Non - Operating Revenue	456,721	501,249	327,672	30,000		858,921
Earnings before transfers	\$ (606,888)	\$ 375,249	\$ 327,672	\$ (10,000)	\$ -	\$ (370,688)
Reserves	844,669					844,669
Repayment of Energy Funds	17,544	14,252				
Leave Cash Out Bank	42,163					42,163
Change in Net Assets	(1,511,264)	375,249	327,672	(10,000)	-	(818,343)
Beginning Net Assets	\$ 37,204,438	\$ 877,179	\$ 500,000	\$ 86,633	0	\$ 38,668,250
Ending Net Assets	\$ 35,693,174	\$ 1,252,429	\$ 827,672	\$ 76,633	\$ 0	\$ 37,849,908

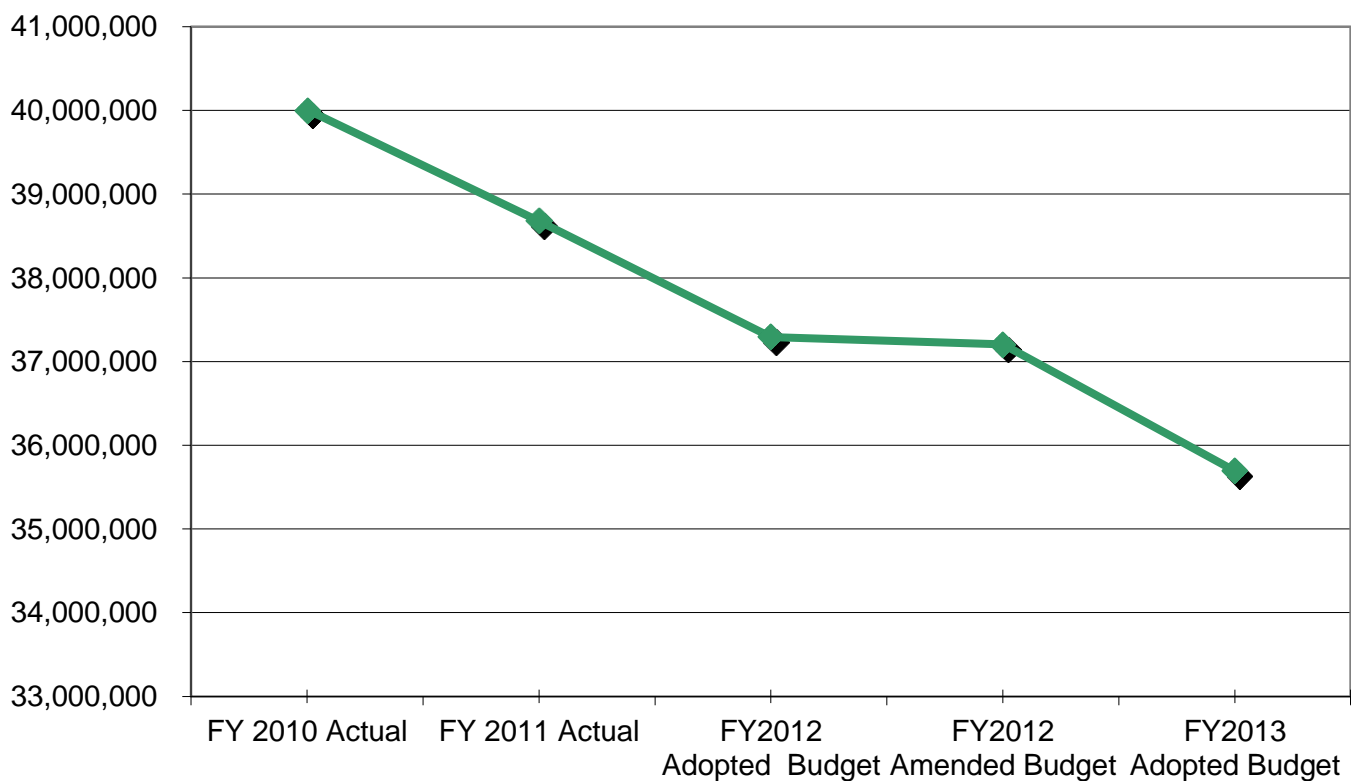
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A) This data is provided for information only, details can be found in the "Projects" tab of the budget, as well as the last couple of pages of this section.

Port & Harbor Fund Revenues and Expense



Port & Harbor Fund Retained Earnings



City of Homer
2013 Operating Budget

FUND: 400 PORT AND HARBOR FUND							
FUND BUDGET:		FY 2010		FY2012	FY2012	FY2013	
		Actual	FY 2011 Actual	Adopted Budget	Amended Budget	Adopted Budget	FY2014 Projection
Port & Harbor Revenue							
Total Operating Revenue		\$ 3,419,579	\$ 3,398,229	\$ 3,431,242	\$ 3,431,242	\$ 3,889,259	\$ 3,967,044
Operating Expenses before Depreciation:							
Personnel		1,714,663	1,681,756	1,645,918	1,645,918	1,759,448	1,830,529
Operations & Maintenance		999,731	1,010,736	1,139,340	1,144,340	1,167,106	1,214,257
Debt Service		-	-	-	-	-	-
Other Charges (Administrative Fees)		356,894	369,068	393,483	393,483	532,436	553,947
Total Operating Expenses		\$ 3,071,288	\$ 3,061,558	\$ 3,178,742	\$ 3,183,742	\$ 3,458,989	\$ 3,528,169
Operating Income before Depreciation:		348,290	336,671	252,500	247,500	430,270	447,652
Depreciation Expense		1,446,555	1,488,909	1,464,587	1,464,587	1,493,879	1,554,232
Earnings from Operations:		\$ (1,098,264)	\$ (1,152,238)	\$ (1,212,087)	\$ (1,217,087)	\$ (1,063,609)	\$ (1,084,882)
Total Non-Operating Revenue		261,542	361,952	361,952	265,840	456,721	475,172
Earnings (Losses) before contributions & transfer:		(836,722)	(790,286)	(850,134)	(951,247)	(606,888)	(631,408)
Transfers to...							
Depreciation Reserves		354,530	500,000	500,000	470,000	516,997	516,997
Repayment of Energy Funds		-	-	-	17,544	17,544	17,544
Bond Reserves		-	-	-	-	327,672	327,672
Leave Cash Out Bank		39,549	35,830	35,855	35,855	42,163	43,866
Change in Net Assets		(1,230,801)	(1,326,117)	(1,385,989)	(1,474,645)	(1,511,264)	(1,524,246)
Beginning Net Assets		40,911,962	40,005,200	38,679,083	38,679,083	37,204,438	35,693,174
** Fixed asset adj for contributed Assets		324,039	-				
Ending Net Assets		40,005,200	38,679,083	37,293,094	37,204,438	35,693,174	34,168,928

**City of Homer
2013 Operating Budget**

	SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			CAPITAL OUTLAYS, TRANSFERS & RESERVES		
	FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)	FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)	FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)
Port & Harbor Fund									
600 Administration	\$ 388,321	\$ 456,438	\$ 68,117	\$ 237,190	\$ 249,306	\$ 12,116	\$ 93,171	\$ 431,126	\$ 337,956
601 Harbor	539,657	558,452	18,795	473,500	446,500	(27,000)	91,341	100,475	9,134
602 Main Dock	32,587	33,556	969	9,500	13,500	4,000	66,285	72,913	6,628
603 Fish Dock	358,393	364,535	6,142	271,000	272,000	1,000	198,916	218,807	19,891
604 Deep Water Dock	35,570	36,877	1,306	7,600	12,000	4,400	64,406	70,846	6,440
605 Outfall Line	-	-	-	2,500	6,000	3,500	2,652	2,917	265
606 Fish Grinder	-	-	-	22,000	22,000	-	6,629	7,291	662
610 Admin. Maintenance	-	-	-	-	-	-	-	-	-
611 Harbor Maintenance	240,050	254,497	14,446	105,300	129,800	24,500	-	-	-
612 Pioneer Dock Maintenance	25,400	27,275	1,875	8,000	8,000	-	-	-	-
614 DWD Maintenance	25,939	27,818	1,879	7,750	8,000	250	-	-	-
Total Port & Harbor Fund	\$ 1,645,917	\$ 1,759,447	\$ 113,529	\$ 1,144,340	\$ 1,167,106	\$ 22,766	\$ 523,399	\$ 904,375	\$ 380,976

**City of Homer
2013 Operating Budget**

DEBT SERVICE			G/F ADMINISTRATIVE FEES			BUDGET			
FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)	FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)	FY2012 Budget	FY 2013 Adopted Budget	Increase (Decrease)	
\$ -	\$ -	\$ -	\$393,483	\$532,436	138,953	\$1,112,165	\$1,669,306	557,141	Port & Harbor Fund
-	-	-	-	-	-	1,104,497	1,105,427	930	600 Administration
-	-	-	-	-	-	108,372	119,969	11,597	601 Harbor
-	-	-	-	-	-	828,309	855,342	27,032	602 Main Dock
-	-	-	-	-	-	107,576	119,723	12,146	603 Fish Dock
-	-	-	-	-	-	5,152	8,917	3,765	604 Deep Water Dock
-	-	-	-	-	-	28,629	29,291	662	605 Outfall Line
-	-	-	-	-	-	-	-	-	606 Fish Grinder
-	-	-	-	-	-	345,350	384,297	38,946	610 Admin. Maintenance
-	-	-	-	-	-	33,400	35,275	1,875	611 Harbor Maintenance
-	-	-	-	-	-	33,689	35,818	2,129	612 Pioneer Dock Maintenance
-	-	-	-	-	-				614 DWD Maintenance
\$ -	\$ -	\$ -	\$393,483	532,436	138,953	\$3,707,140	\$4,363,364	\$ 656,224	Total Port & Harbor Fund

City of Homer
2013 Operating Budget

FUND 400 EXPENDITURE SUMMARY BY LINE ITEM								
		FY 2010 Actual	FY 2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 864,715	\$ 830,083	\$ 856,495	\$ 856,495	\$ 877,042	\$ 20,548	2.34%
5102	Fringe Benefits	672,229	659,653	630,553	630,553	721,528	90,976	12.61%
5103	Part Time Employees	112,183	131,216	110,942	110,942	110,153	(789)	-0.72%
5104	P/T Fringe Benefits	33,126	23,614	16,030	16,030	16,324	295	1.80%
5105	Overtime	28,585	33,410	28,899	28,899	28,899	-	0.00%
5107	Part Time Overtime	3,825	3,778	3,000	3,000	5,500	2,500	45.45%
<u>Total Salaries and Benefits</u>		1,714,663	1,681,756	1,645,918	1,645,918	1,759,448	\$ 113,529	6.45%
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,443	3,748	5,000	5,000	5,000	\$ -	0.00%
5202	Operating Supplies	17,047	15,972	28,100	28,100	30,500	2,400	7.87%
5203	Fuel/Lube	32,806	39,381	30,800	30,800	40,300	9,500	23.57%
5204	Chemicals	6,411	5,015	7,200	7,200	7,200	-	0.00%
5207	Vehicle/Boat Maintenance	2,447	4,006	13,000	13,000	14,000	1,000	7.14%
5208	Equipment Maintenance	57,937	54,030	69,500	69,500	70,000	500	0.71%
5209	Building & Grounds Maintenance	32,153	30,587	52,500	52,500	58,000	5,500	9.48%
5210	Professional & Special Services	16,253	22,384	20,000	20,000	24,500	4,500	18.37%
5211	Accounting/Auditing	14,496	16,499	19,141	19,141	19,141	-	0.00%
5213	Surveyor/Appraisal	-	200	3,700	3,700	8,200	4,500	54.88%
5214	Rents & Leases	6,322	4,505	7,000	7,000	7,000	-	0.00%
5215	Communications	6,099	8,870	7,000	7,000	7,000	-	0.00%
5216	Postage/Freight	3,717	5,114	4,000	4,000	4,000	-	0.00%
5217	Electricity	352,701	418,901	443,000	443,000	433,000	(10,000)	-2.31%
5218	Water	78,605	74,931	76,700	76,700	78,700	2,000	2.54%
5219	Sewer	15,494	8,056	8,100	8,100	8,100	-	0.00%
5220	Refuse/Disposal	38,026	38,288	40,000	40,000	45,000	5,000	11.11%
5221	Property Insurance	6,510	4,482	4,134	4,134	32,766	28,632	87.38%
5222	Auto Insurance	7,206	12,522	8,383	8,383	11,428	3,045	26.65%
5223	Liability Insurance	68,731	58,248	63,833	63,833	58,771	(5,062)	-8.61%
5227	Advertising	2,534	4,112	8,000	8,000	8,000	-	0.00%
5231	Tools/Equipment	10,386	12,004	34,000	34,000	23,500	(10,500)	-44.68%
5235	Memberships/Dues	2,379	2,232	1,500	1,500	3,000	1,500	50.00%
5236	Transportation	7,813	3,164	8,000	8,000	10,000	2,000	20.00%
5237	Subsistence	2,495	2,378	5,500	5,500	6,500	1,000	15.38%
5238	Printing/Binding	5,752	2,190	5,500	5,500	5,500	-	0.00%
5248	Lobbying	-	20,000	22,000	22,000	22,000	-	0.00%
5249	Oil Spill Materials Recovery	1,224	569	2,000	2,000	2,000	-	0.00%
5252	Credit Card Expense	51,405	41,457	25,000	25,000	15,000	(10,000)	-66.67%
5256	Waste Oil Disposal	24,269	28,623	27,500	27,500	28,000	500	1.79%
5258	Float & Ramp Repairs	11,267	3,983	10,000	15,000	15,000	-	0.00%
5287	Electrical Supplies	3,898	1,972	3,000	3,000	3,000	-	0.00%
5601	Clothing/Uniforms	5,229	5,781	5,500	5,500	6,500	1,000	15.38%
5602	Safety Equipment	6,342	5,272	12,750	12,750	13,000	250	1.92%
5603	Employee Training	5,030	4,703	11,000	11,000	13,000	2,000	15.38%
5606	Bad Debt Expense	69,239	5,533	22,000	22,000	22,000	-	0.00%
5627	Port Security	24,066	41,024	25,000	25,000	8,500	(16,500)	-194.12%
<u>Total Operations & Maintenance</u>		999,731	1,010,736	1,139,340	1,144,340	1,167,106	\$ 22,766	1.95%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Depreciation Reserves	354,530	500,000	470,000	470,000	516,997	46,997	9.09%
5990	Transfer to Bond Reserves	-	-	-	-	327,672	327,672	100.00%
5990	Transfer to Energy Fund - Repayment	-	-	-	3,291	3,291	-	0.00%
5990	Transfer to Reserves - Repayment	-	-	-	14,252	14,252	-	0.00%
5106	Transfer to Leave Cash Out	39,549	35,830	35,855	35,855	42,163	6,307	14.96%
<u>Total Capital Outlay</u>		394,079	535,830	505,855	523,399	904,375	\$ 380,976	42.13%
<u>Other Charges</u>								
5241	G/F Admin Services	356,894	369,068	393,483	393,483	532,436	138,953	26.10%
<u>Total Other Charges</u>		356,894	369,068	393,483	393,483	532,436	\$ 138,953	26.10%
Totals		\$ 3,465,367	\$ 3,597,389	\$ 3,684,597	\$ 3,707,141	\$ 4,363,365	656,224	15.04%

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
2013 Operating Budget

Fund 400 600 - Port & Harbor Fund Revenues							
	FY 2010 Actual	FY 2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
Administration 600							
4515 Ferry Lease	18,000	18,000	18,000	18,000	18,000	\$ -	0.00%
4650 Rents & Leases	294,351	251,261	329,618	329,618	330,000	382	0.12%
Sub-Total Operating Revenue	\$ 312,351	\$ 269,261	\$ 347,618	\$ 347,618	\$ 348,000	\$ 382	0.11%
4527 PERS Revenue	48,469	103,169	50,000	50,000	185,481	135,481	73.04%
4634 Port Storage Fees	20,758	47,490	18,000	18,000	45,000	27,000	60.00%
4635 Port Impound Fee	-		1,000	1,000	1,000	-	0.00%
4705 Business License	35	20	40	40	40	-	0.00%
4801 Interest on Investments	574	5,613	6,800	6,800	6,800	-	0.00%
4901 Surplus Property Sale	49,853	15,207	45,000	45,000	55,000	10,000	18.18%
4902 Other Revenue	1,094	6,192	5,000	5,000	400	(4,600)	-1150.00%
Total Non-Operating Revenue	120,783	177,691	125,840	125,840	293,721	167,881	57.16%
Harbor 601							
4245 Waste Oil Disposal Recovery	7,119	4,256	8,000	8,000	5,000	(3,000)	-60.00%
4249 Oil Spill Materials Recovery	1,317	19	1,000	1,000	1,000	-	0.00%
4318 Parking Revenue	15,752	27,510	16,000	16,000	23,000	7,000	30.43%
4319 Sale of Electrical Supplies	2,343	2,146	2,500	2,500	2,500	-	0.00%
4624 Berth Rent Transient Monthly	371,878	389,944	397,580	397,580	448,435	50,855	11.34%
4625 Berth Rent-Reserved	871,887	880,218	849,750	849,750	1,012,250	162,500	16.05%
4626 Berth Rent Transient Annual	129,350	124,919	113,300	113,300	143,656	30,356	21.13%
4627 Berth Rent Transient Semi-Annual	70,809	66,317	84,460	84,460	76,264	(8,196)	-10.75%
4628 Berth Rent Transient Daily	80,768	86,890	72,100	72,100	99,923	27,823	27.84%
4629 Metered Energy	51,912	78,671	118,000	118,000	118,000	-	0.00%
4644 Pumping	238	444	1,000	1,000	1,000	-	0.00%
4645 Wooden Grid Use	6,034	7,242	7,000	7,000	7,000	-	0.00%
4646 Commercial Ramp/Beach Landing	6,979	32,254	30,000	30,000	40,000	10,000	25.00%
4647 Berth Waiting List	7,013	7,200	8,000	8,000	7,500	(500)	-6.67%
4648 Steel Grid Use	15,929	10,940	15,000	15,000	13,000	(2,000)	-15.38%
4653 L and L Ramp	84,607	99,282	90,000	90,000	100,000	10,000	10.00%
4663 Transient Energy 110 Volts	31,503	31,704	33,000	33,000	33,000	-	0.00%
4664 Transient Energy 220 Volts	19,025	20,133	15,000	15,000	20,000	5,000	25.00%
4665 Transient Energy 208 Volts	69,572	83,684	76,000	76,000	82,000	6,000	7.32%
4666 Commercial Ramp/Beach Wharfage	935	43,478	25,000	25,000	50,000	25,000	50.00%
4672 Port Security	21,870	38,273	24,000	24,000	8,000	(16,000)	-200.00%
Sub-Total Operating Revenue	1,866,840	2,035,524	1,986,690	1,986,690	2,291,528	320,838	14.00%
4802 Penalties & Interest	17,489	12,592	10,000	10,000	13,000	3,000	23.08%
4902 Other	49,766	49,158	50,000	50,000	50,000	-	0.00%
Sub-Total Non-Operating Revenue	67,255	61,750	60,000	60,000	63,000	3,000	4.76%
Total Harbor Revenues	\$ 1,934,095	\$ 2,097,274	\$ 2,046,690	\$ 2,046,690	\$ 2,354,528	307,838	13.07%

