

City of Homer, Alaska



Draft Proposed Budget For Fiscal year 2016

**Submitted to Clerk's Office
On October 12, 2015**

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

CITY COUNCIL:

Mayor	Wythe, Mary E. (Beth)
Council Members	Burgess, Beauregard Lewis, David Reynolds, Catriona Roberts, Francie Van Dyke, Gus Zak, Bryan

CITY ADMINISTRATION:

City Manager	Katie Koester
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Departments & Divisions

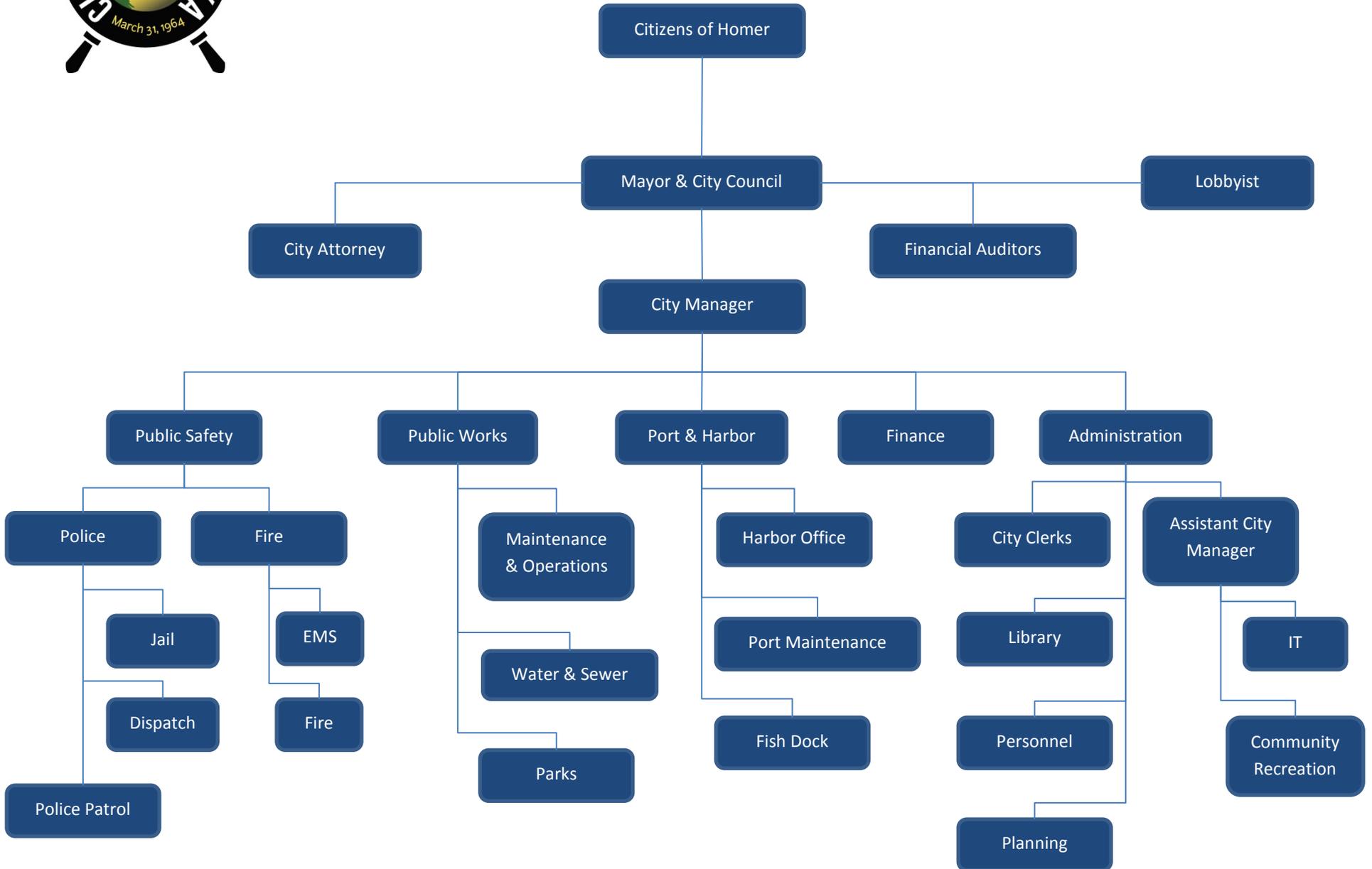
Assistant City Manager
City Clerk
Finance
Fire
Human Resources
Information Technology
Library
Police
Port & Harbor
Public Works
Zoning & Planning

Department & Division Heads

Patrick Lawrence
Jo Johnson
Zhiyong (John) Li
Bob Painter
Andrea Browning
Nick Poolos
Ann Dixon
Mark Robl
Bryan Hawkins
Carey Meyer
Rick Abboud



City of Homer Departments & Divisions



2016 BUDGET MESSAGE

Fiscal Year 2016

Introduction

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

The City of Homer has been impacted by the down turn in the price of oil and the ensuing State revenue shortfall. After years of belt tightening from the elimination of sales tax on non-prepared food and not funding reserves, the City is in an untenable fiscal situation without drastic cuts to services. The State has reduced the City's contract for providing community jail services by 40%. Other state assistance, Revenue Sharing, is scheduled to shrink and disappear altogether, prompting Council to removing Revenue Sharing from the operating budget via Ordinance 15-16. Add a decline in sales tax revenue and the City of Homer faces a projected decline in revenue of \$884,984. Coupled with the increasing cost of doing business, the City faces a \$1,192,596 million gap between 2015 adopted budget and 2016 projections.

Since July of 2015 the Mayor and Council has engaged the community in a conversation about core services, cuts and potential revenue. To that end, I am presenting two budgets to the City Council. Budget A - "the assumes revenue budget" - assumes \$1 million in revenue to the General Fund will be approved by Council and the voters. Budget A is by no means a lavish budget; it contains \$725,000 in cuts to personnel and non-personnel expenditures and approves no new capital projects. Budget B is a bare bones budget and absorbs the shortfall with reductions in services. Budget B is austere and will have many consequences for the community; reduced responsiveness for first responders, reduced hours at the library, reduced public meetings, reduced recreation opportunities, and an overall reduction in our ability to respond quickly and efficiently to the public.

Budget A and Budget B proposals for Fiscal Year 2016 are outlined below. The Draft Budget will be presented in its entirety on October 12. An amendment representing the changes needed to balance the budget with cuts to services (Budget B) will be incorporated into the enacting Ordinance presented on October 26. The proposed reductions in Budget B are also detailed in this budget message below. Budget A will be conditional upon the approval of revenue. Without revenue, Budget B will automatically become effective. The work session and Committee of the Whole meeting on October 12th is dedicated to a presentation of the draft budget. The Finance Director will be there to talk about revenue projections, proposed expenditures, and to make sure everyone understands the budget layout and where to find the information they need. The City Manager and Department Heads will be available to discuss expenditures and overall fiscal policy. It is my goal to make sure the Council understands the

budget, the assumptions that went into putting it together and differences between the two proposed budgets. These are drafts budget, commonly referred to as the “Manager’s Budget.” Once the budget ordinance is introduced by Council, (scheduled for October 26), they become the Council’s budgets and amendments can be made as Council deems appropriate.