City of Homer
2013 Operating Budget

Fund 400								
600 - Port & Harbor Fund Revenues Continued								
		FY 2010 Actual	FY 2011 Actual	FY 2012 Amended Budget	FY 2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
Pioneer Dock 602								
4638	Pioneer Dock-Fuel WH	128,048	133,398	128,000	128,000	220,000	92,000	41.82%
4639	Pioneer Dock- Wharfage	-		-	-	1,000	1,000	100.00%
4641	Pioneer Dock-Water Sales	7,433	14,533	10,000	10,000	12,000	2,000	16.67%
4642	Pioneer Dock-Docking	37,632	58,239	40,000	40,000	55,000	15,000	27.27%
4631	USCG Leases	24,287	24,461	24,010	24,010	24,010	-	0.00%
Sub-Total Operating Revenue		197,400	230,631	202,010	202,010	312,010	110,000	35.26%
Total Pioneer Dock Revenues		\$ 197,400	\$ 230,631	\$ 202,010	\$ 202,010	\$ 312,010	\$ 110,000	35.26%
Fish Dock 603								
4620	Ice Sales	542,136	372,722	416,000	416,000	392,000	(24,000)	-6.12%
4621	Cold Storage	16,640	20,523	20,000	20,000	26,000	6,000	23.08%
4622	Crane Rental	250,917	228,734	230,000	230,000	230,000	-	0.00%
4623	Card Access Fee	8,648	9,752	8,240	8,240	8,240	-	0.00%
4637	Seafood Wharfage-Fish Dock	49,300	40,415	48,410	48,410	48,410	-	0.00%
4700	Other Wharfage-Fish Dock	749	1,179	1,236	1,236	1,236	-	0.00%
Sub-Total Operating Revenue		868,390	673,325	723,886	723,886	705,886	(18,000)	-2.55%
4206	Fish Tax	73,505	122,511	80,000	80,000	100,000	20,000	20.00%
Sub-Total Non-Operating Revenue		73,505	122,511	80,000	80,000	100,000	20,000	20.00%
Total Fish Dock Revenues		\$ 941,895	\$ 795,836	\$ 803,886	\$ 803,886	\$ 805,886	2,000	0.25%
Deep Water Dock 604								
4633	Stevedoring	8,866	16,162	8,866	8,866	13,000	4,134	31.80%
4637	Seafood Wharfage	-	5,124	-	-	5,000	5,000	100.00%
4640	DWD - Wharfage	76,675	2,659	76,675	76,675	76,675	-	0.00%
4643	DWD - Docking	63,099	105,272	63,099	63,099	95,000	31,901	33.58%
4668	DWD - Water	5,239	38,355	5,239	5,239	25,000	19,761	79.05%
Total Operating Revenue		\$ 153,878	\$ 167,572	\$ 153,878	\$ 153,878	\$ 214,675	\$ 60,797	28.32%
Outfall Line 605								
4704	Outfall Line	9,400	4,800	4,800	4,800	4,800	2,400	50.00%
Total Outfall Line Revenue		\$ 9,400	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	2,400	50.00%
Fish Grinder 606								
4706	Grinding Fees	11,319	17,118	12,360	12,360	12,360	-	0.00%
Total Fish Grinder Revenues		\$ 11,319	\$ 17,118	\$ 12,360	\$ 12,360	\$ 12,360	-	0.00%
Total Non-Operating Revenue		261,542	361,952	265,840	265,840	456,721	190,881	41.79%
Total Operating Revenue		3,419,579	3,398,229	3,431,242	3,431,242	3,889,259	458,017	11.78%
Total Port & Harbor Revenues		\$ 3,681,121	\$ 3,760,182	\$ 3,697,082	\$ 3,697,082	\$ 4,345,980	648,898	14.93%

**CITY OF HOMER
2013 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.

**CITY OF HOMER
2013 OPERATING BUDGET**

FUND 400

600 - PORT & HARBOR - ADMINISTRATION

		FY 2010	FY 2011	FY2012	FY2012	FY2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
				Budget	Budget	Budget	2013 Adopted	Budget
Salaries and Benefits								
5101	Regular Employees	\$ 203,248	\$ 189,282	\$ 200,840	\$ 200,840	\$ 207,040	\$ 6,200	2.99%
5102	Fringe Benefits	191,906	227,969	135,481	135,481	146,626	11,145	7.60%
5102	PERS Revenue Offset	-	-	50,000	50,000	100,772	50,772	50.38%
5103	P/T Employees	-	4,637	-	-	-	-	0.00%
5104	Fringe Benefits P/T	-	624	-	-	-	-	0.00%
5105	Overtime	3,695	2,194	2,000	2,000	2,000	-	0.00%
Total Salaries and Benefits		398,849	424,707	388,321	388,321	456,438	68,117	14.92%
Maintenance and Operations								
5201	Office Supplies	1,693	2,343	2,500	2,500	2,500	-	0.00%
5202	Operating Supplies	2,045	2,041	2,500	2,500	2,500	-	0.00%
5208	Equipment Maintenance	4,352	-	-	-	-	-	0.00%
5209	Building & Grounds Maintenance	56	8,342	4,000	4,000	5,000	1,000	20.00%
5210	Professional & Special Services	4,755	3,223	3,500	3,500	3,500	-	0.00%
5211	Accounting/Auditing	14,496	16,499	19,141	19,141	19,141	-	0.00%
5213	Survey/Appraisal	-	200	3,200	3,200	7,200	4,000	55.56%
5214	Rents & Leases Expense	6,322	4,505	7,000	7,000	7,000	-	0.00%
5215	Communications	5,980	5,914	7,000	7,000	7,000	-	0.00%
5216	Postage/Freight	3,717	5,114	4,000	4,000	4,000	-	0.00%
5221	Property Insurance	6,510	4,482	4,134	4,134	32,766	28,632	87.38%
5222	Auto Insurance	7,206	12,522	8,383	8,383	11,428	3,045	26.65%
5223	Liability Insurance	68,731	58,248	63,833	63,833	58,771	(5,062)	-8.61%
5227	Advertising	2,431	3,889	6,000	6,000	6,000	-	0.00%
5231	Tools/Equipment	463	504	17,500	17,500	6,000	(11,500)	-191.67%
5235	Memberships/Dues	2,379	2,232	1,500	1,500	2,500	1,000	40.00%
5236	Transportation	4,577	2,911	4,000	4,000	4,000	-	0.00%
5237	Subsistence	1,067	2,212	3,500	3,500	3,500	-	0.00%
5238	Printing/Binding	3,070	2,082	3,500	3,500	4,500	1,000	22.22%
5248	Lobbying	-	20,000	22,000	22,000	22,000	-	0.00%
5252	Credit Card Service Fees	51,405	41,457	25,000	25,000	15,000	(10,000)	-66.67%
5603	Employee Training	-	568	3,000	3,000	3,000	-	0.00%
5606	Bad Debt Expense	69,239	5,533	22,000	22,000	22,000	-	0.00%
Total Maintenance and Operations		260,494	204,823	237,190	237,190	249,306	12,116	4.86%
Capital Outlay, Transfers and Reserves								
59901	Transfer to Reserves	30,000	42,310	39,771	39,771	43,748	3,977	9.09%
59902	Transfer to Reserves for Energy Project Repay			-	14,252	14,252	-	0.00%
59903	Transfer to Revolving Energy Fund			-	3,291	3,291	-	0.00%
59904	Transfer to Bond Fund			-	-	327,672	327,672	100.00%
5106	Leave Cash Out Bank	39,549	35,830	35,855	35,855	42,163	6,307	14.96%
Total Capital Outlay, Transfers & Reserves		69,549	78,140	75,627	93,171	431,126	337,956	78.39%
5241	G/F Administrative Services	\$356,894	\$369,068	\$393,483	\$393,483	\$532,436	\$138,953	26.10%
Total		\$ 1,085,785	\$ 1,076,738	\$ 1,094,621	\$ 1,112,165	\$ 1,669,306	557,141	33.38%
Staffing History		4.00	4.00	4.25	4.25	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.
5990 - Increase in Reserves across the board of 10%.

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

Dept	Reserve	2013 Beg Balance	Transfer In	Budgeted Other Inc	Budgeted Expense	2013 Ending Balance
456-380	Depreciation Reserve	877,180	486,997	14,252	126,000	1,252,429
456-382	Bond Reserves	500,000	327,672			827,672
452-374	Fleet Reserve	86,633	30,000	40,000		76,633
	Energy Project Repayment Fund 456-380	112,593	14,252			98,341
	Energy Project Repayment Fund 620	26,003	3,291			22,711

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 400

601 - PORT & HARBOR - HARBOR

		FY 2010	FY 2011	FY2012	FY2012	FY2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
				Budget	Budget	Budget	2013 Adopted	Budget
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 280,618	\$ 275,522	\$ 275,167	\$ 275,167	\$ 276,359	1,192	0.43%
5102	Fringe Benefits	199,316	180,383	181,752	181,752	195,545	13,793	7.05%
5103	P/T Employees	67,378	60,241	57,630	57,630	57,325	(305)	-0.53%
5104	Fringe Benefits P/T	13,778	8,975	8,948	8,948	9,379	431	4.59%
5105	Overtime	14,499	16,366	16,159	16,159	16,159	-	0.00%
5107	P/T Overtime	1,363	1,642	-	-	3,685	3,685	100.00%
<u>Total Salaries and Benefits</u>		576,951	543,129	539,657	539,657	558,452	18,795	3.37%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,490	1,136	1,500	1,500	1,500	-	0.00%
5202	Operating Supplies	11,060	10,617	14,000	14,000	12,000	(2,000)	-16.67%
5203	Fuel/Lube	10,742	14,562	14,000	14,000	14,500	500	3.45%
5204	Chemicals	3,335	2,516	3,000	3,000	3,000	-	0.00%
5207	Vehicle/Boat Maintenance	1,614	2,614	3,000	3,000	4,000	1,000	25.00%
5208	Equipment Maintenance	1,303	757	2,000	2,000	2,000	-	0.00%
5209	Buildings & Grounds Maintenance	2,316	6,270	6,000	6,000	6,500	500	7.69%
5210	Professional & Special Services	2,515	5,192	5,000	5,000	5,000	-	0.00%
5213	Surveyor/Appraisal	-	-	500	500	1,000	500	50.00%
5217	Electricity	208,512	255,759	280,000	280,000	265,000	(15,000)	-5.66%
5218	Water	47,011	41,298	40,000	40,000	40,000	-	0.00%
5219	Sewer	6,343	6,174	5,000	5,000	5,000	-	0.00%
5220	Refuse/Disposal	38,026	38,288	40,000	40,000	45,000	5,000	11.11%
5227	Advertising	104	223	2,000	2,000	2,000	-	0.00%
5231	Tools/Equipment	4,357	2,113	5,000	5,000	6,000	1,000	16.67%
5236	Transportation	3,236	253	4,000	4,000	4,000	-	0.00%
5237	Subsistence	1,428	166	2,000	2,000	2,000	-	0.00%
5238	Printing/Binding	2,682	108	2,000	2,000	1,000	(1,000)	-100.00%
5249	Oil Spill Response Supplies	1,224	569	2,000	2,000	2,000	-	0.00%
5287	Electrical Supplies	3,898	1,972	3,000	3,000	3,000	-	0.00%
5601	Uniform/Clothing Allowance	3,134	3,213	3,000	3,000	3,500	500	14.29%
5602	Safety Equipment	2,197	3,876	7,500	7,500	6,000	(1,500)	-25.00%
5603	Employee Training	2,373	2,563	4,000	4,000	4,000	-	0.00%
5627	Port Security	24,066	41,024	25,000	25,000	8,500	(16,500)	-194.12%
<u>Total Maintenance and Operation:</u>		382,965	441,260	473,500	473,500	446,500	(27,000)	-6.05%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	68,901	97,171	91,341	91,341	100,475	9,134	9.09%
<u>Total Capital Outlay, Transfers & Reserves</u>		68,901	97,171	91,341	91,341	100,475	9,134	9.09%
Total		\$ 1,028,817	\$ 1,081,560	\$ 1,104,497	\$ 1,104,497	\$ 1,105,427	930	0.08%
Staffing History		7.29	7.29	6.89	6.89	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
Capital Outlay: See "Projects" Tab

CITY OF HOMER
2013 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 2010	FY 2011	FY2012	FY2012	FY2013	Difference	
		Actual	Actual	Adopted	Amended	Adopted	Between 2012	
				Budget	Budget	Budget	Amended & 2013	
							Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 17,075	\$ 16,646	\$ 16,109	\$ 16,109	\$ 16,182	\$ 73	0.45%
5102	Fringe Benefits	11,843	10,772	12,824	12,824	13,693	869	6.35%
5103	P/T Employees	2,830	1,879	2,625	2,625	2,638	13	0.50%
5104	Fringe Benefits P/T	340	332	234	234	248	13	5.40%
5105	Overtime	857	976	795	795	795	-	0.00%
5107	P/T Overtime	3	70	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		32,949	30,675	32,587	32,587	33,556	969	2.89%
<u>Maintenance and Operations</u>								
5201	Office Supplies	56	-	-	-	-	-	0.00%
5202	Operating Supplies	87	583	500	500	1,000	500	50.00%
5208	Equipment Maintenance	-	-	-	-	1,000	1,000	100.00%
5209	Building & Ground Maintenance	-	-	-	-	1,000	1,000	100.00%
5210	Professional & Special Services	64	2,000	2,000	2,000	2,000	-	0.00%
5217	Electricity	1,563	3,708	2,500	2,500	4,000	1,500	37.50%
5218	Water	-	-	3,000	3,000	3,000	-	0.00%
5231	Tools/Equipment	-	100	1,000	1,000	1,000	-	0.00%
5602	Safety Equipment	215	59	500	500	500	-	0.00%
<u>Total Maintenance and Operations</u>		1,984	6,451	9,500	9,500	13,500	4,000	29.63%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	50,000	70,516	66,285	66,285	72,913	6,628	9.09%
<u>Total Capital Outlay, Transfers & Reserves</u>		50,000	70,516	66,285	66,285	72,913	6,628	9.09%
Total		\$ 84,933	\$ 107,642	\$ 108,372	\$ 108,372	\$ 119,969	11,597	9.67%
Staffing History		0.48	0.48	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
2013 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 2010	FY 2011	FY2012	FY2012	FY2013	Difference	
		Actual	Actual	Adopted	Amended	Adopted	Between 2012	
				Budget	Budget	Budget	Amended & 2013	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 177,179	\$ 181,650	\$ 185,831	\$ 185,831	\$ 190,488	\$ 4,657	2.44%
5102	Fringe Benefits	136,414	125,868	131,622	131,622	134,016	2,394	1.79%
5103	P/T Employees	19,873	42,834	28,607	28,607	29,370	763	2.60%
5104	Fringe Benefits P/T	12,345	8,226	2,333	2,333	2,450	117	4.79%
5105	Overtime	6,967	9,796	7,000	7,000	7,000	-	0.00%
5107	Part Time Overtime	2,455	1,996	3,000	3,000	1,210	(1,790)	-147.93%
	Total Salaries and Benefits	355,233	370,371	358,393	358,393	364,535	6,142	1.68%
<u>Maintenance and Operations</u>								
5201	Office Supplies	205	269	1,000	1,000	1,000	-	0.00%
5202	Operating Supplies	2,852	328	5,000	5,000	5,000	-	0.00%
5203	Fuel/Lube	4,259	3,306	3,800	3,800	3,800	-	0.00%
5204	Chemicals	3,076	2,499	4,200	4,200	4,200	-	0.00%
5207	Vehicle/Boat Maintenance	36	228	-	-	-	-	0.00%
5208	Equipment Maintenance	34,115	36,960	45,000	45,000	45,000	-	0.00%
5209	Building & Grounds Maintenance	9,440	7,252	19,000	19,000	19,000	-	0.00%
5210	Professional & Special Services	4,642	3,490	5,000	5,000	5,000	-	0.00%
5217	Electricity	132,013	144,771	147,000	147,000	147,000	-	0.00%
5218	Water	29,577	30,443	30,000	30,000	31,000	1,000	3.23%
5219	Sewer	8,054	913	2,000	2,000	2,000	-	0.00%
5231	Tools/Equipment	3,017	1,029	3,000	3,000	3,000	-	0.00%
5602	Safety Equipment	3,222	169	3,000	3,000	3,000	-	0.00%
5603	Employee Training	2,625	883	3,000	3,000	3,000	-	0.00%
	Total Maintenance and Operations	237,132	232,540	271,000	271,000	272,000	1,000	0.37%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	150,046	211,613	198,916	198,916	218,807	19,891	9.09%
	Total Capital Outlay, Transfers & Reserves	150,046	211,613	198,916	198,916	218,807	19,891	9.09%
	Total	\$ 742,411	\$ 814,524	\$ 828,309	\$ 828,309	\$ 855,342	27,032	3.16%
	Staffing History	4.10	3.98	3.98	3.98	4.23		

LINE - ITEM EXPLANATIONS:

5209 - General Maintenance on Conduit Overhaul.

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

**CITY OF HOMER
2013 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
2013 OPERATING BUDGET**

FUND 400

604 - PORT & HARBOR - DEEP WATER DOCK

						Difference Between		
		FY 2010	FY 2011	FY2012	FY2012	FY2013	2012 Amended &	
		Actual	Actual	Adopted	Amended	Adopted	2013 Adopted	
				Budget	Budget	Budget	Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 20,125	\$ 19,817	\$ 19,289	\$ 19,289	\$ 19,550	\$ 261	1.33%
5102	Fringe Benefits	13,866	18,970	12,577	12,577	13,596	1,019	7.50%
5103	P/T Employees	2,829	1,879	2,625	2,625	2,638	13	0.50%
5104	Fringe Benefits P/T	340	358	234	234	248	13	5.40%
5105	Overtime	936	2,640	845	845	845	-	0.00%
5107	P/T Overtime	3	70	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		38,100	43,734	35,570	35,570	36,877	1,306	3.54%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	561	-	100	100	-	(100)	-100.00%
5210	Professional & Special Services	1,445	996	1,000	1,000	1,000	-	0.00%
5217	Electricity	2,335	7,561	4,500	4,500	8,000	3,500	43.75%
5218	Water	479	1,256	1,500	1,500	2,000	500	25.00%
5231	Tools/Equipment	14	492	500	500	1,000	500	50.00%
5601	Uniform/Clothing Allowance	-	-	-	-	-	-	0.00%
5602	Safety Equipment	-	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>		4,833	10,305	7,600	7,600	12,000	4,400	36.67%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	48,583	68,517	64,406	64,406	70,846	6,440	9.09%
<u>Total Capital Outlay, Transfers & Reserves</u>		48,583	68,517	64,406	64,406	70,846	6,440	9.09%
Total		\$ 91,516	\$ 122,557	\$ 107,576	\$ 107,576	\$ 119,723	12,146	10.15%
Staffing History		0.50	0.50	0.51	0.51	0.51		

LINE - ITEM EXPLANATIONS:

5218 - Increase in Water Sales

5217 - Increase in Prices Reflected from 2011 budget, adjusted for inflation.

Account Number Explanations: See "Appendix" Tab

Capital Outlay: See "Projects" Tab

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 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>								
5208	Equipment Maintenance	-	-	1,500	1,500	-	(1,500)	-100.00%
5209	Bldg/Grds Maint	59	-	-	-	3,000	3,000	100.00%
5210	Professional & Special Services	410	536	1,000	1,000	3,000	2,000	66.67%
<u>Total Maintenance and Operations</u>		469	536	2,500	2,500	6,000	3,500	58.33%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	2,000	2,821	2,652	2,652	2,917	265	9.09%
<u>Total Capital Outlay, Transfers & Reserve</u>		2,000	2,821	2,652	2,652	2,917	265	9.09%
Total		\$ 2,469	\$ 3,357	\$ 5,152	\$ 5,152	\$ 8,917	3,765	42.23%

LINE - ITEM EXPLANATIONS:

5209 - Need to extend outfall line 20 feet.
5210 - Annual Dive Survey.

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

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5102	Fringe Benefits	-	11	-	-	-	-	0.00%
5103	P/T Employees		32				-	0.00%
<u>Total Salaries and Benefits</u>		-	43	-	-	-	-	0.00%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	410	4,000	4,000	4,000	-	0.00%
5208	Equipment Maintenance	8,658	10,336	14,000	14,000	14,000	-	0.00%
5209	Building & Grounds Maintenance	-	-	2,500	2,500	2,500	-	0.00%
5218	Water	466	975	1,000	1,000	1,500	500	33.33%
5231	Tools/Equipment	-	-	500	500	-	(500)	-100.00%
<u>Total Maintenance and Operations</u>		9,124	11,721	22,000	22,000	22,000	-	0.00%
<u>Capital Outlay, Transfers and Reserves</u>								
59901	Transfer to Reserves	5,000	7,052	6,629	6,629	7,291	662	9.08%
<u>Total Capital Outlay, Transfers & Reserves</u>		5,000	7,052	6,629	6,629	7,291	662	9.08%
Total		\$ 14,124	\$ 18,817	\$ 28,629	\$ 28,629	\$ 29,291	662	2.26%

LINE - ITEM EXPLANATIONS:

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

**CITY OF HOMER
2013 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

						Difference	
		FY 2010	FY 2011	FY2012	FY2012	FY2013	Between 2012
		Actual	Actual	Adopted	Amended	Adopted	Amended & 2013
				Budget	Budget	Budget	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 24,460	\$ 23,694	\$ -	\$ -	\$ -	\$ - 0.00%
5102	Fringe Benefits	14,635	10,020	-	-	-	- 0.00%
5103	P/T Employees	-	147	-	-	-	- 0.00%
5104	Fringe Benefits P/T	-	12	-	-	-	- 0.00%
5105	Overtime	23	23	-	-	-	- 0.00%
<u>Total Salaries and Benefits</u>		39,118	33,896	-	-	-	- 0.00%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	46	350	-	-	-	- 0.00%
5208	Equipment Maintenance	-	-	-	-	-	- 0.00%
5209	Building & Grounds Maintenance	54	294	-	-	-	- 0.00%
5210	Professional & Special Services	46	675	-	-	-	- 0.00%
5215	Communications	119	2,955	-	-	-	- 0.00%
5231	Tools/Equipment	292	825	-	-	-	- 0.00%
5233	Computers and Related Items	-	-	-	-	-	- 0.00%
5603	Employee Training	-	-	-	-	-	- 0.00%
<u>Total Maintenance and Operati</u>		558	5,099	-	-	-	- 0.00%
Total		\$ 39,676	\$ 38,995	\$ -	\$ -	\$ -	- 0.00%
Staffing History		0.35	0.35	0.00	0.00	0.00	

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2013 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 2010	FY 2011	FY2012	FY2012	FY2013	Difference Between	
		Actual	Actual	Adopted	Amended	Adopted	2012 Amended &	2013 Adopted
				Budget	Budget	Budget	2013 Adopted	Budget
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 112,676	\$ 98,319	\$ 128,853	\$ 128,853	\$ 135,401	\$ 6,548	4.84%
5102	Fringe Benefits	82,686	67,607	85,963	85,963	94,809	8,846	9.33%
5103	P/T Employees	19,274	19,565	19,454	19,454	18,181	(1,273)	-7.00%
5104	Fringe Benefits P/T	6,323	5,087	4,280	4,280	4,000	(280)	-7.00%
5105	Overtime	1,293	1,215	1,500	1,500	1,500	-	0.00%
5107	P/T Overtime	-	-	-	-	605	605	100.00%
Total Salaries and Benefits		222,252	191,793	240,050	240,050	254,497	14,446	5.68%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	308	1,643	1,000	1,000	5,000	4,000	80.00%
5203	Fuel/Lube	17,805	21,513	13,000	13,000	22,000	9,000	40.91%
5207	Vehicle/Boat Maintenance	797	1,164	10,000	10,000	10,000	-	0.00%
5208	Equipment Maintenance	9,508	5,978	7,000	7,000	8,000	1,000	12.50%
5209	Building & Grounds Maintenance	12,552	6,495	10,500	10,500	10,500	-	0.00%
5210	Professional & Special Services	2,376	2,522	2,500	2,500	5,000	2,500	50.00%
5217	Electricity	8,279	7,102	9,000	9,000	9,000	-	0.00%
5218	Water	1,073	958	1,200	1,200	1,200	-	0.00%
5219	Sewer	1,097	969	1,100	1,100	1,100	-	0.00%
5231	Tools/Equipment	1,595	4,398	4,000	4,000	4,000	-	0.00%
5235	Memberships/Dues	-	-	-	-	500	500	100.00%
5236	Transportation	-	-	-	-	2,000	2,000	100.00%
5237	Subsistence	-	-	-	-	1,000	1,000	100.00%
5256	Used Oil Disposal	24,269	28,623	27,500	27,500	28,000	500	1.79%
5258	Float and Ramp Repair	11,267	3,983	10,000	15,000	15,000	-	0.00%
5601	Uniform/Clothing Allowance	2,095	2,567	2,500	2,500	3,000	500	16.67%
5602	Safety Equipment	-	33	-	-	1,500	1,500	100.00%
5603	Employee Training	32	690	1,000	1,000	3,000	2,000	66.67%
Total Maintenance and Operation:		93,052	88,639	100,300	105,300	129,800	24,500	18.88%
Total		\$ 315,304	\$ 280,432	\$ 340,350	\$ 345,350	\$ 384,297	38,946	10.13%
Staffing History		2.80	2.80	3.05	3.05	3.05		

LINE - ITEM EXPLANATIONS:

5203 - Increased Fuel Costs

5603,5236,3237 - Conference for P&H Engineering.

5202 - Costs in this account have been budgeted historically low, other line items have been used to purchase operating supplies, this corrects that.

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2013 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

						Difference	
		FY 2010	FY 2011	FY2012	FY2012	FY2013	Between 2012
		Actual	Actual	Adopted	Amended	Adopted	Amended & 2013
				Budget	Budget	Budget	Adopted Budget
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 14,666	\$ 12,576	\$ 15,203	\$ 15,203	\$ 16,011	\$ 809 5.32%
5102	Fringe Benefits	10,734	9,017	10,097	10,097	11,164	1,067 10.56%
5105	Overtime	16	71	100	100	100	- 0.00%
<u>Total Salaries and Benefits</u>		25,416	21,664	25,400	25,400	27,275	1,875 6.88%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	500	500	500	- 0.00%
5209	Building & Grounds Maintenance	1,845	1,240	5,000	5,000	5,000	- 0.00%
5231	Tools/Equipment	500	1,543	1,500	1,500	1,500	- 0.00%
5602	Safety Equipment	408	540	1,000	1,000	1,000	- 0.00%
<u>Total Maintenance and Operations</u>		2,753	3,323	8,000	8,000	8,000	- 0.00%
Total		\$ 28,168	\$ 24,987	\$ 33,400	\$ 33,400	\$ 35,275	1,875 5.32%
Staffing History		0.30	0.30	0.30	0.30	0.30	

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2013 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 2010 Actual	FY 2011 Actual	FY2012 Adopted Budget	FY2012 Amended Budget	FY2013 Adopted Budget	Difference Between 2012 Amended & 2013 Adopted Budget	
<u>Salaries and Benefits</u>								
5101	Regular Employees	\$ 14,666	\$ 12,576	\$ 15,203	\$ 15,203	\$ 16,011	\$ 809	5.32%
5102	Fringe Benefits	10,830	9,036	10,237	10,237	11,307	1,070	10.45%
5105	Overtime	299	129	500	500	500	-	0.00%
5107	P/T Overtime	-	-	-	-	-	-	0.00%
	<u>Total Salaries and Benefits</u>	25,795	21,741	25,939	25,939	27,818	1,879	7.24%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	87	-	500	500	500	-	0.00%
5209	Building & Grounds Maintenance	5,832	694	5,500	5,500	5,500	-	0.00%
5210	Professional & Special Services	-	3,750	-	-	-	-	0.00%
5231	Tools/Equipment	149	1,000	1,000	1,000	1,000	-	0.00%
5602	Safety Equipment	300	595	750	750	1,000	250	33.33%
	<u>Total Maintenance and Operatio</u>	6,368	6,039	7,750	7,750	8,000	250	3.23%
Total		\$ 32,163	\$ 27,780	\$ 33,689	\$ 33,689	\$ 35,818	2,129	6.32%
Staffing History		0.30	0.30	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: See "Appendix" Tab

**CITY OF HOMER
2013 OPERATING BUDGET**

Port & Harbor Reserves

456 - 380

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Actual	Budget	Budget
	Beginning Balance	1,383,836	1,652,816	1,792,059	877,179
4992	Annual Transfer	324,530	470,000	440,000	486,997
4801	Interest Income	35,752			
4610	Plans & Specs				
	Loan Repayment for Energy Projects 11-02(S)(A)			14,252	14,252
5990	Denali Grant			(110,000)	
5990	Trsf to 415-923 ord 12-04			(9,623)	
5990	Energy Fund Transfer (Fund 620)	(48,620)	(131,335)		
5990	Bond Reserve Fund (456-382) Budget			(500,000)	
	Expenditures	(42,682)	(199,422)	(87,488)	
	Subtotal	1,652,816	1,792,059	1,539,200	1,378,429
	Encumbered			(662,021)	(126,000)
	Ending Balance	1,652,816	1,792,059	877,179	1,287,429

Expenditure Detail	Ord #	2010	2011	2012	2013
		Budget	Actual	Budget	Actual
Replace 1972 Loader (Lease)			9,720		
DWD Repairs	Ord 09-18		9,078	19,385	
2010 Fish Dock Access Improvements		40,000		5,250	9,303
SeaCom Fish Dock Billing System		50,000		54,344	
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	18,405	
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 W		22,775	990	17,998
2012 Fish Dock Ice Shute	Budget			15,000	932
Fish Dock Corrosion Protection	Budget			30,000	
Fish Dock Cranes	Budget			120,000	44,846
Harbor Tug Ballast	Budget			5,000	
Ice Plant Cold Storage	Budget			15,000	7,500
Design, Repair and Replace DWD fer	Budget			125,000	6,910
Bond Project Estimates	Budget			20,000	
Float/Ramp Repair (transfer to 400-(Ord 12-33(A)(S)			5,000	
Design & Engineering for Harbor Im	Ord 12-33(A)(S)			125,000	
Eng. Eval for Harbor Office Bldg	Ord 12-37(S)			15,000	
2013 Fish Dock Crane #4 Refurbish	Budget				60,000
Fire Cart Replacement	Budget				25,000
Maintenace Software	Budget				6,000
Drill Saltwater Well for Fish Grinder	Budget				15,000
Fee & Tariff Study	Budget				20,000
		154,000	42,682	221,573	199,422
				475,000	87,488
					126,000
					-

**CITY OF HOMER
2013 OPERATING BUDGET**

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

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	73,545	68,796	68,633	86,633
4992 Annual Transfer	30,000	30,000	30,000	30,000
5xxx Expenditures	(34,749)	(30,163)	(11,440)	
Subtotal	68,796	68,633	87,193	116,633
Encumbered			(560)	(40,000)
Ending Balance	68,796	68,633	86,633	76,633

Expenditure Detail		2010		2011		2012		2013	
Ord #		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	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	11,440		
2013	Budget								
	Harbor Skiff Outboard Motor							10,000	
	Patrol Truck							30,000	
		35,000	34,749	30,000	30,163	12,000	11,440	40,000	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Port & Harbor Cruise Ship Tax Reserves

460-927

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	616	669	68,869	67,297
4992 Annual Transfer				
Transfer fr P&H Fleet (415-377)				
4207 Cruise Ship Tax	2,898	68,200		
4801 Interest Income				
5xxx Expenditures	(2,844)		(1,572)	
Subtotal	669	68,869	67,297	67,297
Encumbered				
Ending Balance	669	68,869	67,297	67,297