General Fund

The draft budget contains revenue projections that we consider to be realistic and conservative. The projections are based on audited numbers from Fiscal Year 2014 and revenue received so far for Fiscal Year 2015 through the end of September. This data is supplemented with tax, property valuation, and economic projections provided by the Borough and the State. Finally, we take into consideration information about economic trends provided by local and state sources. We have projected, based upon the information available to us, that revenues will decrease over last year. The impact of the state’s fiscal situation and the declining price of oil is affecting all Alaskan organizations. In FY2015 the City received a \$330,000 cut to our community jail contract. Revenue sharing, representing \$341,000 in FY 2015, was removed from the operating budget based on the knowledge that the state is tapering off this program. These declines in revenue combined with anticipated lower sales tax returns project a significant gap for 2016. We project that without a new revenue source to the General Fund, total General Fund Revenues in 2016 (\$10,609,675) will decrease by \$933,984 or 8.1% over the 2015 Adopted Budget. We project that sales tax (\$4,950,746) will decrease by \$100,381 or 2.0 % over the 2015 budget and that Real Property Tax (\$3,152,711) will increase by \$34,075 or 1.1%. In order to present a balanced budget without significant cuts to services the community values, Budget A assumes \$1 million in new revenue to the General Fund which would bring General Fund revenue to \$11,658,093.

As always, we are preparing a budget with limited information regarding revenues. New property tax information and additional third quarter sales tax information will become available in November. Therefore, it is possible that the Council will be able make budget amendments based upon this new information prior to final adoption of the budget in December.

Increased Expenses

- Health Insurance: As anticipated, health insurance costs are predicted to increase by a minimum of 10% this year. We should have a better handle on the exact increase by the November meeting. In 2015 the City experienced substantial savings from changes to the employee benefit package and switching from self-funding to private insurance. This savings was used to balance the 2015 operating budget instead of put into the health insurance fund to cushion against future increases.
- Utilities are predicted to increase. The savings from City facilities converting to natural gas has been realized in the 2015 budget. The cost of electric has increased sharply from year to year and sewer is scheduled to increase by 6.5%.
- Personnel: The City’s biggest expense, and largest asset, is the employees that provide City services. The 2016 budget does not include a cost of living increase for employees. However, there are, as always, personnel increases. In early 2015 patrol officers were refactored to come

closer within range of the salaries of neighboring communities. A modest increase based on merit is budgeted for eligible employees, but not always awarded.

HCC 3.05.045 requires that the City Budget must be balanced. The 2016 draft Budget A and Budget B are “balanced” in the sense that expenditures do not exceed revenues. However, budget A is conditional upon adoption of a new revenue source for General Fund. The enacting budget ordinance is written so that if voters do not approve new revenue, budget B will become effective.

BUDGET A – ASSUMES REVENUE

Budget A total General Fund Revenues are projected to be \$11,658,093 and proposed expenditures are \$11,658,093. Budget A assumes \$1,000,000 in revenue to the General Fund will be approved by voters. Budget A is a minimalist budget. Personnel cuts were made to Planning, Administration, Finance, Police Department and Public Works and all the departments were squeezed in their non-personnel operating budgets. No new general fund capital projects were approved despite the dire need for maintenance projects such as a new roof for City Hall and vehicles for Public Works and the Police Department. The departments have been incredibly lean with their budgets this year have been very frugal and conservative in their budget requests and fiscal management. Budget A does include an approximate \$600,000 transfer to reserve accounts. It is no longer tenable to not fund our reserves; we are forced into making emergency purchases out of general fund fund-balance and/or run the reserves into a negative balance when critical equipment breaks. Under the advice of the auditor, \$114,428 of the transfer to reserves wipes out negative balances that have accumulated in many reserve accounts. Another \$97,000 is a mandatory transfer to the Public Works Fleet Reserve to fund lease payments on a street sweeper and dump truck that were approved in 2014 and 2015, respectively. That leaves just over \$390,000 distributed among the remaining reserve accounts, including fleet reserves.

Many of the capital requests departments made for 2016 cannot be ignored. If budget A is approved, it is my intention to reassess the most critical capital needs at midyear and present an adjustment to Council once there is a clear picture of our revenue situation and the impact of any potential further cuts from the state. Below are several noteworthy changes in the General Fund that should be highlighted.

Decreased Expenses

This budget contains the reduction of 6.5 positions. This will impact City staff’s ability to be responsive to the public and efficiently and effectively perform our duties as public servants. Budget A also includes over \$150,000 in non-personnel cuts. These cuts represent everything from being squeezed on tools, equipment and office supplies to reducing the line item for professional services. These reductions give departments less flexibility to respond to emergency situations and will require vigilance to administer. I expect they will need to be tweaked and increased in the coming years as we gain experience living within such tight margins.

Proposed Cuts to City of Homer Operating Budget: Budget A

Department/ Division	Reduction	Amount	Impact
Homer Police Department	2 positions - dispatch and jail officer	\$ 155,000	Less coverage in dispatch & jail. Increased liability
Planning	1 position - code enforcement	\$ 78,000	Less code enforcement
Library	Books and supplies	\$ 29,000	Slashes books budget - Older circulation
City Manager's Office	.4 position - admin assistant	\$ 28,000	Less responsiveness to public. Less capacity in admin.
Finance	1 position	\$ 127,000	Short term impact in ability to produce timely and accurate reports
Public Works	2 positions – 1 project manager, .5 admin assistant and .5 equipment operator	154,000	Less ability to take on new projects. Less administrative capacity. Less capacity for large snow events. Temp building maintenance goes to part time.
Senior Center		\$10,000	2015 one time request
Homer Hockey Association		\$14,000	2015 one time request
Total personnel		\$ 571,000	
Non-personnel		\$ 154,000	
Total		\$ 725,000	

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 before December or by mid-year 2015, I would recommend that the following be added to the budget.

- Personnel: Budget A proposed 6.5 full time equivalent cuts to personnel. These cuts will have an effect on the ability to provide services and should be reinstated when the revenue picture allows. Priority staffing will be a jail officer at the police department, a temporary equipment operator in public works, and additional help for the fire department.
- Capital projects. There are a number of well documented capital project needs. Chief among the priorities is a patrol vehicle for the Police Department, a small sander and trailer for Public Works, a light tower for the Fire Department and roof replacement for City Hall. These projects are justified and needed and I hope to be able to address them at midyear.

Other Changes of Note:

Unfortunately, revenue limitations required cuts that will impact our efficiency and responsiveness. In addition to the personnel priorities listed above, administrative support positions have been cut or reduced across the City that will need to be replaced so staff can do their important work and be responsive to the public. Long standing needs for a new patrol officer, a full time building maintenance position and a half time position at the Community Recreation Program continue to be badly needed and justified. Though the proposed budget contains \$600,000 in transfers to General Fund depreciation accounts or fleet reserves, far more would be necessary to catch up after 3 consecutive years of not funding reserves. To put things in perspective, in 2006 Council set a goal of accumulating 40% of depreciable assets (combined value of \$72) in General Fund and Water Sewer reserves. The City would need to put \$2.9 million each year to reach that goal over the next 10 years. Water sewer and General Fund transfer to reserves in Budget A total just over \$1 million.

On the capital and equipment side, this budget contains no new General Fund capital projects. The budget contains a description of all capital and equipment requests submitted by department heads so Council can understand the full need out there and the impact of not funding these important priorities.

BUDGET B – BARE BONES

The bare bones budget, Budget B, is balanced without a revenue stream to General Fund. Budget B total General Fund Revenues are projected to be \$10,609,675 and proposed expenditures are \$10,609,675. This is truly a bare bones budget and makes severe cuts to important services such as parks and recreation, hours the library is open, marketing the City of Homer and services provided by area non-profits. Budget B replicates Budget A with the exception of the items below that represent a direct cut to services. This includes a total of 3 additional positions (full time equivalent) and 3 temporary positions. Not only does Budget B not fund reserves, it cripples our ability to provide services to the public. Everything from responsiveness when an emergency call is placed to indoor recreational space has been reduced in Budget B.

Proposed Cuts to City of Homer Operating Budget: Budget B

(Reductions are in addition to cuts proposed in Budget A)

Department/ Division	Budget B - Bare Bones	Addition to A	Impact
Homer Police Department	1 position - patrol officer	\$90,700	Less officer time on streets. Increased liability
Homer Volunteer Fire Department	2 temporary seasonal positions	\$33,900	Potential impact to response during busy summer month. Overworked employees
Library	1.2 (FTEs) positions	\$82,800	Close library for a minimum of 12 additional hours, bringing us under the minimum required to be in compliance with state.
Clerks	.4 position	\$34,600	Less ability to support public meetings. Longer time for minutes to turn around. Need to reduce committees/ Commissions
Community Recreation	.4 position and less temporary hours	\$49,000	Only drop-in activities. No educational programing, special classes or activities. \$15,000 less in revenue.
HERC	Mothball HERC 1	\$31,000	No activities at HERC
Lobbyist	Do not renew contract	\$22,000	No presence in Juneau. 1/2 paid for by Enterprise
Economic Development	No non-visitor advertising	\$8,000	Eliminates City directed non- visitor industry promotion
Public Works	1/2 of overtime winter equipment operator hours and temporary park maintenance	\$20,000	Less responsive snow removal. Less park maintenance (cleaning restrooms, beautification projects)
Homer Foundation	70% Cut	\$13,300	Less grants to non-profits through HF.
Homer Chamber of Commerce	70% Cut	\$35,700	Severely reduced marketing of Homer
Pratt	70% Cut	\$46,600	Reduced educational programing at Pratt
Total		\$467,600	

*BB Funds payment of street sweeper and dump truck from reserves (\$97,000).

Fiscal Policy Considerations

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

- Continued Revenue Cuts from the State. The FY2016 revenue shortfall can be directly related to cuts from the state as they face their own revenue shortfall and go through the exercise of trimming their budget. The state has a long ways to go before revenue meets expenditures. I anticipate continued impact to municipalities from the state's fiscal situation. This could take the form of decreased PERS relief, further cuts to contracts such as community jails and road maintenance or defunding maintenance of Alaska Land Mobile Radio on behalf of municipalities. 2016 will be a year of playing defense in Juneau for Alaskan municipalities.
- Core Programs: In the face of looming revenue shortfalls, the Council and the public has engaged in a productive and thoughtful discussion about what the public values and core services. At the July 20 Town Hall meeting around 100 participants engaged in an exercise prioritizing the importance of the service and the level of the service provided for all City services. Results showed that for the most part the public who participated felt like all services the City provided were critical and delivered at the right level. This was backed up by participants supporting a cadre of revenue options. An online survey where participants were forced to prioritize core services listed Fire and EMS, Police and Public Safety and Winter Road Maintenance as the top three priorities. The City needs additional revenue just to take care of its most basic services and functions. The public has been asked to identify where the money would come from or to show that they were willing to pay for it. Suspending the Homer Accelerated Roads and Trails program and a seasonal sales tax increase have both been put forward as viable options to maintain services and will prompt lively debate as the Council and public debate the budget.
- The Disconnect: There continues to be a huge disconnect between what the public wants and what we can afford. Everyone loves capital projects. There is no shortage of ideas about new programs, new services, and new infrastructure. City staff has done an excellent job of increasing efficiency and "doing more with less." However, we are at the limit of our ability to maintain current infrastructure. Every new road, trail, and facility comes with an increased operating and maintenance cost that needs to be considered.
- Depreciation: This budget contains \$600,000 in transfers to reserves. This is not sufficient to make up for three consecutive years of not funding depreciation, but it is a great start. In 2006 Council adopted Resolution 06-100 with a goal of funding reserves at 40% of depreciable capital assets (excluding land) by 2016. Year-to-date, reserves are funded at 8% of depreciable assets.

Port and Harbor Enterprise Fund

The Draft FY 2016 Budget projects revenues of (\$4,688,729), which is about \$48,000 less than 2015 budgeted and approximately \$120,000 less than the 2014 actual.

The projected revenues are sufficient to cover basic maintenance and operations. The Enterprise Fund is balanced in the sense that expenditures do not exceed revenues. This Budget contains revenues of \$4,688,729 and expenditures of \$ 4,688,729. The budget contains a transfer to depreciation accounts of approximately \$599,668 and a transfer to the Bond Payment Reserve of \$300,000 and \$57,648 loan payment to general fund. Due to cuts to the General Fund budget that the Overhead Administration Cost Allocation is based on, it comes in about \$573,691, which is \$32,235 less than last year (\$605,925).

We believe these numbers to be fairly conservative. After much study by the Port and Harbor Commission and support from Council, Harbor moorage rates were increased by 4.3%. Unlike in years past, we do not project an increase in activity at the Deep Water Dock and Pioneer Dock due to a slowdown in oil and gas exploration in the Inlet related to the low price of oil. Transfers to the reserves for fiscal year 2016 reflect the effort to keep customer costs as low as possible but still build a reserve that will meet our long term goals.

Expenditures have changed very little from last year. Total expenditures (\$4,688,729) represent a 1% decrease. The Port and Harbor staff has been very frugal and efficient when it comes to costs that are within their control. The fee increases instituted in 2012 and 2013 are doing exactly what they were intended to do; cover the cost of bond repayment and provide additional revenue for depreciation. Overall, the Enterprise Fund is in pretty good shape. The chief operational need is to increase Harbor operations staff to maintain to provide needed coverage. The 2016 draft budget includes one new position, harbor officer. Harbor operations have not increased staffing levels in 25 years - even with millions of dollars in expansion projects that have taken place. The Port and Harbor customer base continues to expand and so does the need for trained personnel to ensure all the diverse needs are met.

This year's Port and Harbor draft budget is largely a status quo budget with the exception of one additional position and the necessary increases to the moorage fees in the harbor to help fund the reserves. We believe that the other port related rates are competitive at the current levels and don't recommend any increases. The Port and Harbor would benefit from taking time this winter to review and reevaluate the rate structure for the Fish Dock. After a careful review we may find it necessary to make changes to encourage sales. This draft budget contains a few capital expenditures that will improve safety, operations, and service delivery to Port and Harbor customers: consulting services for a tariff upgrade, new billing software, and refurbishment of a fish dock crane and fire cart. Capital requests are all explained and justified in the budget document and can be discussed more fully at the Committee of the Whole.

Budget Priorities

If the revenue picture were to change in a positive way, I would recommend increasing funding of depreciation. The depreciation account fund balance is insufficient for the amount of assets the Port and Harbor owns and maintains. Transfers to this account are far below what is recommended by the auditors.

Budget Policy Considerations

- Depreciation: The depreciation fund balance remains insufficient given the assets of the Port and Harbor. Recommendations contained in the rate study, as amended by the Port and Harbor Commission, as soon as FY 2016.
- 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 and the need to grow the depreciation reserves. The City recently received the rate study it commissioned from Northern Economics. The study addresses maintenance and operations and the level of revenues that are needed to make the enterprise fund sustainable. An automatic fee increase tied to the inflation index has been adopted by Council and will become effective January 1, 2016.
- Revenues in General: Significant structural changes are occurring in the commercial and sport fishing industries, as well as oil and gas exploration and development in Cook Inlet. It will be important to monitor these changes and their potential impacts upon the revenues and business model of the port and harbor.