Expenditure Detail

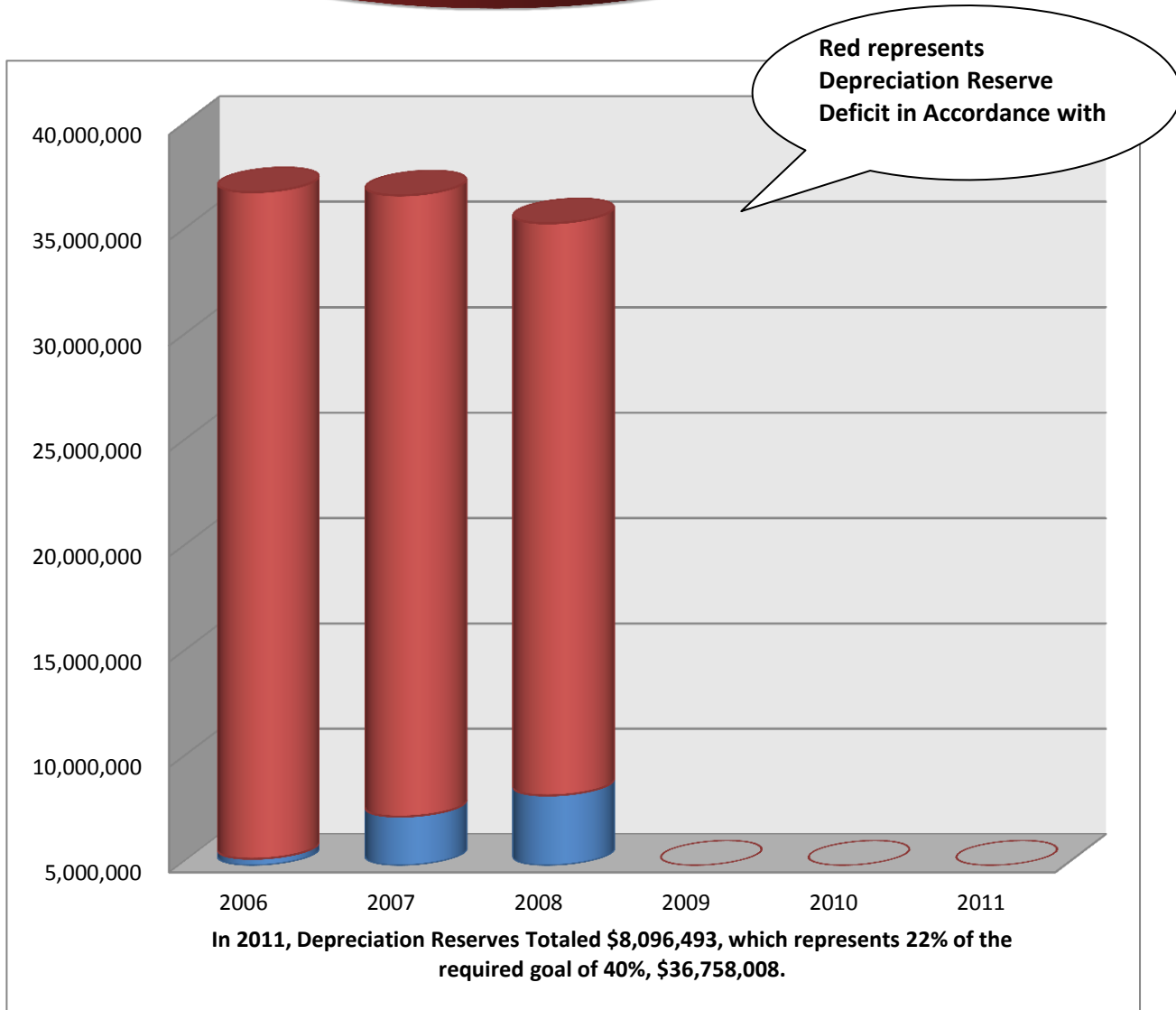
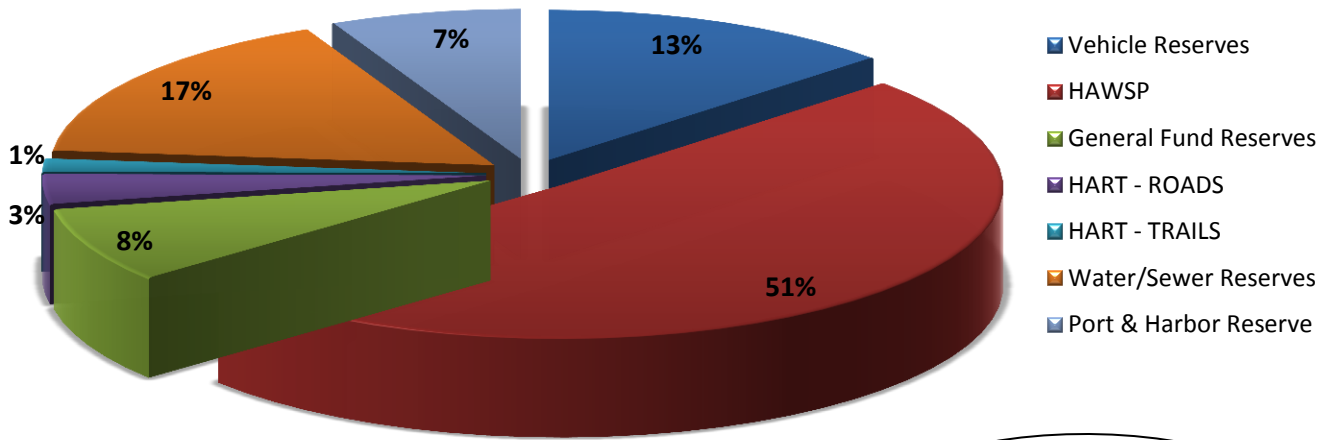
Expenditure Detail	2010		2011		2012		2013		
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Port Security & enhancements for Cruise ship passengers			2,844				1,572		
		-	2,844	-	-	-	1,572	-	-

CITY OF HOMER 2013 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 - FY2013 \$2,372,916



**CITY OF HOMER
2013 OPERATING BUDGET**

DEPRECIATION RESERVES			2013			2013
Dept	Reserve		Estimated Balance	Transfer In/Out	Other Income	Estimated Balance
GENERAL FUND DEPRECIATION						
156	367	Public Art	3,118	-		1,118
	369	Seawall Maintenance Reserve	30,640	10,000		40,640
	370	Animal Shelter	12,132	-		12,132
	375	General	587,828	-		587,828
	384	City Hall	53,432	-		53,432
	385	Parks & Rec	108,334	-		37,834
	387	Planning	58,536	-		58,536
	388	Airport	98,302	-		98,302
	390	Library	66,095	-		66,095
	393	Fire	126,922	-		33,922
	394	Police	160,081	-		160,081
	395	Public Works	383,501	-		358,501
	396	Leased Property	185,738	-		185,738
	399	Sister Cities	18,708	-		18,708
***		Information Systems	-	10,000		10,000
			1,893,367	20,000	-	1,722,867
WATER - SEWER DEPRECIATION						
256	378	Water	2,206,440	100,000	12,395	2,293,835
	379	Sewer	1,994,609	100,000	787	1,730,396
			4,201,049	200,000	13,182	4,024,231
PORT DEPRECIATION						
456	380	Port & Harbor	831,308	486,997	14,252	1,206,557
456	382	Port & Harbor - Bond Reserves	500,000	327,672		827,672
452	374	Port Fleet Reserves	68,470	30,000		58,470
			1,399,779	844,669	14,252	2,092,700
FLEET DEPRECIATION						
152	375	General	57,075	-		57,075
	380	Administrative	41,929	-		41,929
	381	Fire	145,856	15,000		108,856
	382	Police	68,133	15,000		39,133
	383	Public Works	#REF!	52,140		#REF!
	391	Insurance	130,363	-		130,363
			#REF!	82,140	-	#REF!
Total 2012 Depreciation Reserve Balances			#REF!	1,146,809	27,434	#REF!
2011 Depreciable Capital Assets:						
Resolution 06-100 Mandates that "40% of depreciable capital assets be maintained in Depreciation Reserves"				General Fund	64,767,845	
				Enterprise Fund	25,343,325	90,111,170
					* 40%	36,044,468
Ordinance Shortfall						#REF!

**CITY OF HOMER
2013 OPERATING BUDGET**

PROJECT RESERVES			2013				2013
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)	415,470				415,470
	375	General	(8,711)				(8,711)
	718	Homer Energy Audits	95,230				95,230
	721	Library	158,966				158,966
	772	Beluga Slough Trail	(326,597)				(326,597)
	775	City Hall Renovations	(524,337)				(524,337)
	776	Karen Hornaday Park Imp Ph I	(37,565)				(37,565)
	777	Downtown Restrooms	(4,788)				(4,788)
	779	Fishing Hole Lagoon dredging	267,500				267,500
	792	Homer Spit Trail/Scenic Byways	12,555				12,555
			47,723	-	-	-	47,723
GENERAL FUND - NON-CAPITAL PROJECT RESERVES							
157	375	General	(4,408)				(4,408)
	730	Library Book Grant	2,936				2,936
	731	Commercial Vehicle Inspection	10,870				10,870
	745	Drug Forfeiture	7,415				7,415
	780	Safety Saturation	(5,022)				(5,022)
	781	Police Small Grants	8,165				8,165
	782	Public Works Misc Grants	(348)				(348)
	797	Employee Sustainability Handbook	500				500
	860	Scenic Byways	4,740				4,740
			21,324	-	-	-	21,324
HAWSP / WATER - SEWER PROJECTS							
205		HAWSP	(3,453,944)	-	1,221,549	1,206,514	(3,438,909)
215	831	Kach Dr Phase II	(838,499)				(838,499)
215	859	E End Road W/S Expansion	(524,614)				(524,614)
215	865	Design Water Treatment Plant	427,557				427,557
			(4,389,500)	-	1,221,549	1,206,514	(4,374,465)
PORT & HARBOR PROJECTS							
415	380	Port Reserve	16,645				16,645
	397	Hickory Dock	88,350				88,350
	910	DWD Reimbursement	(20,495)				(20,495)
	920	Boat Harbor Upgrades - Denali Grant	110,000				110,000
	923	Security Gates & Surv Eq. DWD	5,501				5,501
	926	DWD improvements	(40,943)				(40,943)
	929	DWD Fender repair - FEMA Reimb	(76,921)				(76,921)
	931	Cruise Ship -restrooms/guard shack	(4,788)				(4,788)
			77,349	-	-	-	77,349
OTHER RESERVES							
150	392	Land	39,586	-		-	39,586
160		HART - Roads	5,403,500	-	1,068,894	75,737	6,396,658
165		HART - Trails	370,688		117,655	33,415	454,928
174	732	Junk Cars	4,461		-		4,461
460	927	Port - Cruise Ship Tax	67,298				67,298
808	375	Ocean Dr Lp Special Svc District	13,092				13,092
			5,898,625	-	1,186,549	109,152	6,976,022
Total Reserves			#REF!	1,146,809	2,435,532	2,372,916	#REF!
Balances as of June 30, 2012							

CITY OF HOMER
2013 OPERATING BUDGET

Public Arts Reserve
156 - 367
Expenses thru 6/30/12

Acct #		2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance		991	537	118	3,118
4992 Annual Transfer		-	-	5,000	-
4905 donations		46	27		
Transfer from GF				3,000	
Ord 12-20					
5xxx Expenditures		(500)	(446)	(469)	
Subtotal		537	118	7,649	3,118
Encumbered				(4,531)	(2,000)
Ending Balance		537	118	3,118	1,118

Expenditure Detail		2010		2011		2012		2013	
Ord #		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Various Expenses			500		446				
2012 Budget									
Replace & Install New Welcome to Homer Letters						1,000			
Catalog Historical Documentation						1,000			
Guide Eduational Materials						2,000	469		
Fisherman's Wall						1,000			
2013 Budget									
Uniform Signage								2,000	
		-	500	-	446	5,000	469	2,000	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Seawall Maintenance Reserves

156 - 369

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
	Beginning Balance	(1,188)	1,065	(1,068)	30,639
4992	Annual Transfer	10,000	10,000	10,000	10,000
4992	Ordinance 12-03			60,000	
4992	ODLSAD to pay repairs/owners bal	21,015			
5xxx	Expenditures	(28,761)	(12,134)	(38,292)	-
	Subtotal	1,065	(1,068)	30,639	40,639
	Encumbered				
	Ending Balance	1,065	(1,068)	30,639	40,639

Expenditure Detail

Ord #	2010		2011		2012		2013	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Seawall Repairs		17,365		12,134		38,292		
Seawall Insurance								
Owners balance checks from taxes	-	11,396	-		-		-	
	-	28,761	-	12,134	-	38,292	-	-

Note: All property tax monies received from the special improvement district for the folks living in the seawall district, are put into Fund 808. This is an AML interest bearing account.

**CITY OF HOMER
2013 OPERATING BUDGET**

Animal Shelter Reserves

156 - 370

Expenses thru 6/30/12

		2010	2011	2012	2013
Acct #		Actual	Budget	Budget	Budget
	Beginning Balance	5,000	4,750	12,132	12,132
4992	Annual Transfer				
4992	Transfer from AML		7,382		
5xxx	Expenditures	(250)			
	Encumbered				
	Ending Balance	4,750	12,132	12,132	12,132

**CITY OF HOMER
2013 OPERATING BUDGET**

City - Hall Reserves

156 - 384

Expenses thru 6/30/12

Acct #	Ord #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance		41,265	23,432	23,432	53,432
4992 Annual Transfer				10,000	-
4992 Extra Transfer per Council		(2,063)			
4992 Transfer Per Ordinance 12-32				20,000	
4992 Transfer from Fund 151					
4992 Transfer from Fund 152					
Transfer to Fund 170 - New City Hall					
Expenditures		(15,770)			
Ending Balance		23,432	23,432	53,432	53,432

Expenditure Detail

	Ord #	2010		2011		2012		2013	
		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
2013 OPERATING BUDGET**

Parks & Rec Reserves

156 - 385

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	71,853	66,060	78,335	108,335
4992 Annual Transfer			20,000	-
Transfer Per Ordinance 12-32			40,000	
4905 Donations		50		
Trans from Future Parks		121,980		
156-375 Transfer from 156 - GF				
Ord 09-21(A)				
Expenditures	(5,793)	(109,756)		
Subtotal	66,060	78,335	138,335	108,335
Encumbered			(30,000)	(70,500)
Ending Balance	66,060	78,335	108,335	37,835

Expenditure Detail

Ord #	2010 Budget	2010 Actual	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2013 Actual
Jack Gist Ballfield								
09-35(A)								
Bishop's Beach Shelter								
09-35(A)								
Transfer energy		1,018						
10-14								
Phase I Karen Hornaday Pk	55,000			55,000				
10-23(A)								
Nick Dudiak Fish Lagoon Imp	15,000							
10-23(A)								
Phase I, Jack Gist Pk Imp	51,980	4,775		54,756				
10-23(A)								
Mariner Access Relocation					30,000			
12-28								
2013 Budget								
Hickerson Cemetary Park Imp							35,500	
Mariner Park Vault Restroom							35,000	
	121,980	5,793	-	109,756	30,000	-	70,500	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Planning Reserves

156 - 387

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	49,542	32,329	28,535	58,535
4512 2008 Borough Reimbursement			10,000	
4992 Annual Transfer	-			
4992 Transfer Per Ordinance 12-32			20,000	
5xxx Expenditures	(17,213)	(3,794)	-	-
Subtotal	32,329	28,535	58,535	58,535
Encumbered				
Ending Balance	32,329	28,535	58,535	58,535

Expenditure Detail

	2010		2011		2012		2013	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Update Comp Plan		12,213		3,794				
To Junk Car Res		5,000						
	-	17,213	-	3,794	-	-	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Airport Reserves

156 - 388

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
	Beginning Balance	66,529	57,152	82,152	98,302
4992	Annual Transfer			15,000	-
4992	Transfer Per Ordinance 12-32			30,000	
4990	General Fund Reserve trsf		25,000		
5xxx	Expenditures	(9,377)	-	(21,850)	-
	Subtotal	57,152	82,152	105,302	98,302
	Encumbered			(7,000)	
	Ending Balance	57,152	82,152	98,302	98,302

Expenditure Detail		2010		2011		2012		2013	
		Ord #	Budget	Actual	Budget	Actual	Budget	Budget	Actual
	Carpet								
	Airport Flooring Upgrade								
	Repaint Interior	Budget							
	Replace Bathroom Counter/Sir	Budget							
	Roll up baggage Door			7,725					
	Energy Fund Transfer	10-14		1,652					
2012	Front Door replacement						21,850		
	Paving Repairs	12-38(S)				7,000			
			-	9,377	-	-	7,000	21,850	-
									-

**CITY OF HOMER
2013 OPERATING BUDGET**

Library Reserves

156 - 390

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	55,626	52,845	52,845	66,095
4992 Annual Transfer			15,000	-
4992 Transfer Per Ordinance 12-32			30,000	
5xxx Expenditures	(2,781)			
Subtotal	52,845	52,845	97,845	66,095
Encumbered			(31,750)	
Ending Balance	52,845	52,845	66,095	66,095

Expenditure Detail

	Ord #	2010		2011		2012		2013	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Landscaping/Perennials									
Energy Fund	10-14		2,781						
Library Software	12-33(A)(S)					31,750			
		-	2,781	-	-	31,750	-	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Fire Reserves

156 - 393

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	116,218	102,651	70,907	126,922
4992 Annual Transfer			30,000	-
4992 Transfer Per Ordinance 12-32			60,000	
5xxx Expenditures	(13,567)	(31,744)	(33,985)	-
Subtotal	102,651	70,907	126,922	126,922
Encumbered				(93,000)
Ending Balance	102,651	70,907	126,922	33,922

Expenditure Detail

	2010	2011	2012	2013
Ord #	Budget	Actual	Budget	Actual
Data Collection	11-07		13,250	13,250
Pagers	10,000	9,712		
Drainage and improvements	11-36(S)(A)		20,000	18,494
Transfer to Energy Fund	10-14	3,855		
2012 Budget				
Rollnrack Hose Mgt			8,000	8,092
Base Station			10,000	10,493
trsf to 151-736				7,500
trsf to 157-736				7,900
2013 Budget				
SCBA (airpack) Equipment Maintnenance				93,000
	10,000	13,567	33,250	31,744
			18,000	33,985
				93,000
				-