Water and Sewer Special Revenue Fund

The rate restructuring implemented in 2015 and reorganization of labor costs has had the intended positive effect on the water and sewer special revenue fund; 2016 anticipates a \$439,745 transfer to reserves in the water sewer budget. This includes the minimum required contribution of \$100,000 from each of water and sewer funds to depreciation; \$305,928 for water and \$133,807 for sewer. This draft budget projects that combined water and sewer revenues will be \$3,745,746 in 2016. This represents a slight decrease (by \$48,338) in revenues from the FY 2015 budget. The water and sewer fund continues to benefit from the rate restructuring implemented in 2015 and Public Works and water and sewer reorganization (personnel reallocation). The Water and Sewer Fund is balanced in the sense that expenditures do not exceed revenues. It is always hard to project water and sewer revenue. Based on 2015 experience, water surplus exceeds sewer. This could be due to 2015 being a second unseasonable warm summer. The 6.5% sewer rate increase adopted by Council should help with 2016 sewer revenue.

The draft budget contains a number of capital expenditures which will come out of depreciation and fleet reserve accounts. These expenditures include non-routine maintenance of the fire hydrants (painting), replacing the influent pump station mixer and raw water pump and a computer systems upgrade.

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.

Respectfully Submitted,

Katie Koester

City Manager

City of Homer

Budget Description

DOCUMENT

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

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

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

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

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

City of Homer

Budget Description

PROCESS

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

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

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

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

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

FUND

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

Examples of different types of funds:

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

City of Homer

Budget Description

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

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

Governmental Funds

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

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

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

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

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

City of Homer

Budget Description

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

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

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

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

Proprietary Funds

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

City of Homer

Budget Description

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

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

Fiduciary Funds

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

Library Contributions Fund: 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

Budget Description

FINANCIAL POLICIES

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

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

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

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

City of Homer

Budget Description

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

Prudent budgeting and effective budgetary control

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

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

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

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

Efficient safeguarding of City assets

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

City of Homer

Budget Description

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

Manageable debt administration

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

Maintenance of a sound investment policy of City monies

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

Chapter 3.05

BUDGET

Sections:

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

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

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

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

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

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

e. The budget shall include in separate sections:

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

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

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

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

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

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

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

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

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

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

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

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

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

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

3.05.035 Lapse of appropriation at end of year.

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

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

3.05.040 Equipment replacement reserve fund.

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

- b. Any earnings from investment of monies accumulated in the equipment replacement reserve fund shall accrue to the equipment reserve fund.
- c. At year end, all unexpended and unencumbered appropriations from the reserve fund for equipment purchases shall be lapsed into that reserve fund.
- d. Monies in the reserve fund for equipment replacement shall be available for appropriation and expenditure for equipment replacement, purchase or any other purpose as recommended by the City Manager and authorized by the City Council. (Ord. 93-14 § 2, 1993)

3.05.042 Alternative Funding for Depreciation.

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

3.05.043 Health Insurance Reserve Fund.

- a. There is established in the general fund of the City a health insurance reserve fund. All health insurance claim rebates received shall be appropriated to and deposited in the health insurance reserve fund. The City Council may appropriate additional sums to the fund.
- b. Any earnings from investment of monies accumulated in the health insurance reserve fund shall accrue to the health insurance reserve fund.
- c. At the year end, all unexpended and unencumbered appropriations from the health insurance reserve fund shall be lapsed into that reserve fund.
- d. Monies in the health insurance reserve fund shall be available for appropriation and expenditures for health insurance premium increases as recommended by the City Manager and authorized by the City Council. (Ord. 94-5 § 1, 1994)

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

- a. Any action to reconsider, rescind, or veto the budget which creates an "imbalance" shall be in violation of this section.
- b. Any action to reconsider, rescind, or veto the budget which would affect a balanced budget must be accompanied by action which maintains a balanced budget. (Ord. 93-14 § 2, 1993)

CITY OF HOMER – FACT SHEET

Government

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

History

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

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

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

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

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

CITY OF HOMER – FACT SHEET

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

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

Tax rates in Homer

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

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

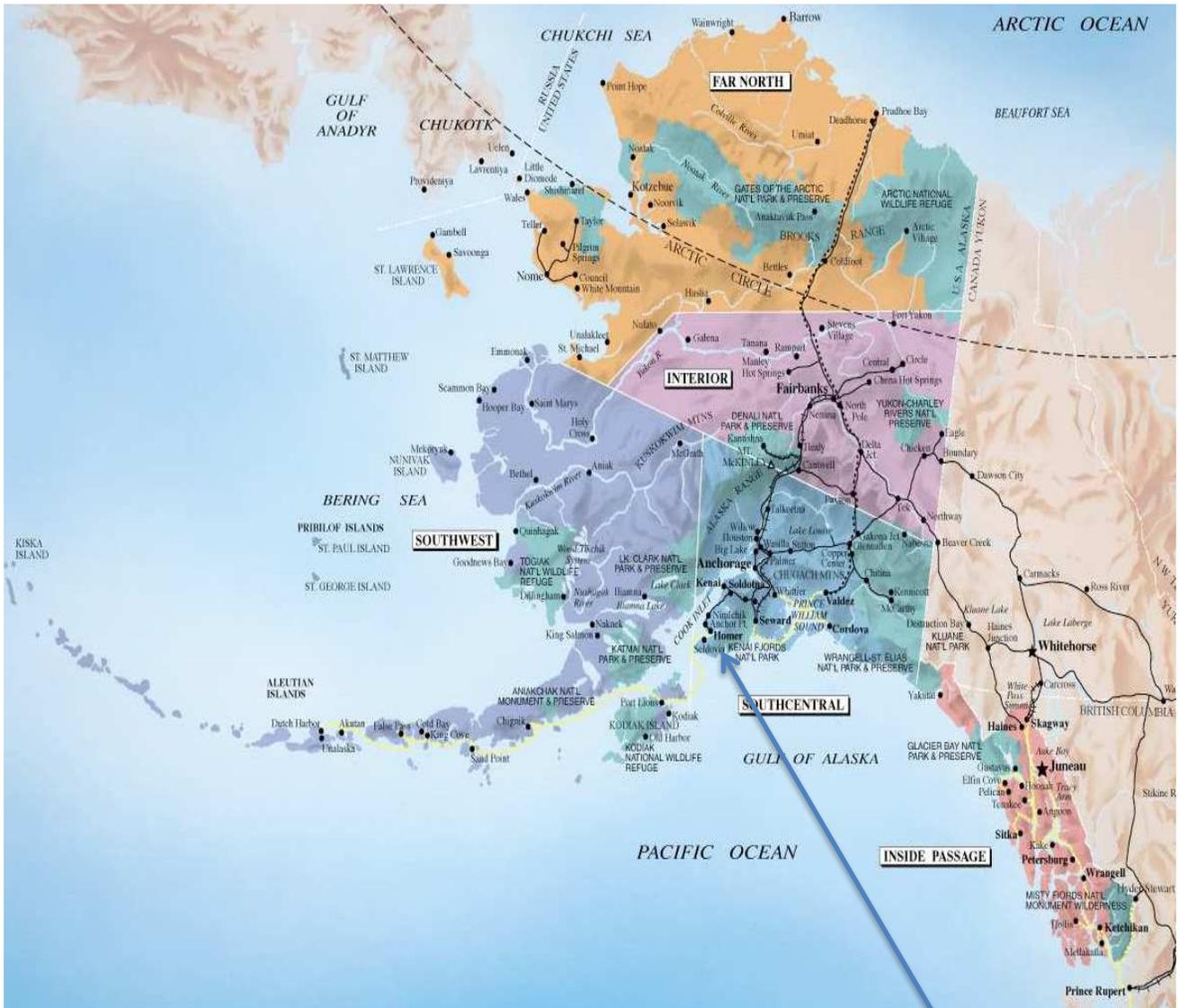
Water and sewer service

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

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

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

ALASKA – KENAI PENINSULA – CITY OF HOMER



City of Homer

Land Area

15 square miles of land and 10.5 square miles of water

Location

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

CITY OF HOMER – CITY LIMITS



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



OVERVIEW

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

This section of the budget includes:

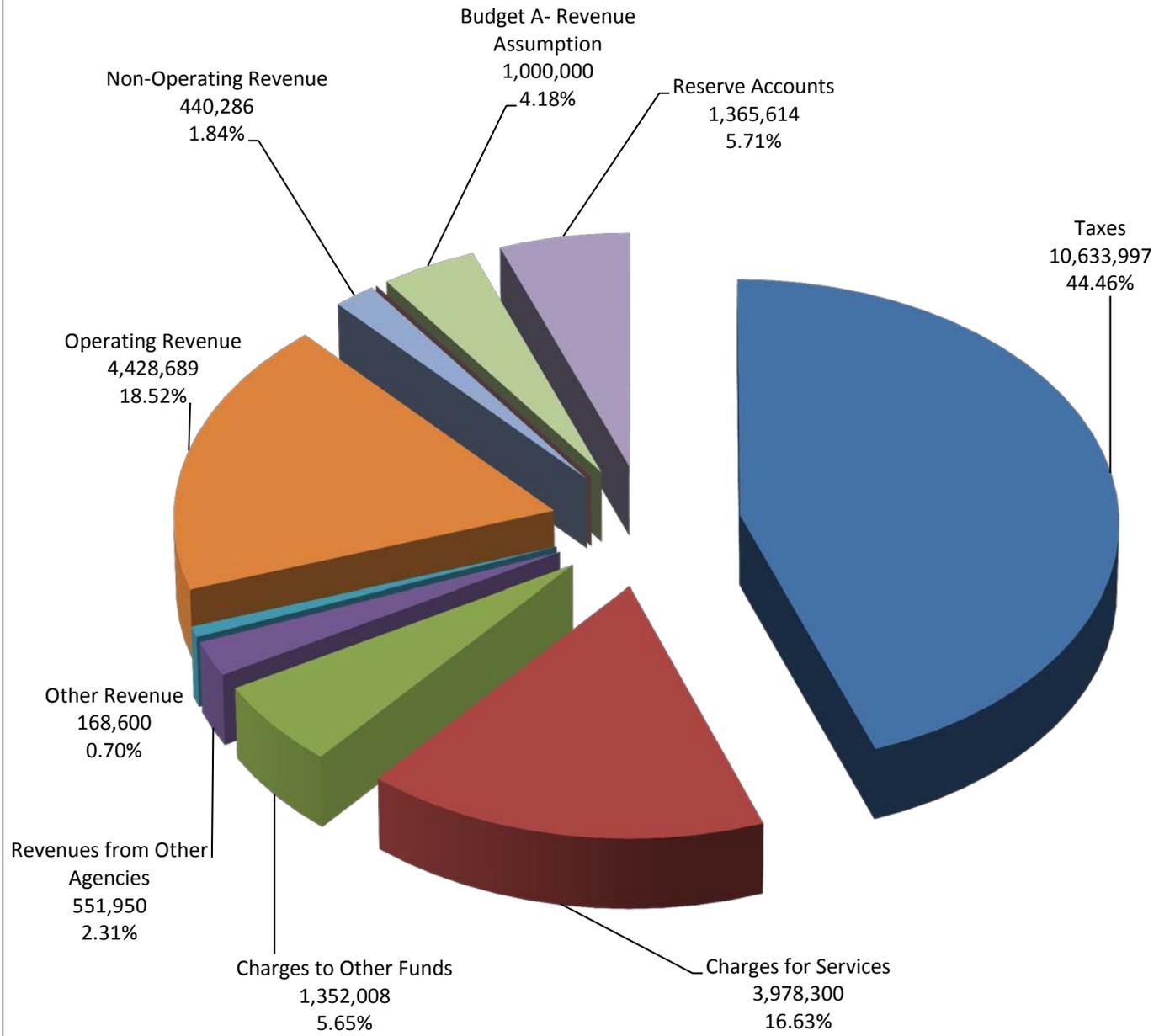
- **Combined Revenues and Appropriations**
- **Revenue Assumptions**
- **Insurance Distribution and the General Overhead Allocations**
- Operating Transfer Schedule (will be part of the adopted Budget)