**CITY OF HOMER
2013 OPERATING BUDGET**

Police Reserves

156 - 394

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
	Beginning Balance	111,860	106,765	106,765	178,423
4992	Annual Transfer			30,000	-
4992	Transfer Per Ordinance 12-32			60,000	
5xxx	Expenditures	(5,095)		(18,342)	
	Subtotal	106,765	106,765	178,423	178,423
	Encumbered				
	Ending Balance	106,765	106,765	178,423	178,423

Expenditure Detail

Ord #		2010		2011		2012		2013	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	New Parking Area Bud								
	Relocate Police & HVFD Repeaters Bud								
	Upgrade Dispatch Operating Softw Bud								
	Transfer to Energy Fund 10-14		5,095						
	Trs to 157-739						12,784		
	trsf to 151-785						5,558		
		-	5,095	-	-	-	18,342	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Public Works Reserves

156 - 395

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
	Beginning Balance	157,563	143,026	259,260	383,502
4992	Annual Transfer			50,000	-
	trsf to GF		138,642		
4992	Transfer Per Ordinance 12-32			100,000	
5xxx	Expenditures	(14,537)	(22,408)	(9,092)	(25,000)
	Subtotal	143,026	259,260	400,168	358,502
	Encumbered			(16,666)	
	Ending Balance	143,026	259,260	383,502	358,502

Expenditure Detail		2010		2011		2012		2013	
		Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget
A)	Street Sweeper - Used	Bud/Ord 09-15(S)(A)		14,537		(14,537)			
	Spit Parking Expansion	Ord 09-77				(74,244)			
	Narrow Band Radios	Ord 11-35			24,510	22,408			
	Snowblower Larue D50 112"	Bud/Ord 09-16				124,105			
	Steamer Unit	Ord 12-09				9,092	9,092		
	Steam/Boiler Unit	Ord 12-33(A)(S)				16,666			
	2013 Budget								
	1/3 Vacumm Excavator								25,000
			-	14,537	24,510	57,732	25,758	9,092	25,000
			-	14,537	24,510	57,732	25,758	9,092	25,000
			-	14,537	24,510	57,732	25,758	9,092	25,000

**CITY OF HOMER
2013 OPERATING BUDGET**

Leased Property Reserves

156 - 396

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	193,078	180,738	180,738	215,738
4992 Annual Transfer				
4992 Transfer Per Ordinance 12-32			20,000	-
4610 Sale of Plans & Specs				
4902				
Expenditures	(12,340)	-	15,000	-
Subtotal	180,738	180,738	215,738	215,738
Encumbered				
Ending Balance	180,738	180,738	215,738	215,738

Expenditure Detail

	Ord #	2010		2011		2012		2013	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Roof Repair									
Big Removal/Lot Clean -up									
Boiler			(2,690)						
Transfer Energy Audit	10-14		(9,650)						
Engineering HERC Bldg	12-45					15,000			
		-	(12,340)	-	-	15,000	-	-	-

CITY OF HOMER

2013 OPERATING BUDGET

Sister City Reserves

156 - 399

Expenses thru 6/30/12

		2010	2011	2012	2013
Acct #		Actual	Budget	Budget	Budget
	Beginning Balance	24,933	18,708	18,708	18,708
4992	Annual Transfer	-	-	-	-
5xxx	Expenditures	(6,225)			
	Subtotal	18,708	18,708	18,708	18,708
	Encumbered				
	Ending Balance	18,708	18,708	18,708	18,708

Expenditure Detail	2010	2011	2012	2013
Ord #	Actual	Actual	Actual	Actual
Purchases	(6,225)			
	(6,225)	-	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Water Reserves

256 - 378

Expenses thru 6/30/12

Acct #				
	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	2,104,794	2,129,479	2,133,390	2,206,440
4992 Annual Transfer	250,000	250,000	100,000	100,000
Adjustment to Reserves			(3,124)	
Loan Repayment for Energy Proje			12,395	12,395
4801 Interest Income	4,035			
5990 Energy Fund	Ord 10-14 (88,975)	(166,089)		
5xxx Expenditures	(140,375)	(80,000)	(14,092)	
Subtotal	2,129,479	2,133,390	2,228,569	2,318,835
Encumbered			(22,129)	(25,000)
Ending Balance	2,129,479	2,133,390	2,206,440	2,293,835

Expenditure Detail	Ord #	2010	2011	2012	2013		
		Actual	Budget	Actual	Budget	Actual	Budget
Water Main Line Tapping Tool	Bud						
Watershed Land	09-08(A)						
Watershed Land		140,375					
Used Allman Light Tower	11-16(A)		10,000	10,000			
Land - Nancy Hillstrand	11-38		70,000	70,000			
2012 Budget							
Frost Ripper Attachment (1/2)					2,750		
Steamer Unit	Ord 12-09				9,092		
Badger Orion Meter	Ord 12-12				7,713		
Steam/Boiler Unit	Ord 12-33(A)(S)				16,667		
2013 Budget							
1/3 Vacuum Excavator						25,000	
		140,375	80,000	80,000	36,221	-	25,000

**CITY OF HOMER
2013 OPERATING BUDGET**

Sewer Reserves

256 - 379

Expenses thru 6/30/12

Acct #	Ord #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
		1,836,716	1,997,741	2,178,693	1,994,609
4992	Annual Transfer	250,000	250,000	100,000	100,000
	Loan Repayment for Energy Projects Ord 11-02(S)(A)			787	787
5xxx	Expenditures		(62,206)	(49,555)	
5990	Trsf to Energy Fund Ord 10-14	(88,975)	(6,843)		
	Subtotal	1,997,741	2,178,693	2,229,925	2,095,396
	Encumbered			(235,316)	(365,000)
	Ending Balance	1,997,741	2,178,693	1,994,609	1,730,396

Expenditure Detail	Ord #	2010 Actual	2011 Budget	2012 Actual	2012 Budget	2013 Actual	2013 Budget
Aqua Tech Sewer Jet	Ord 06-61(S)						
Biosolid Treatment Feasability Study			50,000	45,816			
Polymer Feed Equip Replacement	11-16(A)		35,000	7,390		21,925	
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	18,538	
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	9,092	
WWTP Odor Control Alternative					11,101		
WWTP Headworks Improvement Alternatives					17,967		
Polymer Equipment Replacement	Ord 12-02(A)				114,288		
Steamer Unit	Ord 12-09				9,092		
Badger Orion Meter	Ord 12-12				7,713		
Bald Mtn Air Sewer Service Replace	Ord 12-21				12,000		
Steam/Boiler Unit	Ord 12-33(A)(S)				16,667		
2013 Budget							
1/3 Vacuum Excavator							25,000
Beluga Lift Station							20,000
Odor Control/Bar Screen							250,000
Sewer Pipeline Inspection Equipment							10,000
Lift Stations SCADA Upgrade							60,000
		-	95,000	62,206	252,076	49,555	365,000
							-

**CITY OF HOMER
2013 OPERATING BUDGET**

Port & Harbor Reserves

456 - 380

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Beginning Balance	1,383,836	1,652,816	1,792,059	877,179
4992 Annual Transfer	324,530	470,000	440,000	486,997
4801 Interest Income	35,752			
Loan Repayment for Energy Projects	11-02(S)(A)		14,252	14,252
5990 Denali Grant			(110,000)	
5990 Trsf to 415-923 ord 12-04			(9,623)	
5990 Energy Fund Transfer (Fund 620)	(48,620)	(131,335)		
5990 Bond Reserve Fund (456-382)	Budget		(500,000)	
Expenditures	(42,682)	(199,422)	(87,488)	
Subtotal	1,652,816	1,792,059	1,539,200	1,378,429
Encumbered			(662,021)	(126,000)
Ending Balance	1,652,816	1,792,059	877,179	1,252,429

Expenditure Detail	2010 Budget	2011 Actual	2011 Budget	2012 Actual	2012 Budget	2013 Actual	2013 Budget
Replace 1972 Loader (Lease)		9,720					
Harbor Tug Refit							
926 Ben Walters Dock Replacement							
DWD Repairs		9,078		19,385			
Mooring Buoys							
2010 Fish Dock Access Improvements	40,000			5,250		9,303	
SeaCom Fish Dock Billing System	50,000			54,344			
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			7,000	18,405			
Parking Imp at Coast Guard			21,798	8,940			
Detail Basin Survery			10,000	6,000			
Deep Water Dock Fendering Repair			22,775	990		17,998	
2012 Fish Dock Ice Shute					15,000	932	
Fish Dock Corrosion Protection					30,000		
Fish Dock Cranes					120,000	44,846	
Harbor Tug Ballast					5,000		
Ice Plant Cold Storage					15,000	7,500	
Design, Repair and Replace DWD fenders					125,000	6,910	
Bond Project Estimates					20,000		
Float/Ramp Repair (transfer to 400-611-5258)					5,000		
Design & Engineering for Harbor Imp Projects					125,000		
Eng. Eval for Harbor Office Bldg					15,000		
2013 Fish Dock Crane #4 Refurbish							60,000
Fire Cart Replacement							25,000
Maintenace Software							6,000
Drill Saltwater Well for Fish Grinder							15,000
Fee & Tariff Study							20,000
	154,000	42,682	221,573	199,422	475,000	87,488	126,000
							-

**CITY OF HOMER
2013 OPERATING BUDGET**

Port & Harbor Fleet Reserves

452 - 374

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
	Beginning Balance	73,545	68,545	68,382	86,942
4992	Annual Transfer	30,000	30,000	30,000	30,000
5xxx	Expenditures	(35,000)	(30,163)	(11,440)	
	Subtotal	68,545	68,382	86,942	116,942
	Encumbered			-	(40,000)
	Ending Balance	68,545	68,382	86,942	76,942

Expenditure Detail		2010		2011		2012		2013	
		Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	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	11,440	
2013	Budget								
	Harbor Skiff Outboard Motor								10,000
	Partrol Truck								30,000
			35,000	34,749	30,000	30,163	12,000	11,440	40,000
									-

**CITY OF HOMER
2013 OPERATING BUDGET**

Administration Fleet Reserve

152 - 380

Expenses thru 6/30/12

Acct #		2010	2011	2012	2013
		Actual	Budget	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	2010		2011		2012		2013		
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
New Vehicle		-	-	-	-	-	-	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Fire Department Fleet Reserves

152 - 381

Expenses thru 6/30/12

Acct #	Ord #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance		100,856	100,856	100,856	145,856
4992 Annual Transfer				15,000	15,000
4992 Transfer Per Ordinance 12-32				30,000	
5xxx Expenditures				-	
Subtotal		100,856	100,856	145,856	160,856
Encumbered					(52,000)
Ending Balance		100,856	100,856	145,856	108,856

Expenditure Detail

	2010 Budget	2011 Actual	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2013 Actual
2013 Budget								
Utility Vehicle								52,000

-	-	-	-	-	-	-	-	52,000
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**CITY OF HOMER
2013 OPERATING BUDGET**

Police Department Fleet Reserves

152 - 382

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	23,133	23,133	23,133	68,133
4992 Annual Transfer			15,000	15,000
4992 Transfer Per Ordinance 12-32			30,000	
5xxx Expenditures	-			
Subtotal	23,133	23,133	68,133	83,133
Encumbered	-			(44,000)
Ending Balance	23,133	23,133	68,133	39,133

Expenditure Detail	2010 Budget	2010 Actual	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2013 Actual
Side By Side All Terrain Vehicle								
3 Patrol Cars								
2013 Patrol Vehicle							44,000	
	-	-	-	-	-	-	44,000	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Public Works Department Fleet

152 - 383

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	194,973	336,700	171,903	328,323
4992 Annual Transfer to G/F			52,140	52,140
4992 Transfer Per Ordinance 12-32			104,280	
5xxx Expenditures	(141,727)	164,797		
Subtotal	336,700	171,903	328,323	380,463
Encumbered	-			(214,750)
Ending Balance	336,700	171,903	328,323	165,713

Expenditure Detail		2010		2011		2012		2013	
Ord #		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Track Excavator								
	Loader Replacement								
	4X4 Snow Plow - Airport								
	Bronco Replacement								
	Meter Tech Vehicle								
	Ranger Replacement								
	3/4 Ton Flatbed - Parks								
	WS 1 Ton 4X4								
	WS 1/2 Ton 4X4								
	Striper								
A)	Street Sweeper - Used				14,537				
	2 Stage Snow Blower		(141,727)		124,105				
	Sandblasting/Recoating			25,590	26,155				
2013 Budget									
	8 Cubic Yard Sander							20,000	
	F550 2 Ton 4x4							40,000	
	Rubber Tire Excavator							120,000	
	Paint 1995 JD410 Backhoe							10,000	
	Replace V Plow							7,750	
	Replacement Service Body							17,000	
		-	(141,727)	25,590	164,797	-	-	214,750	-

**CITY OF HOMER
2013 OPERATING BUDGET**

HAWSP Reserves

Fund 205

Expenses thru 6/30/12

Acct #	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Beginning Balance	(8,383,970)	(15,440,841)	(3,961,862)	(3,199,284)	(3,453,945)
Revenue					
4201 Sales Tax	1,072,222	1,101,563	1,179,108	1,099,890	1,176,549
4801 Investment Interest	9,726	2,746	-	-	-
Assessment Revenue		311,183	225,756		
Assessment Interest	60,774	62,344	52,965	45,000	45,000
Reimbursements		24,847			
Total Revenue	1,142,722	1,502,682	1,457,829	1,144,890	1,221,549
5xxx Expenditures					
Debt Payment - Principal	7,635,905	989,752	977,816	775,198	859,226
Debt Payment - Interest	109,764	162,246	168,907	276,702	204,276
GF Admin Fees	377,840	256,478	252,352	277,595	143,012
Fairview Ave Water Main Ext to 215-815 Bartlett Hohe to 215-829 PVC	76,084			53,786 15,276	
215-866 Electric Turbine				995	
375 miscellaneous		388	7,468		
Total Expenditures, Encumbrances & Transf	8,199,593	1,408,864	1,406,544	1,399,552	1,206,514
Change in Net Assets	(7,056,871)	93,818	51,285	(254,662)	15,035
Ending Balance	(15,440,841)	(15,347,023)	(3,910,577)	(3,453,945)	(3,438,910)
Combine Fund 205 (HAWSP, LID Assessments & Debt)					
Adjustment to FB when moved to		11,385,160			
Proceeds from LT Debt			711,293		
Special Revenue Fund					
	(15,440,841)	(3,961,862)	(3,199,284)	(3,453,945)	(3,438,910)

**CITY OF HOMER
2013 OPERATING BUDGET**

HART Roads Reserves

160 - 766

Expenses thru 6/30/12

		2009	2010	2011	2012	2013
Acct #		Actual	Actual	Budget	Budget	Budget
Beginning Balance		3,750,253	3,818,917	4,673,142	5,457,110	5,403,200
Revenue						
4201	Sales Tax	966,263	989,932	1,061,183	999,901	1,058,894
4801	Investment Interest	26,359	9,149	34,990	10,243	10,000
4610	Plans (766)			60		
Total Revenue		992,622	999,081	1,096,233	1,010,144	1,068,894
Transfers Out						
Fund 100 - GF Admin Fees		215,221	144,856	141,927	161,590	75,737
Total Transfers		215,221	144,856	141,927	161,590	75,737
Expenditures						
766	2012 paving projects Ord 12-18				900,000	
769	2009 Paving Projects	473,880				
770	Freight Dock	234,857				
771	Soundview/Woodard Sewer (Ord 11-08)			170,338	2,464	
		708,737	-	170,338	902,464	-
Total Encumbrances, Transfers & Expenditures		923,958	144,856	312,265	1,064,054	75,737
End Balance		3,818,917	4,673,142	5,457,110	5,403,200	6,396,357

**CITY OF HOMER
2013 OPERATING BUDGET**

**HART Trail Reserves
165-375**

Expenses thru 6/30/12

		2010	2011	2012	2013
		Actual	Budget	Budget	Budget
Acct #	Beginning Balance	133,314	226,222	339,522	431,688
	Revenue				
4201	Sales Tax	111,631	134,891	110,589	117,655
4801	Investment Interest	522	1,995	588	
	Total Revenue	112,153	136,886	111,177	117,655
5xxx	Expenditures	3,150	7,815	-	
	Encumbered				25,000
	Transfers Out				
	Fund 100 - GF Admin Fees	16,095	15,770	17,954	8,415
	Transfers			1,057	
	Total Transfers	16,095	15,770	19,011	8,415
Total Expenditures, Encumbrances & Transfers		19,245	23,585	19,011	33,415
	Ending Balance	226,222	339,522	431,688	515,928

		2010		2011		2012		2013	
Expenditure Detail		Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Actual
	Beluga Slough Trail - HART	10-49				30,000			
	HART - Reber Trail	07-90				7,815			
	Contract for a Trail Design Criteria Manual			3,150					
	Homer Spit Trail	09-48				31,000			
2013	Trail Impr., Greatland, Fairview & KH	Bud						25,000	
			-	3,150	-	7,815	61,000	-	25,000
									-

**CITY OF HOMER
2013 OPERATING BUDGET**

Junk Cars

174 - 732

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance		7,917	4,461	4,461
4992 Annual Transfer	-	-	-	-
4992 Extra Transfer per Council	10,000			
4992 Fm Planning Res	5,000			
5xxx Expenditures	(7,083)	(3,456)	-	-
Subtotal	7,917	4,461	4,461	4,461
Encumbered				
Ending Balance	7,917	4,461	4,461	4,461