COMBINED REVENUES AND APPROPRIATIONS

ALL FUND TYPES

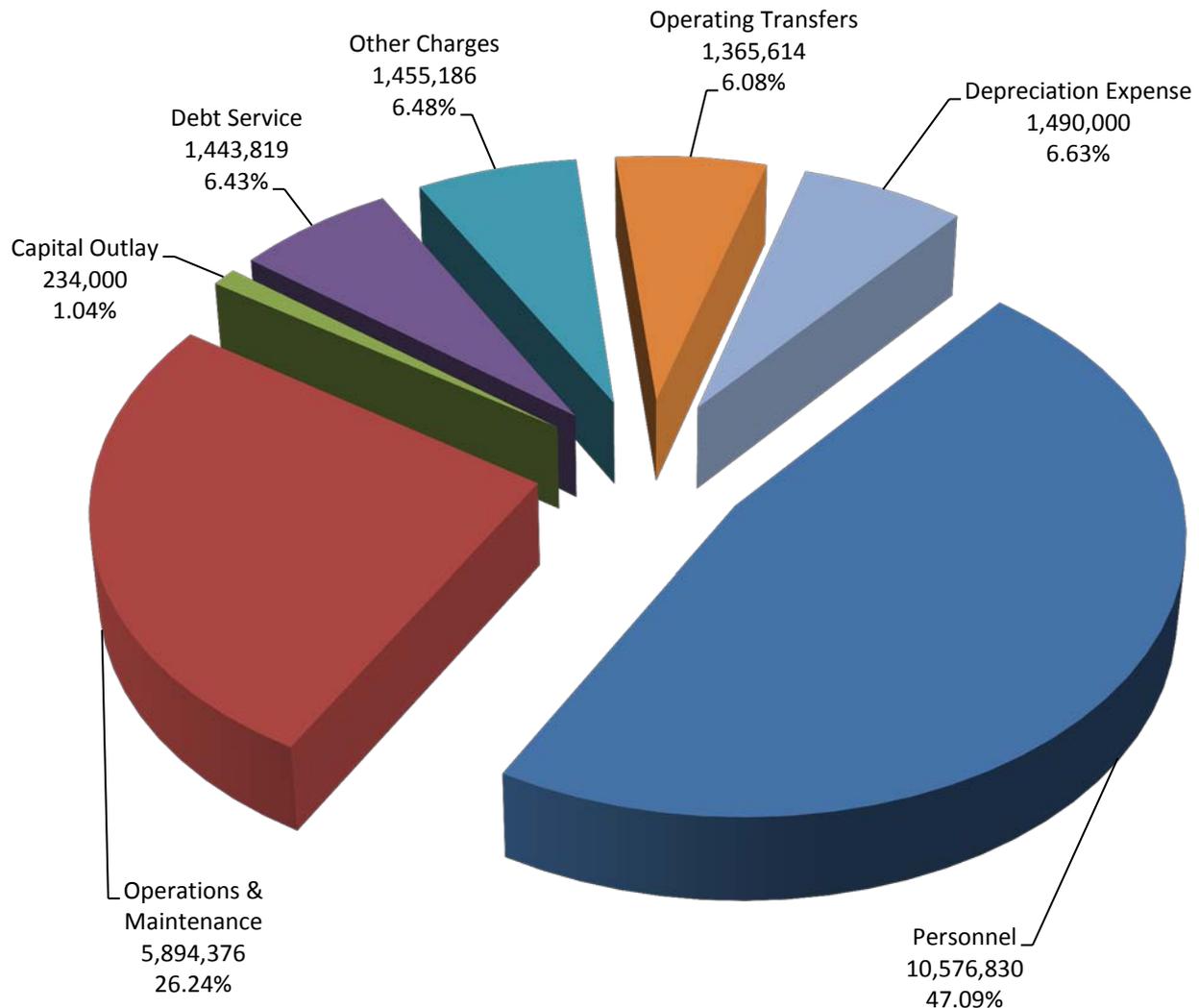
	General Fund	Special Revenue - Water & Sewer	Enterprise Fund Port & Harbor	Capital Projects Fund	Total	<i>Internal Service Funds</i>
Revenues:						
Taxes	8,158,735			2,475,262	10,633,997	
Charges for Services	426,800	3,551,500			3,978,300	
Charges to Other Funds	1,352,008				1,352,008	1,848,745
Revenues from Other Agencies	551,950				551,950	
Other Revenue	168,600				168,600	
Operating Revenue			4,428,689		4,428,689	
Non-Operating Revenue		180,246	260,040		440,286	
Capital Contributions					0	
Budget A- Revenue Assumption	1,000,000				1,000,000	
Reserve Accounts				1,365,614	1,365,614	
Total Revenues	<u>11,658,093</u>	<u>3,731,746</u>	<u>4,688,729</u>	<u>3,840,876</u>	<u>23,919,444</u>	<u>1,848,745</u>
Expenditure/Expenses						
Personnel	7,251,659	1,550,262	1,774,909		10,576,830	
Operations & Maintenance	3,366,741	1,184,603	1,343,032		5,894,376	1,990,459
Capital Outlay			147,000	87,000	234,000	
Debt Service	99,824		352,297	991,698	1,443,819	
Other Charges		571,136	607,473	276,577	1,455,186	
Operating Transfers	939,869	425,745			1,365,614	
Depreciation Expense			1,490,000		1,490,000	
Total Expenditures/Expenses	<u>11,658,093</u>	<u>3,731,746</u>	<u>5,714,711</u>	<u>1,355,275</u>	<u>22,459,825</u>	<u>1,990,459</u>
Change in Fund Balance/Net Earnings	<u>0</u>	<u>(0)</u>	<u>(1,025,982)</u>	<u>2,485,601</u>	<u>1,459,619</u>	<u>(141,713)</u>

Total Projected Revenues by Sources FY 2016 \$23,919,444



Total Estimated Expenditures FY 2016

\$22,459,825 (Including Harbor's Depreciaton Exp)



The goal is to produce realistic and conservative revenue projections for the coming fiscal year. Both qualitative and quantitative forecasting techniques are used when estimating the revenue line items.

- Property Taxes: Values of the real properties and the personal properties
- Sales taxes,
- Other revenue sources
- Fees for Water & Sewer Funds
- Port & Harbor Revenues

GENERAL FUND:

Two major revenue sources are discussed below.

Real Property Taxes: The assessment notices are mailed March 1st each year by the Assessing Department of Kenai Peninsula Borough. State Statutes and Kenai Peninsula Borough Code require property to be assessed at its full and true value as of January 1 of each assessment year. Taxes are payable when billed. The tax bills are mailed July 1st and are due in full on or before October 15th. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of the taxes must be paid on or before September 15th. The second one-half taxes then becomes due on or before November 15th and becomes delinquent thereafter. If the first one-half of the taxes is not paid by September 15th, payment of the taxes in full becomes due on or before October 15th. The mill rate (1/1000 of \$1 and represents one dollar of tax for each 1,000 dollars of taxable assessed value) is 4.5 for the City of Homer.

The city receives a **Certified Main Roll Taxable Value** on Real Property (TAG 20 & 21) each year. Based on the assessed value, the city projects the tax revenue from real properties. Mandatory exemptions and the City of Homer’s optional exemptions are excluded.

Table I. Real Property Values & Tax Revenue (City)

Year	Total Assessed (\$)	Total Exemptions(\$)	Total Taxable Value (\$)	Receipt (\$)	Calculated %
2011 KP Certified	953,840,900	351,536,188	602,304,712	2,680,082	0.4450%
2012 KP Certified	983,993,300	357,386,888	626,606,412	2,750,837	0.4390%
2013 KP Certified	1,017,343,800	399,356,488	617,987,312	2,764,399	0.4473%
2014 KP Certified	1,037,740,032	410,714,388	627,025,644	2,794,940	0.4457%
2015 KP Certified	1,063,798,300	414,528,988	649,269,312	*2,794,807	*0.4305%
2016 Est.	*1,063,798,300	*414,528,988	*649,269,312	*2,855,317	*0.4400%

**Estimated*

Sales Tax: The second main revenue source for the General Fund is the sales tax. The local sales tax rate [the City’s portion, Table II is 4.5%. Two thirds of the total sales tax revenue is

allocated to General Fund. HAWSP (Homer Accelerated Water/Sewer Projects) and HART (Homer Accelerated Roads & Trails) equally share the other one third of total sales tax revenue.

Table II, Sales Taxes

Year	2011	2012	2013	2014	2015*	2016**
General Fund	4,681,222	4,698,721	4,868,983	4,989,941	5,050,905	4,950,524
HART - Roads	1,061,183	1,057,215	1,095,521	1,122,738	1,136,453	1,113,868
HART - Trails	134,891	100,502	121,725	124,744	126,273	123,763
HAWSP	1,179,108	1,174,683	1,217,246	1,247,502	1,262,726	1,237,631
Total	7,056,404	7,031,121	7,303,475	7,484,925	7,576,357	7,425,786

* *Adopted*

** *Budgeted*

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

The Alaska Shared Revenue was part of revenue source for 2015 adopted budget, but it was taken out from the 2015 amended budget. The State Shared Revenue is not in 2016 fiscal year General Fund Operating Budget. The Prisoner Care Contract Revenue has been cut by about 40%.

Sale tax is estimated going to reduce by about \$100,000 based KPB's report for first two quarters ending June 30, 2015. Revenues from the Airport Terminal Services are further reduced from 2015 estimate. Revenue from ambulance service is adjusted to reflect the actual collections instead of using the amount billed.

SPECIAL REVENUE FUNDS (Water & Sewer Fund):

- *See Budget Message from the City manager*

ENTERPRISE FUND (Port & Harbor Fund):

- *See Budget Message from the City manager*

**City of Homer
Insurance Distribution - 2016**

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	\$81,303	\$450	\$0	\$82,288	\$104,171	\$33,905	\$0	\$0	\$0	\$247,790	\$549,906
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$247,790	\$247,790
Mayor/ Council	-	-	\$1,594	-	-	-	-	-	-	-	\$1,594
Clerk	-	-	\$1,811	-	-	-	-	-	-	-	\$1,811
Manager	-	-	\$1,929	-	-	-	-	-	-	-	\$1,929
Personnel	-	-	\$707	-	-	-	-	-	-	-	\$707
Community Recreation			\$600								\$600
Information System			\$1,301								\$1,301
Leased Property	\$2,375	-	\$259	-	-	-	-	-	-	-	\$2,634
Finance	-	-	\$3,636	-	-	-	-	-	-	-	\$3,636
Planning	-	-	\$2,021	-	-	-	-	-	-	-	\$2,021
City Hall	\$2,746	\$450	\$595	\$885	-	-	-	-	\$0	-	\$4,677
Library	\$5,750	-	\$4,147	-	-	-	-	-	-	-	\$9,898
Airport	\$2,686	-	\$968	-	-	-	-	-	-	-	\$3,654
Fire	\$3,883	-	\$4,455	\$18,518	-	-	-	-	-	-	\$26,856
Police-Admin	\$1,570	-	\$14,481	\$14,628	\$18,751	-	-	-	-	-	\$49,430
Police-Jail	-	-	-	-	\$85,420	-	-	-	-	-	\$85,420
Police-Animal	\$745	-	\$705	-	-	-	-	-	-	-	\$1,451
PW	\$438	-	\$11,587	\$13,087	-	-	-	\$0	-	-	\$25,113
Water	\$16,748	-	\$8,599	\$13,087	-	-	-	-	\$0	-	\$38,435
Sewer	\$8,273	-	\$6,840	\$13,087	-	-	-	-	\$0	-	\$28,200
Port	\$40,153	-	\$21,164	\$8,996	-	\$33,905	\$0	-	\$0	-	\$104,218
Seawall	-	-	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 85,368	\$ 450	\$ 87,401	\$ 82,288	\$104,171	\$ 33,905	\$ -	\$ -	\$ -	\$247,790	\$ 641,372
											\$ 641,372
2013 Budget	75,066	470	121,479	75,873	89,105	33,222	2,300	10,139	-	196,037	603,691
% increase (decrease)	13.72%	-4.26%	-28.05%	8.46%	16.91%	2.05%	-100.00%	-100.00%		26.40%	6.24%

**City of Homer
2016 Operating Budget**

Overhead Allocation:

Department	FY 2016 Amount to be Allocated
Mayor & Council	475,847
City Clerk	382,548
City Manager	205,287
Economic Development	181,098
Personnel	154,149
Information Technology	276,001
Finance	629,875
City Hall Complex	135,376
Janitorial	165,902
Public Works Admin.	159,687
Total Amount To be Allocated	2,765,771

*** Total General Fund Budget 11,658,093

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

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

	General Fund	Water	Sewer	Port & Harbor	Total Base
Calculated Operating Budget Base	7,852,629	1,490,969	1,255,401	3,129,912	13,728,911
Sharing Ratio	57.2%	10.9%	9.1%	22.8%	100.0%

	General Fund	Water	Sewer	Port & Harbor	HART - Road	HART - Trail	HAWSP	Total
2016 % of Total Allocated Amount	51.5%	9.8%	8.2%	20.5%	4.0%	1.0%	5.0%	100.0%
2016 Amount Allocated to each fund	1,423,763	270,328	227,617	567,485	110,631	27,658	138,289	2,765,771
2015 Amount Allocated to each fund	1,501,385	274,210	214,191	605,925	115,365	28,841	144,206	2,884,123
2014 Amount Allocated to each fund	2,346,778	330,646	342,409	601,112	103,862		104,697	3,829,504
2013 Amount Allocated to each fund	1,929,787	332,964	319,102	532,436	84,152		143,012	3,341,453



General Fund

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

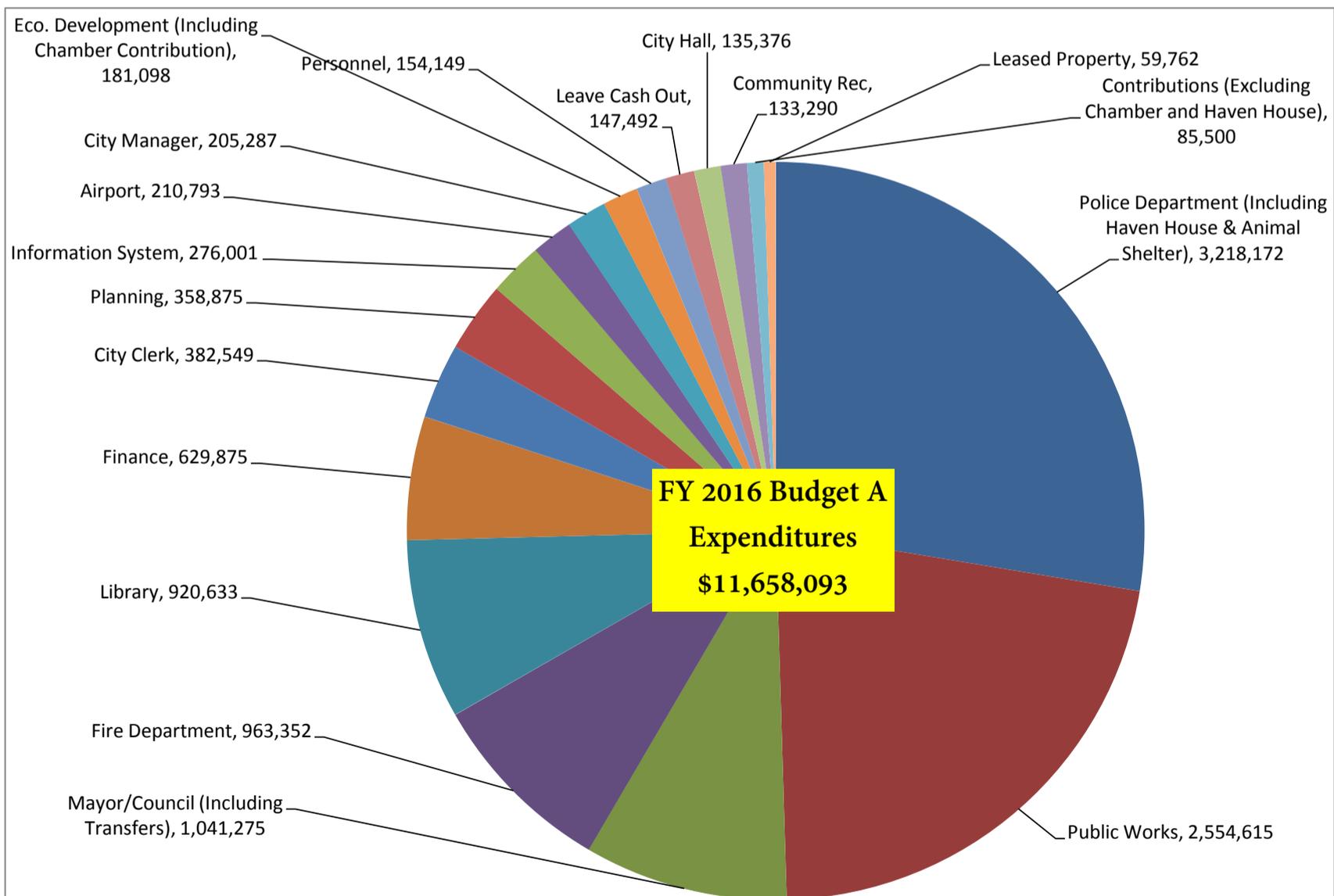
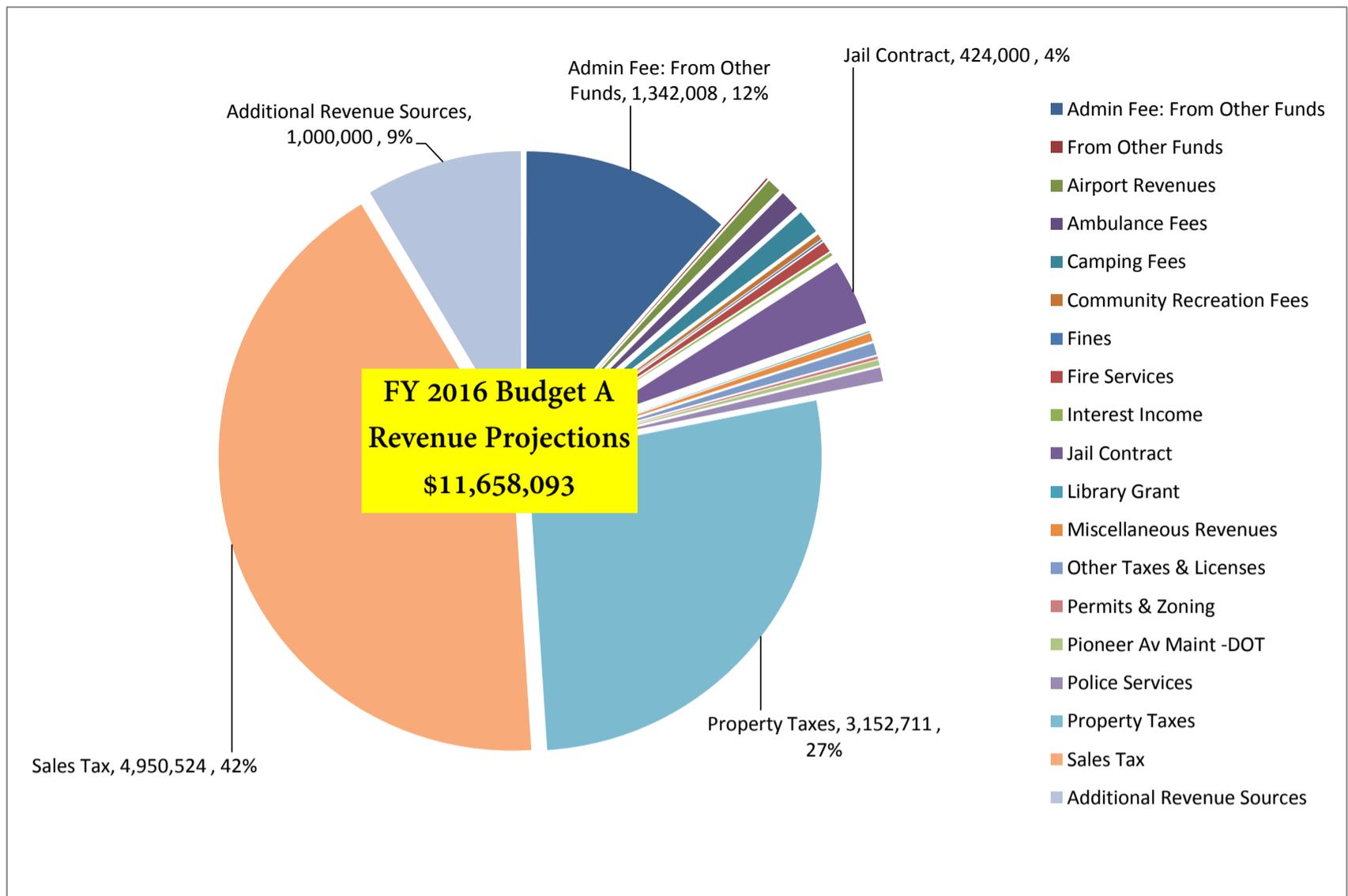
Revenues are recorded by sources, for example, property and sales taxes, airport, etc. General Fund expenditures are made for the current day-to-day operating expenses. Capital expenditures such as building improvements and the purchase of equipment are accounted for in the Depreciation Reserves (Capital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