Expenditure Detail

Ord #	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Advertising	583			
Contractor-Moore&Moore	6,500	3,456		
	7,083	3,456	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

Port & Harbor Cruise Ship Tax Reserves

460-927

Expenses thru 6/30/12

Acct #	2010 Actual	2011 Budget	2012 Budget	2013 Budget
Beginning Balance	616	669	68,869	67,297
4992 Annual Transfer				
Transfer fr P&H Fleet (415-377)				
4207 Cruise Ship Tax	2,898	68,200		
4801 Interest Income				
5xxx Expenditures	(2,844)		(1,572)	
Subtotal	669	68,869	67,297	67,297
Encumbered				
Ending Balance	669	68,869	67,297	67,297

Expenditure Detail

	2010		2011		2012		2013	
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Port Security & enhancements for Cruise ship passengers			2,844			1,572		
		2,844	-	-	-	1,572	-	-

**CITY OF HOMER
2013 OPERATING BUDGET**

**OCEAN DRIVE LOOP SPECIAL ASSESSMENT DISTRICT
808-375**

Acct #		2010 Actual	2011 Budget	2012 Budget	2013 Budget
	Beginning Balance	-	-	-	13,092
4518	Special Assessments	-		13,092	
4801	Interest Income				
5xxx	Expenditures	-		-	
	Subtotal	-	-	13,092	13,092
	Encumbered				
	Ending Balance	-	-	13,092	13,092

Expenditure Detail

	2010		2011		2012		2013	
Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	-	-	-	-	-	-	-	-

**BUDGET
REQUESTS
OVER \$5,000**

**CITY OF HOMER
2013 OPERATING BUDGET**

Budget Requests By Department			
Expenditure Detail	2013 Adopted	Acct No.	Dept Total
City Clerk			
Code Codification & Electronic Publishing Service	10,000	100-101-5210	
Information Technology			
IT Analyst - FT	75,824		
IT Analyst - PT	(39,318)		
Net Affect on increasing PT Position to FT	36,506	100-113-5101-5106	
IT Reserve Account	10,000	100-113-5990	
Replace Field Computers - Fire	8,000	100-113-5233	18,000
Fire Depreciation			
SCBA (airpack) Equipment Maintenance	93,000	156-393-5908	93,000
Fire Fleet			
Utility Vehicle	52,000	152-381	52,000
Police			
Community Jail Officer	4,442	100-164	4,442
Police Fleet			
New Vehicle Purchases (1)	44,000	152-382	44,000
Parks & Rec			
Jack Gist Park Signage	1,000	100-175-5210	
Parks & Rec Board - increase for activities	1,000	100-175-5815	2,000
Public Works Reserves			
1/3 Vacuum Excavator	25,000	156-395	25,000
Public Works Fleet Reserves			
8 Cubic Yard Sander	20,000	152-383	
F550 2 Ton 4x4	40,000	152-383	
Rubber Tire Excavator	120,000	152-383	
Paint 1995 JD410 Backhoe	10,000	152-383	
Replace V Plow	7,750	152-383	
Replacement Service Body	17,000	152-383	214,750
Parks & Rec Reserves			
Mariner Park Vault Restroom	35,000	156-385	
Hickerson Cemetery Expansion	35,500	156-385	70,500
Public Arts Reserves			
Signage	2,000	156-367	2,000
HART - TRAILS			
Trail Improvements - Greatland, Fairview & KH Park	25,000	165-375	25,000
Water/Sewer Reserves			
1/3 Vacuum Excavator	25,000	256-378	
1/3 Vacuum Excavator	25,000	256-379	
Beluga Lift Stations	20,000	256-379	
Odor Control/Bar Screen	250,000	256-379	
Lift Stations -SCADA upgrade	60,000	256-379	
Sewer Pipeline Inspection Equipment	10,000	256-379	390,000
Port Reserves			
Fish Dock Crane #4 Refurbish	60,000	456-380	
Fire Cart Replacement	25,000	456-380	
Drill a Saltwater Well for Fish Grinder	15,000	456-380	
Fee Study	20,000	456-380	
Maintenance Management Software	6,000	456-380	126,000
Port & Harbor - Fleet			
Harbor Skiff Outboard Motr	10,000	452-374	
Patrol Truck 402	30,000	452-374	40,000
City Wide Total			\$1,106,692

**CITY OF HOMER
2013 OPERATING BUDGET**

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department _____ City Clerk _____ Date _____

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

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

City Code Codification _____

Electronic Publishing \$ _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: **Professional & Special**

Account # **100.101.5210**

Estimated Cost: **\$10,000**

Justification: Code publishing and data retrieval is more efficient and more accurate. Electronic form for searching, extracting, and printing code text. Reduces dependence on paper copies and ensures that online code is always current. Printed version of code will also be maintained. The \$10,000 cost is a one-time fee for organization and conversion of the Homer City Code. Annual fees include \$475 for web hosting and \$1,600 for code supplements.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Admin ~ IT Date 8/15/2012

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

Request for Additional Personnel:

Position Title IT Analyst

Salary Range & Step 10E

Full-time ☒

Part-time ☐ Hours Per Year 2080

Request Other Than Personnel:

Description _____

Fund Name: General Fund 100

Account Name: IS 113

Account # Reg Employees 5101

Estimated Cost: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees \$45,883

5102 Fringe Benefits 29,940

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime 75,823

Total Personnel Cost _____

Justification:

There is a growing need to expand the IT Department due to the expansion of technology. The current staffing level cannot keep up with the daily work load and more and more projects are not taking priority due to other issues taking precedence. Replacing the part-time position with a full-time position will help alleviate frustrations from the end users and departments. In addition, this will improve efficiencies and reduce any employee burn out.

It staffing levels are commonly benchmarked as a ratio of IT Support Staff to the Total FTE of the organization. Currently the 1.5 FTE of IT staff yields ratio of 1 : 75. Increasing this position to full-time, will decrease the IT staffing ratio to 1 : 55.5 which is considered a sustainable level for staff planning assuming the City continues implementing more mature IT support tools, policies and procedures.

For a local government benchmark comparison, both Seward and Kodiak maintain 2 FTE IT staff.

Requestor's Name: Nick Poolos

Department Head Approval: Nick Poolos

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Fire Department Date 8/15/2012

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

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Request Other Than Personnel:

Description Replacement of Field Computers

Fund Name: Capital Equipment

Account Name: Capital Equipment

Account # 100-113-5233

Estimated Cost: \$8,000

Justification:

The fire department utilizes 4 "ruggedized" computers (Panasonic Toughbooks) for field entry and emergency response information management. These computers are ending their useful life spans and have been recommended for replacement by the IT Manager. In order to reduce the cost of these computers we will be replacing the "toughbooks" with what is referred to as a "slate PC", having the full functionality of a PC but without (in most cases) a keyboard and other peripherals. It is estimated that each unit will cost up to \$2,000.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Fire Department Date 8/7/2012

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 SCBA (airpack) Upgrade

Fund Name: Fire Administration

Account Name: Equipment Maintenance

Account # 156-393-5908

Estimated Cost: \$93,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This project will upgrade/update our existing Self-Contained Breathing Apparatus (SCBA) to current safety standards (improved firefighter safety). Existing SCBA's are in good repair, just needing to be updated to reflect improved technology and safety features. The upgrade includes updating each of 35 airpacks, replacing the nose cups in each mask (NFPA requirement) and adding a PASS/Pak-tracker locator device (for more quickly locating an injured or incapacitated firefighter. The cost of replacing the entire airpack (35 units) is estimated to be \$155,000. This upgrade will continue compliance for at least several more years.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Fire Department Date 8/9/2012

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 Utility Vehicle Replacement (U-2)

Fund Name: Fire Department Fleet Reserves

Account Name: Capital Outlay

Account # 152-381

Estimated Cost: \$52,000

(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 will replace the 1995 Suburban with a new, similar vehicle for department use during emergencies and for transporting personnel and equipment to events, training and other fire department activities. It is necessary that this vehicle be 4-wheel drive (or all wheel drive) and with enclosed seating for at least 6 personnel. It is also necessary to have enough space (with seats folded) to store EMS equipment such as spine boards and stretchers (and be able to transport a supine patient in a disaster situation). Additionally this budget will provide to the purchase and installation of emergency lighting, siren and lettering/painting. A vehicle such as another Suburban and extended length Ford Expedition would be most desirable. The existing 1995 Suburban is no longer reliable as an emergency response apparatus and continuing problems with the engine (stalls out) have been problematic for the last year (the engine was rebuilt about 5 years ago). There is also significant rust throughout the body of the vehicle.

Requestor's Name: Robert L. Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Police Date 11/13/2012

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

Request for Additional Personnel:

Position Title Community Jail Officer

Salary Range & Step 10A

Full-time ☒

Part-time ☐ Hours Per Year

Request Other Than Personnel:

Description

Fund Name: General Fund

Account Name:

Account #

Estimated Cost:

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees see below

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost (\$4,442)

Justification:

The approval of this request will result in the replacement of two to three part time jail officers with one full time jail officer. This will result in a cost savings to the city.

We currently staff the jail with three full time positions and four part time positions. The part timers split one full time slot and fill in for vacations and special needs. We have been encountering problems with our PER'S contract because our part-timers are hitting the hourly cap as early as September in most years. When this happens we have to fill in our jail schedules with police officers on overtime which is very expensive and disruptive to our patrol scheduling. By eliminating some of the part time officers and replacing them with a full time position, we will eliminate scheduling problems, free up police officers, eliminate PER'S contract concerns and save money. This will also allow us to meet the requirements for jail staffing as mandated by the state jail contract.

Impact on 2013 Budget is as follows:

Cost of Full Time Jail Officer including Benefits: \$72,542

Removal of 2 Part Time Jail Officers Including Benefits: \$59,484

Removal of OT from Jail PT OT (100-160-5107) 5,500

Removal of OT from Jail FT OT (100-160-5105) 8,000

Removal of OT from Police Patrol (100-163-5105) 4,000

Impact to budget (excluding OT Costs) \$ 4,442

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: Date 11/13/2012

Approved

Denied

Comments

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Police Date 8/16/2012

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 New Vehicle Purchases

Fund Name: General Fund

Account Name: Fleet Reserve

Account # 152-382

Estimated Cost: ~~\$88,000~~ 44,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The approval of this request will result in the purchase of two new patrol vehicles for general patrol use. It will require that an additional \$20,000 be placed into the police departments fleet reserve budget. The police department is currently operating five vehicles with over 100,000 miles on them and two with over 150,000 miles.

These vehicles are well beyond the point of retirement and cannot be counted on to perform safely during pursuits. They are often out of service for maintenance and the maintenance costs per vehicle are rapidly increasing. The types of repairs being required are getting bigger and more expensive and have exceeded the capabilities of our public works department. It is essential that we upgrade our fleet and begin to replace these aging vehicles.

One vehicle approved.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 8/16/2012

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Parks and Recreation Advisory Commission Date 7/31/2012

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

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Request Other Than Personnel:

Description Increase division funding

Fund Name: General Fund - Parks & Rec

Parks & Rec Board & Professional &

Special Services

Account Name: _____

Account # 100-175-5815 - \$1,000

100-175-5210 - \$6,000

Estimated Cost: ~~\$7,000~~ \$2,000

Justification:

- Jack Gist Park Signage \$1,000, one time expense
- Update trail brochure ~~\$5,000, one time expense~~ Not approved
- Increase line item 5815, Parks & Rec Board by \$1,000 to a budget of \$2,000. (Park day and Commission activities including \$ for volunteer activities, adopt a park, park hosts, etc).

Requestor's Name: P&R Advisory Commission

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 Vacuum Excavator / Truck

Fund Name: GL & WTR/SWR 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: GF, WTR & SWR Reserves

Account # 156.395 / 215.378 / 215.379

Estimated Cost: \$ 75,000 (est. used)

Justification:

This request is to purchase a trailer or truck mounted vacuum excavator.

This equipment will back up our existing 20 years old, 1992 International Vac Truck. We use this machine for storm drain cleaning, curb box repairs, sewer main line and service problems, water repair excavations, lift station cleaning, culvert cleaning, parks SST restrooms cleaning and emergency pumping backup. It is one of our primary pieces of equipment.

When our existing equipment is down for repairs, which is becoming more frequent due to its age, we are very limited in our ability to respond to emergency sewer repairs and problems both main line and customer service lines.

No units like this are available locally to rent or borrow.

1/3 each funding from GF, Water & Sewer Reserves.

Requestor's Name: Jonker / Cheney

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 8 cubic yard SS Sander

Fund Name: GF RESERVES

Account Name: GF, Reserve

Account # 152.383

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 a replacement large sander.

Our current large sander is a 1986 vintage and is rusted out and the frame is bent. This equipment is used for the annual application of dust control / roadway stabilization material. The unit needs to be replaced.

No units like this are available locally to rent or borrow.

Funding from PW GF Reserves.

Requestor's Name: Jonker / Cheney

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 F550 2-Ton 4x4

Fund Name: GL & WTR/SWR 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: Fleet Reserves

Account # 156.395 / 215.378 / 215.379

Estimated Cost: \$40,000

Justification:

This request is to replace our 1999 Ford F-550 2-ton 4x4.

This truck is one of our primary sanding trucks and has 115,013 miles on it.

Repairs for this truck are escalating due to its age and parts are becoming increasingly more difficult to obtain.

Due to its heavy use, particularly in the winter months, it is a critical piece of equipment and must be dependable.

This is our PRIORITY NO. 1 VEHICLE REPLACEMENT REQUEST.

1/3 each funding from GF, Water & Sewer Reserves.

Requestor's Name: Jonker / Stradling

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 Rubber Tire Excavator

Fund Name: GL & WTR/SWR 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: GF, WTR & SWR Reserves

Account # 156.395 / 215.378 / 215.379

Estimated Cost: \$80 - 120,000 (est. used)

Justification:

This request is to purchase used rubber tire excavator to replace our 1984 International "Yumbo" equipment.

The "Yumbo" was purchased used from Sterling Tool Rental in July 1994. It is a French made excavator that is completely worn out and parts, when available, are expensive and near impossible to locate. We are currently waiting for a ring gear for the starter and brake parts. The ring gear has been on order for three months and the brake parts are coming from Germany.

This piece of equipment is used to work on our paved streets for water/sewer repairs and roadway drainage work such as ditch cleaning. We need this machine as it is illegal to operate a tracked excavator on paved roads. We estimate a used machine to cost around \$80- \$120,000 depending on how many hours are on the machine.

No units like this are available locally to rent or borrow.

1/3 each funding from GF, Water & Sewer Reserves.

Requestor's Name: Jonker / Cheney

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/22/2012

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 Repaint 1995 JD410 Backhoe

Fund Name: General & Water/Sewer Funds

Account Name: PW & WTR/SWR RESERVES

Account # 156.395 / 215.378 / 215.379

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:

Our 1995 JD410 Backhoe is 18 years old and needs to be repainted. This equipment is used for roads and water & sewer repairs.

1/3 each funding from GF, Water & Sewer Reserves.

Requestor's Name: Jonker / Stradling

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 Replace 1999 V-Plow

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: PW DEPRECIATION RESERVES

Account # 156.395

Estimated Cost: \$7,750

Justification:

This request is to replace our 1999 Hinniker V-Plow which is mounted on our 1999 Ford F-550 4x4.

Our F550's perform the bulk of our roadway sanding duties as well as small plowing duties and driveways berm removal. The existing unit is 12 years old and is wearing out as well as parts availability is becoming an issue.

3rd year for request.

Requestor's Name: Jonker / Cheney

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013

Requesting Department PUBLIC WORKS Date 8/13/2012

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 Replacement Service Body

Fund Name: General & Water/Sewer Funds

(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: PW & WTR/SWR RESERVES

Account # 156.395 / 215.378 / 215.379

Estimated Cost: \$17,000

Justification:

The "service body" on our 1994 Chev. Service Truck is rusting out and needs to be replaced.

1/3 each funding from GF, Water & Sewer Reserves.

This is the 6th year for this request.

Requestor's Name: Jonker / Stradling

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 Mariner Park Vault Restroom

Fund Name: General Fund

Account Name: Parks Reserve

Account # 156.385

Estimated Cost: \$35,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Mariner Park is a well-used park used year 'round by our residents and visitors for day use recreational and day uses camping. We currently maintain port-a-potties at this location throughout the summer season beginning in April and through October. Due to the high volume of use we receive numerous complaints during the peak season. The cost to rent the port-a-potties and serviced once per week is currently \$4,000/year.

The complete, proposed unit purchased from Romtec is \$35,000 not including installation. The components can be purchased separately; specifically the 750 or 1,000 gallon vaults (\$2,043 - \$2,997)

Requestor's Name: Meyer / Otteson

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 9/5/2012

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 Hickerson Cemetary Expansion
Improvements

Fund Name: General Fund

Account Name: Parks Reserve

Account # 156.385

Estimated Cost: \$177,700 35,500

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The City has purchased needed property adjacent to the Hickerson Cemetary. This request is to provide funds for the expansion and improvements including design, survey, platting, road improvements, fencing and lot staking etc. which is required to make the cemetery expansion usable.

The existing cemetery is near capacity and these expansion improvements are essential.

See attached improvements estimate.

Only \$35,000 was approved.

Requestor's Name: Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC ARTS COMMITTEE Date 8/30/2012

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 UNIFORM SIGNAGE

CITY OF HOMER TRAILS, PARKS

AND RECREATIONAL AREAS

Fund Name: PUBLIC ART

Account Name: Public Art Reserve

Account # 156-367

Estimated Cost: \$2,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

FUNDING TO WORK WITH THE PUBLIC WORKS DEPARTMENT, PARKS MAINTENANCE AND THE PARKS AND RECREATION ADVISORY COMMISSION ON JOINT SIGNAGE DESIGN, MANUFACTURE AND INSTALLATION FOR ALL CITY PARKS, TRAILS, BEACHES AND RECREATIONAL AREAS. THIS HAS BEEN A LONG STANDING AND NEEDED ITEM ON THE PUBLIC ARTS COMMITTEE STRATEGIC PLAN

Requestor's Name: PUBLIC ARTS COMMITTEE

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/13/2012

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 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 spare wastewater lift station pumps for Beluga Lift Station & the new Kachemak Drive Lift Station. These stations each have two pumps installed which alternate in operation. The spare pump(s) are necessary should one of the installed pumps fail and need to be sent for rebuild.

Spare pump for Beluga Lift Station: \$10,000

Spare pump for Kachemak Drive Lift Station: \$10,000

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
2013 OPERATING BUDGET**

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013

Requesting Department Public Works Date 8/16/2012

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 Odor Control/ Bar Screen replacement

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Sewer Reserve

Account # 256.379

Estimated Cost: \$250,000

Justification:

The existing odor control system is over 20 years old. The system is currently inoperable due to corrosion and needs to be upgraded.

The location of the treatment plant may cause some offensive odors to the public. The existing bar screen is also over 20 years old. It does not adequately remove rags and other inorganic materials. An abundance of these materials reduces treatment capability which could cause issues with regulatory agencies. It also causes damage to other equipment down line which increase maintenance cost. There is also the potential to plug one of the 500 ft. shafts which are the main components of our treatment process.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____

Date 8/20/12

Approved _____

Denied _____

Comments _____

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8/16/2012 10:42 AM

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department PUBLIC WORKS Date 8/20/2012

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 Sewer Pipeline Inspection Equipment

Fund Name: Sewer Fund

Account Name: Sewer Reserve

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:

This request is to purchase a new sewer pipeline camera. Our existing equipment was purchased 12 years ago and is currently not functioning. The old unit has been serviced in the past, but with its heavy use and outdated technology warrants replacement rather than extensive and expensive repair. This equipment is vital to PW functions and is used on a regular basis for purposes of inspection of connections and determining breaks in customer service lines. The use of this equipment pays for itself by eliminating unneeded expensive excavations which otherwise would be required.

Requestor's Name: Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Parks and Recreation Advisory Commission Date 7/31/2012

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

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Request Other Than Personnel:

Description HART Trail Improvements

Greatland, Fairview, K H Park

Fund Name: HART - TRAILS DEPRECIATION RESERVES

Account Name: _____

Account # 165-375

Estimated Cost: \$25,000

Justification:

1. Greatland Street trail repair, \$10,000
2. Woodard Creek Trail within Karen Hornaday Park, \$5,000
3. Fairview Trail, \$10,000

Greatland Street Trail repair: This trail connects Pioneer Ave to Greatland. The southern end near Sav U More needs repair. Brush clearing, possible culvert installation and basic tread work would improve the trail and walkability of the core business area of Homer.

Woodard Creek Trail. The Karen Hornaday Park Master Plan discusses a trail across Woodard Creek, and access to the Creek. This proposed \$5,000 request is for basic clearing and creation of a footpath. The intent is to rough in the route that will be further improved in the future.

Fairview Trail: Brush clearing and beginning a trail along the south end of Karen Hornaday Park, between the park

Requestor's Name: P&R Advisory Commission

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port & Harbor Dept. Date 8/17/2012

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 Fish Dock Crane #4 and #5

Refurbishment

Fund Name: P/H Reserves

Account Name: _____

Account # 456-380

Estimated Cost: \$120,000 \$ 60,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This is a continuation of our multi-year crane rebuild project.

Fish Dock Crane #4 Refurbish approved only.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port & Harbor Dept. Date 8/17/2012

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 Fire Cart Replacement

Fund Name: P/H Reserves

Account Name: _____

Account # 456-380

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The harbor fire response carts are over 20 years old and, although they're maintained in ready status by Port Maintenance, upgrading these essential tools is a top safety priority. This project will allow Port Maintenance and the Fire Department to completely rebuild and upgrade one response cart, which will give us the valuable experience and tools to upgrade all the fire carts as part of a Capital Improvement Plan project.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port and Harbor Date 9/6/2012

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 Drill a new saltwater well for the Fish Grinder facility

Fund Name: Port and Harbor Enterprise

Account Name: Port and Harbor Fish Grinder

Account # 400-606-5208

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:

The saltwater well is used to flush the ground fish parts down the D.E.C. approved outfall line. Saltwater wells last for about 10 years on the Spit before silting in ours is now 12 year old.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER

[illegible]

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port & Harbor Dept. Date 8/17/2012

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 Maintenance Management

Software

Fund Name: P/H Reserves

Account Name: _____

Account # 456-380

Estimated Cost: \$6,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This purchase is for maintenance management software for the Port Maintenance Dept. Currently this essential organizational tool is being managed through Public Works, but it's necessary to upgrade and reorganize a Port and Harbor-specific program for work order billing, cost tracking, and staffing purposes.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port & Harbor Dept. Date 8/17/2012

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 90 Horse Honda Outboard

Fund Name: P/H 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: \$10,000

Justification:

The current outboard on the Harbor Skiff is in need of replacement due to old age. This purchase replaces the existing equipment.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
2013 OPERATING BUDGET
CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2013**

Requesting Department Port & Harbor Dept. Date 8/17/2012

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 1/2 Ton Patrol Truck

Fund Name: P/H Reserves

Account Name: _____

Account # 456-380

Estimated Cost: \$30,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This purchase replaces Patrol Truck 402, which has been transferred to Port Maintenance, with a more efficient-sized vehicle for harbor operations.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

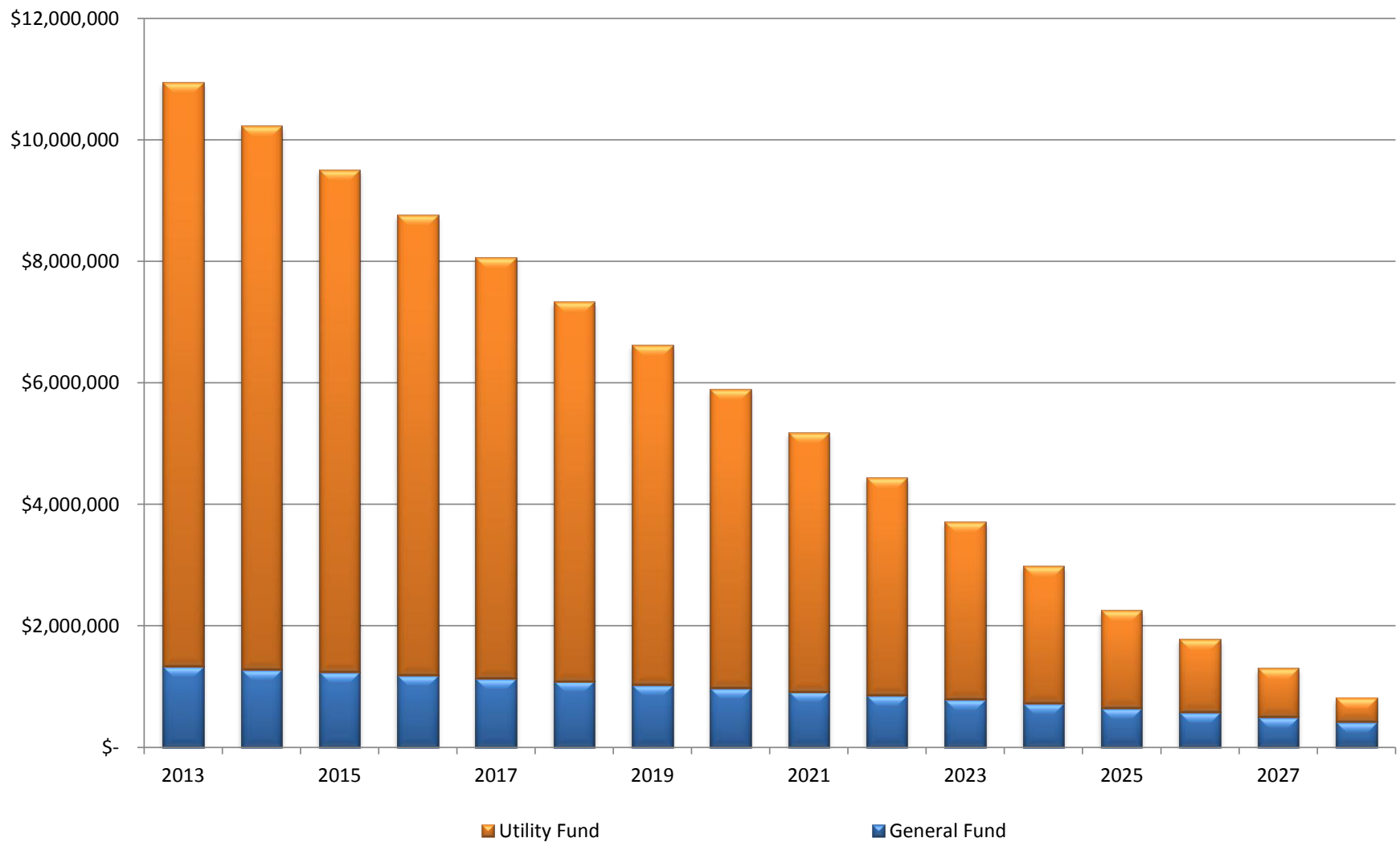
**City of Homer
2013 Operating Budget**

The Debt Section is provided for information purposes only.

	2013	2014	2015	2016	2017	2018	2019	2020
General Fund	\$ 1,329,783	\$ 1,284,812	\$1,237,987	\$1,184,230	\$1,138,461	\$1,085,599	\$ 1,030,556	\$ 973,242
Utility Fund	9,620,162	8,941,922	8,263,682	7,585,442	6,920,391	6,255,340	5,590,289	4,925,238
Total Reserves	\$10,949,945	\$10,226,734	\$9,501,669	\$8,769,672	\$8,058,852	\$7,340,939	\$ 6,620,845	\$ 5,898,480

	2021	2022	2023	2024	2025	2026	2027	2028
General Fund	\$ 913,565	\$ 851,425	\$ 786,722	\$ 719,351	\$ 649,199	\$ 576,155	\$ 500,098	\$ 420,903
Utility Fund	4,260,187	3,595,136	2,930,085	2,265,034	1,600,000	1,200,000	800,000	400,000
Total Reserves	\$ 5,173,752	\$ 4,446,561	\$3,716,807	\$2,984,385	\$2,249,199	\$1,776,155	\$ 1,300,098	\$ 820,903

**Total Debt Requirements to Maturity
Fiscal Years 2013 to 2028**



City of Homer
2013 Operating Budget

The Debt Section is provided for information purposes only.

	Interest Rates	Maturity Date	Annual Principal Installments 2004-2035	Outstanding 12/31/2010	Outstanding 12/31/2011	Outstanding 12/31/2012	Outstanding 12/31/2013
General Fund:							
2006 USDA Library Loan #20	4.13%	2035	\$29,908 - \$92,751	1,450,447	1,410,454	1,368,812	1,325,451
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	335,985	-	-	-
2002 ADEC Loan #31**	1.50%	2025	\$121,973	1,829,588	1,707,615	1,585,643	1,463,670
2002 ADEC Loan #41	1.50%	2025	\$143,077	2,146,162	2,003,084	1,860,007	1,716,929
2002 ADEC Loan #51**	1.50%	2025	\$13,189	92,975	77,479	61,983	46,488
2008 ADWF Loan #131	1.50%	2030	\$400,000	6,864,422	6,503,137	6,141,851	5,780,566
2006 Equipment	5.65%	2010	\$9,949 - \$11,566	22,649	-	-	-
Midhill PRV Loan #211	1.50%	2010	\$19,000	19,000	-	-	-
ADWF Loan #271	1.500%	2032	\$119,895	-	-	\$2,150,000	\$2,030,105
ADWF Loan #261	1.500%	2032	\$97,500	-	-	\$1,950,000	\$1,852,500
Total				\$ 12,791,802	\$ 11,701,769	\$ 15,118,296	\$ 14,215,709

**City of Homer
2013 Operating Budget**

The Debt Section is provided for information purposes only.

GENERAL FUND

Department	Year		2010		2011		2012		2013	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Library - 97-20	2006	2035	38,256	61,567	39,993	59,831	41,643	58,181	43,361	56,463
Fire - Ambulance	2001	2009	8,197	94	-	-	-	-	-	-
Public Works - 1/3 Excavator	2006	2010	12,850	840			-	-	-	-
Street Sweeper Loan #181	2009	2010	14,355	1			-	-	-	-
Totals			73,658	62,501	39,993	59,831	41,643	58,181	43,361	56,463
				136,159		99,824		99,824		99,824

UTILITY FUND

WATER & SEWER FUND

Department	Year		2010		2011		2012		2013	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Water - 1/3 Excavator & 1/2 Loader	2006	2010	21,714	1,365			-	-	-	-
Sewer - 1/3 Excavator & 1/2 Loader	2006	2010	21,714	1,365			-	-	-	-
Totals			43,428	2,730	-	-	-	-	-	-
				46,158		-		-		-

HAWSP FUND

Department	Year		2010		2011		2012		2013	
	Beginning	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
AKCW Loan #409011	2001	2011	326,128	10,005	335,985	5,040	-	-	-	-
AKCW Loan #409031	2006	2025	121,973	29,273	121,973	27,444	121,973	25,614	121,973	23,785
AKDW Loan #409041	2006	2025	143,077	34,339	143,078	32,192	143,077	30,046	143,077	27,900
AKCW Loan #409051	2007	2016	15,496	1,627	15,496	1,395	15,496	1,162	15,496	930
ADWF Loan #409131 - WTP	2009	2029	-	-	361,285	102,835	361,285	97,547	361,285	92,128
ACWF Loan #409271	2012	2032							119,895	30,283
ADWF Loan #409221									-	-
ADWF Loan #409261	2013	2032							97,500	29,250
ARRA Loan #409141 - Sanitary	2012	2012					176,000	20,000		
Totals			606,674	75,244	977,817	168,906	817,831	174,369	859,226	204,276
				681,918		1,146,723		992,200		1,063,502

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	-	-	-	-
				19,034		9,720		-		-

Grand Total - All Funds

			149,992	1,027,327	228,940					
			149,992		1,256,267		-		-	

**CITY OF HOMER
2013 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 \$90,000 specific deductible and \$50,000 specific deductible, 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
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FUND BUDGET:	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2013 Adopted Budget
Revenues:					
Interest Income	\$ -	\$ 1,484	\$ -	\$ 1,544	\$ -
Other Income (Rebates)	\$ 3,569	\$ 422	\$ -	\$ -	\$ -
Employee Premiums (Effective 4/1/12)				\$ 139,135	\$ 174,200
Ot From Other Funds	1,834,941	1,788,369	1,553,908	1,528,872	1,818,000
Total Revenues:	1,838,510	1,790,275	1,553,908	1,669,551	1,992,200
Expenses:					
Operations & Maintenance	1,606,754	1,552,755	1,826,965	1,578,872	1,938,200
Total Expenses:	1,606,754	1,552,755	1,826,965	1,578,872	1,938,200
Change in Net Assets	231,756	237,520	(273,057)	90,679	54,000
Beginning Net Assets	218,070	449,826	687,346	414,288	174,532
Ending Net Assets	\$ 449,826	\$ 687,346	\$ 414,288	\$ 504,967	\$ 228,532

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 Period	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
2013 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:	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2013 Adopted Budget
Revenues:					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Ot From Other Funds	225,000	185,000	185,000	185,000	231,216
Total Revenues:	225,000	185,000	185,000	185,000	231,216
Expenses:					
Operations & Maintenance	279,355	130,713	203,314	185,000	231,216
Total Expenses:	279,355	130,713	203,314	185,000	231,216
Change in Net Assets	(54,355)	54,287	(18,314)	-	-
Beginning Net Assets	(18,196)	(72,550)	(18,263)	(36,577)	(36,577)
Ending Net Assets	(72,550)	(18,263)	(36,577)	(36,577)	(36,577)

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: \$141,654.96, Water \$21,824.36, Sewer \$25,573.92, and Port & Harbor \$42,162.65.

**CITY OF HOMER
2013 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 Actual	FY2012 Budget	FY2013 Budget
Revenues:				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfer from Depreciation Reserves	315,691	-	-	-
Loan re-payment			34,458	34,294
Total Revenues:	\$ 315,691	\$ -	\$ 34,458	\$ 34,294
Expenses:				
Homer Energy Audits & Energy Efficiency (Proj 151-7	-	315,000	-	-
Total Expenses:	-	315,000	-	-
Change in Net Assets	315,691	(315,000)	34,458	34,294
Beginning Net Assets	-	315,691	691	35,149
Ending Net Assets	\$ 315,691	\$ 691	\$ 35,149	\$ 69,444

Projects Expended through Project 151-718 through 12/31/2011:	Loan Amount	Payback Period	2012 Payback	2013 Payback
100-149 Airport HVAC Improvement	22	1.4	22.00	-
200-500 Sewer Treatment Plant Pump Motor Upgrade	1,350	4.7	287.23	287.23
100-160 Police Station Lighting Upgrade	121	6.0	121.00	-
100-160 Police Station HVAC Improvements	21	6.2	21.00	-
100-149 Airport Terminal Lighting	85,631	8.1	10,571.73	10,571.73
100-170 Public Works Piping Insulation	1,064	8.1	131.36	131.36
200-500 Sewer Treatment Plant Lighting Upgrade	65,318	8.6	7,595.12	7,595.12
200-500 Sewer Treatment Plant Lagoon Solar Aerat	103,953	8.7	11,948.62	11,948.62
200-400 Raw Water Pump Station Motor Upgrade	6,284	13.4	468.96	468.96
400-600 Homer Harbor Lighting	29,294	8.9	3,291.46	3,291.46
	293,058		34,458.47	34,294.48

CITY OF HOMER

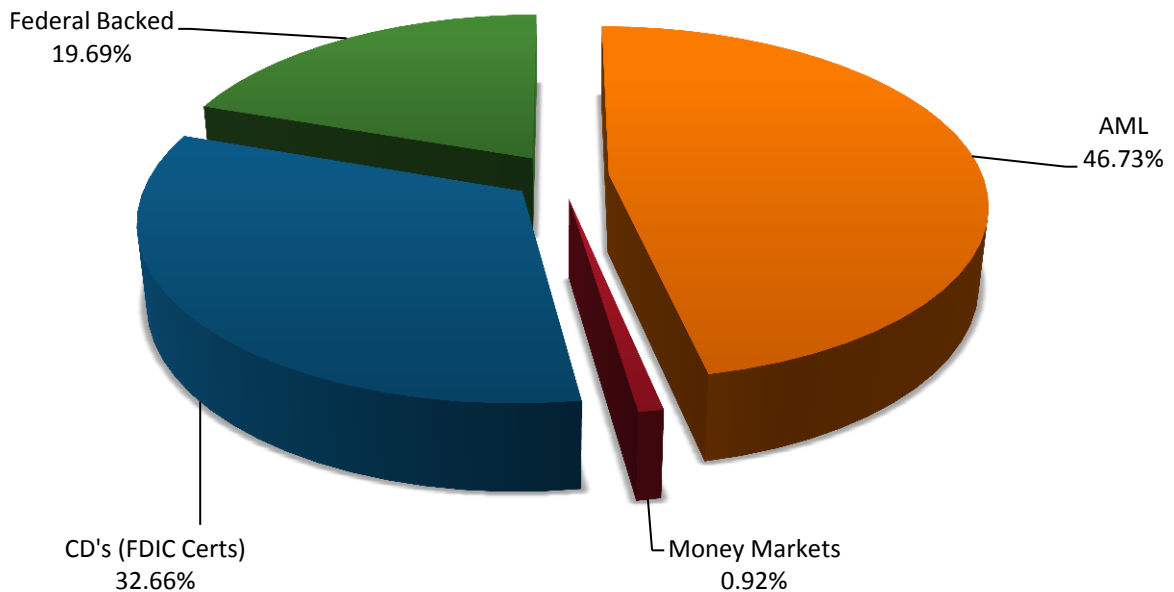
Treasurer's Report

December, 2013

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Alaska Municipal League	\$ 6,390,803	47%
Dain Rauscher	\$ 1,809,964	13%
Pro-Equities	\$ 4,109,651	30%
Raymond James	\$ 1,366,265	10%
Total Cash and Investments	\$ 13,676,683	100%

MATURITY OF INVESTMENTS:		AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	1/31/2013	\$ 7,065,454	35%
30 to 120 Days	04/31/2013	\$ 1,351,726	25%
120 to 180 Days	6/30/2013	\$ 245,929	7%
180 to 365 Days	12/31/2013	\$ 1,153,594	3%
Over 1 Year	1/1/2014	\$ 3,859,980	29%
TOTAL		\$ 13,676,683	100%

Where the money is invested:



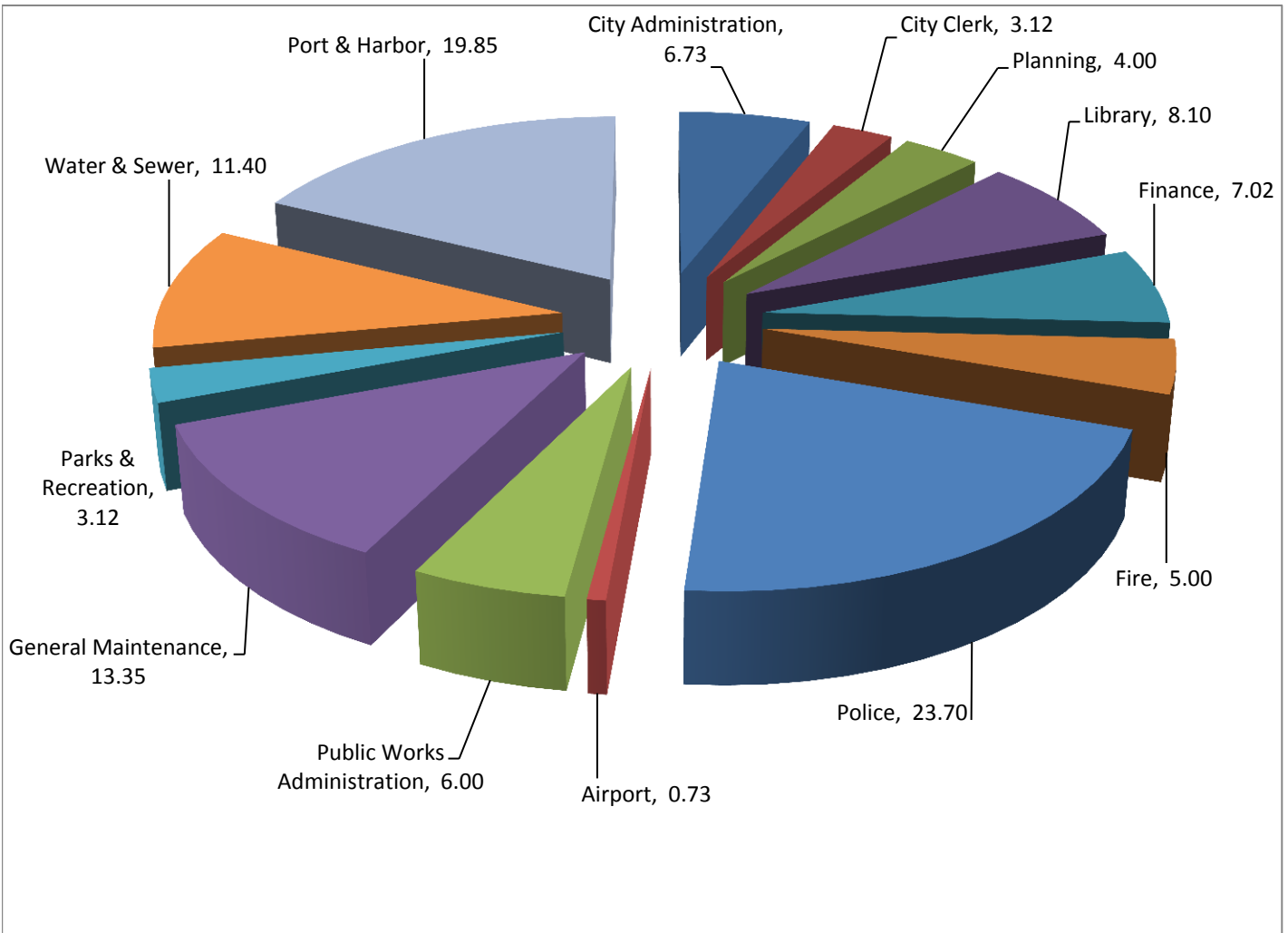
These investments are made in accordance with the City of Homers investment policy pursuant to Ordinance 93-14, Chapter 3.10. The balances reported are unaudited.

CITY OF HOMER

PERMANENT FUND - ORDINANCE 05-14(S)				
INVESTMENT PORTFOLIO:				
	U.S. BANK			
	Income - 999-1043	GROWTH - 999-806-302		
	INCOME - 999-1043 /301	GROWTH - 999-1044 / 302		Total
Balance as of 1/1/2012	581,132	907,261		1,488,393
2012 Activity	Income	Growth		Total
Adminstrative Fees	4,387	7,409		11,797
Interest / Dividends Earned	13,116	14,677		27,793
Recognized Gains/Losses	(1,552)	14,676		13,124
Unrealized Gain/Losses	7,925	123,746		131,671
Accrued Interest	(36)	-		(36)
12/31/2012 Balance	596,197	1,052,951		1,649,148

**CITY OF HOMER
2013 OPERATING BUDGET**

PERSONNEL BY DEPARTMENT



DEPARTMENT

City Administration	6.73
City Clerk	3.12
Planning	4.00
Library	8.10
Finance	7.02
Fire	5.00
Police	23.70
Airport	0.73
Public Works Administration	6.00
General Maintenance	13.35
Parks & Recreation	3.12
Water & Sewer	11.40
Port & Harbor	19.85
Total FTE	112.2

(FTE: Full Time Equivalent)

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

**CITY OF HOMER
2013 OPERATING BUDGET**

<u>Department</u>	<u>Position Title</u>	<u>FY2012 Range</u>	<u>FY2013 Range</u>	<u>FY2012 Fulltime Equivalent Positions</u>	<u>FY2013 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	10	1.00	0.65
	Systems Manager	21	21	1.00	1.00
	Assistant Systems Manager	8	10	0.50	1.00
	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 Developme</u>	Special Projects Coordinator	16	23	1.00	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	7	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 Treasur	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

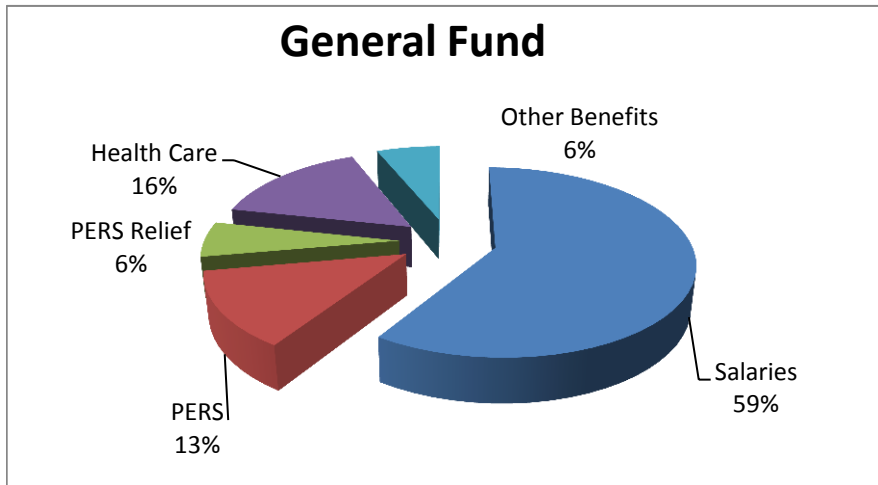
CITY OF HOMER
2013 OPERATING BUDGET

<u>Department</u>	<u>Position Title</u>	<u>FY2012 Range</u>	<u>FY2013 Range</u>	<u>FY2012 Fulltime Equivalent Positions</u>	<u>FY2013 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	14	1.00	1.00
<u>Airport</u>	Airport Terminal Manager	16	10	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	0.13
<u>Police</u>	Chief of Police	25	25	1.00	1.00
	Lieutenant/Community Jail Administra	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	4.00
	Part-time Community Jail Officers	10	10	1.70	0.50
	Part-time Psychological Srv Case N Non-Graded	Non-Graded	Non-Graded	0.20	0.20
	Lead Dispatch	16	19	1.00	1.00
	Public Safety Dispatcher II	10	13	4.00	2.00
	Public Safety Dispatcher I	8	11	2.00	4.00
<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
	Project Manager	-	18	-	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

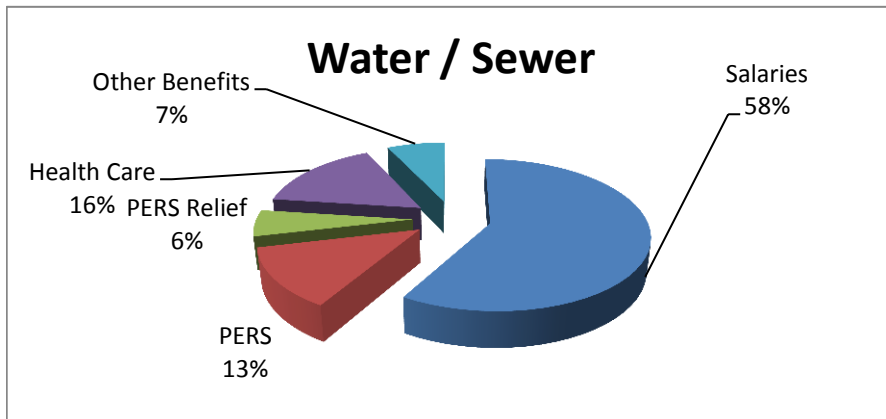
**CITY OF HOMER
20 B OPERATING BUDGET**

<u>Department</u>	<u>Position Title</u>	<u>FY2012 Range</u>	<u>FY2013 Range</u>	<u>FY2012 Fulltime Equivalent Positions</u>	<u>FY2013 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	-	10	-	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	11	11	2.00	-
	Port Maintenance Technician II	11	11	-	2.00
	Port Maintenance - Temp	8	8	0.50	0.50
City wide - FTE				110.84	112.12

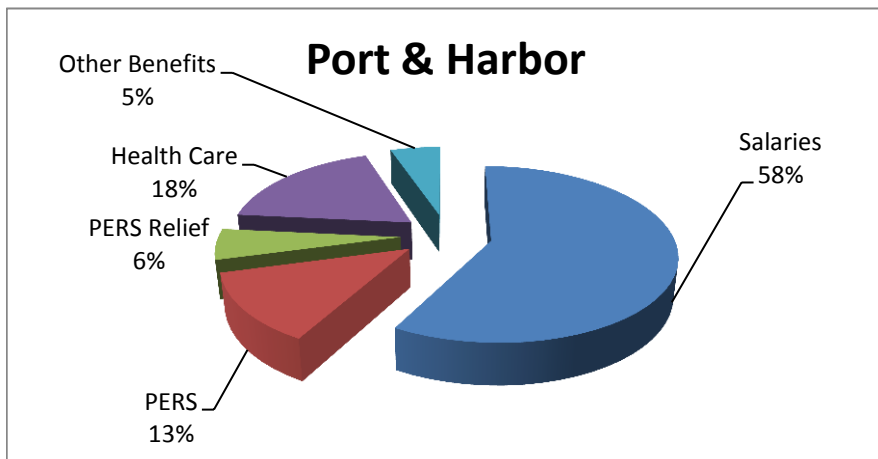
CITY OF HOMER 2013 OPERATING BUDGET



General Fund		
59%	4,665,329	Salaries
13%	1,026,372	PERS
6%	480,159	PERS Relief
15%	1,216,970	Health Care
6%	489,634	Other Benefits
100%	7,878,463	



Water/Sewer		
58%	1,034,584	Salaries
13%	227,608	PERS
6%	100,772	PERS Relief
16%	280,800	Health Care
7%	124,936	Other Benefits
100%	1,768,700	



Port & Harbor		
58%	1,021,594	Salaries
13%	224,751	PERS
6%	100,772	PERS Relief
18%	320,400	Health Care
5%	91,930	Other Benefits
100%	1,759,447	

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

**CITY OF HOMER
2013 OPERATING BUDGET**

CITY OF HOMER										Implement: January 1, 2009 2% COLA					
HOURLY SALARY SCHEDULE										Approved: <i>Walt H. Haddad</i>					
		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 mils on assessed valuation of real (secured) property, i.e. land, buildings, etc. Taxes are due at the Borough on August 15 and November 15 of each year.

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

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

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

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

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

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

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

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

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

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

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

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4314 – Taxi/Chauffeurs/Safety Inspections

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

4319 – Sale of Electrical Supplies

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

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

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

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

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

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

4507 - Library Grant - State library grant funds received.

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

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

4514 - Other Grants: Miscellaneous grants received by departments.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

4706 – Fish Grinding: Fee charged for Fish Grinding.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4930 - Other Finance Source: Other finance source proceeds.

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

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

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

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

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

4992 - Transfers: Operating transfers from another department.

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

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

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

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

5105 - Overtime: Overtime pay @ appropriate rate.

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

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

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

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

5203 - Fuel/Lube: Fuel and lube supplies.

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5228 - Books: Cost of books purchased.

5229 - Periodicals: Cost of periodicals purchased.

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

5606 - Bad Debt Expense: Uncollectible accounts written off.

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

5608 - Interest: Cost of borrowing monies.

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

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

5625- Impound Costs: The costs to impound vehicles.

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

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

5801 - Museum: Contributions from the City.

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

AML - Stands for "Alaska Municipal League".

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

EDC - Stands for "Economic Development Commission".

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

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

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

EXPENSES - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or

carrying out other activities that constitute the entities' on-going major or central operation.

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

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

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

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

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

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

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

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

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

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

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

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

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders

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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.