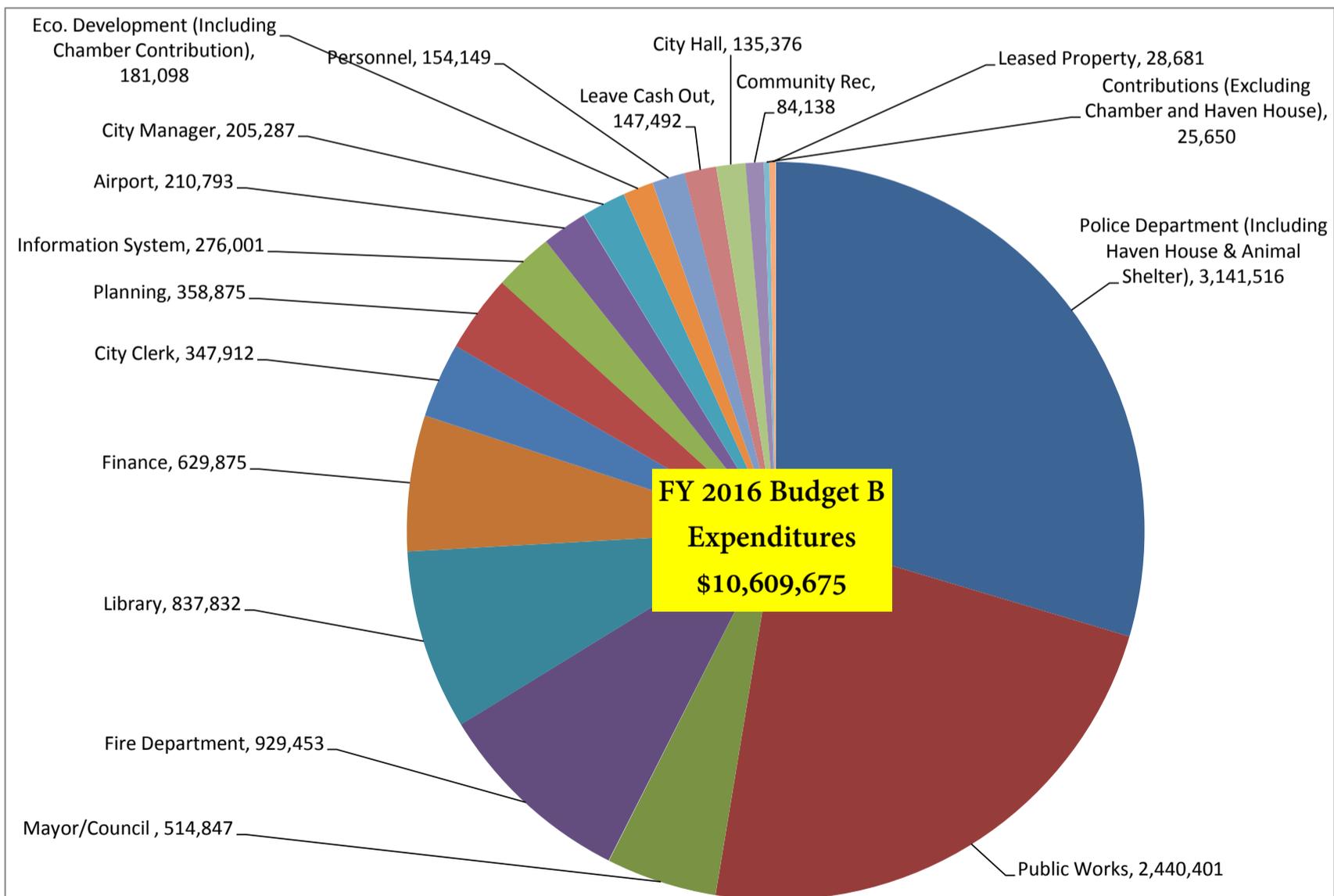
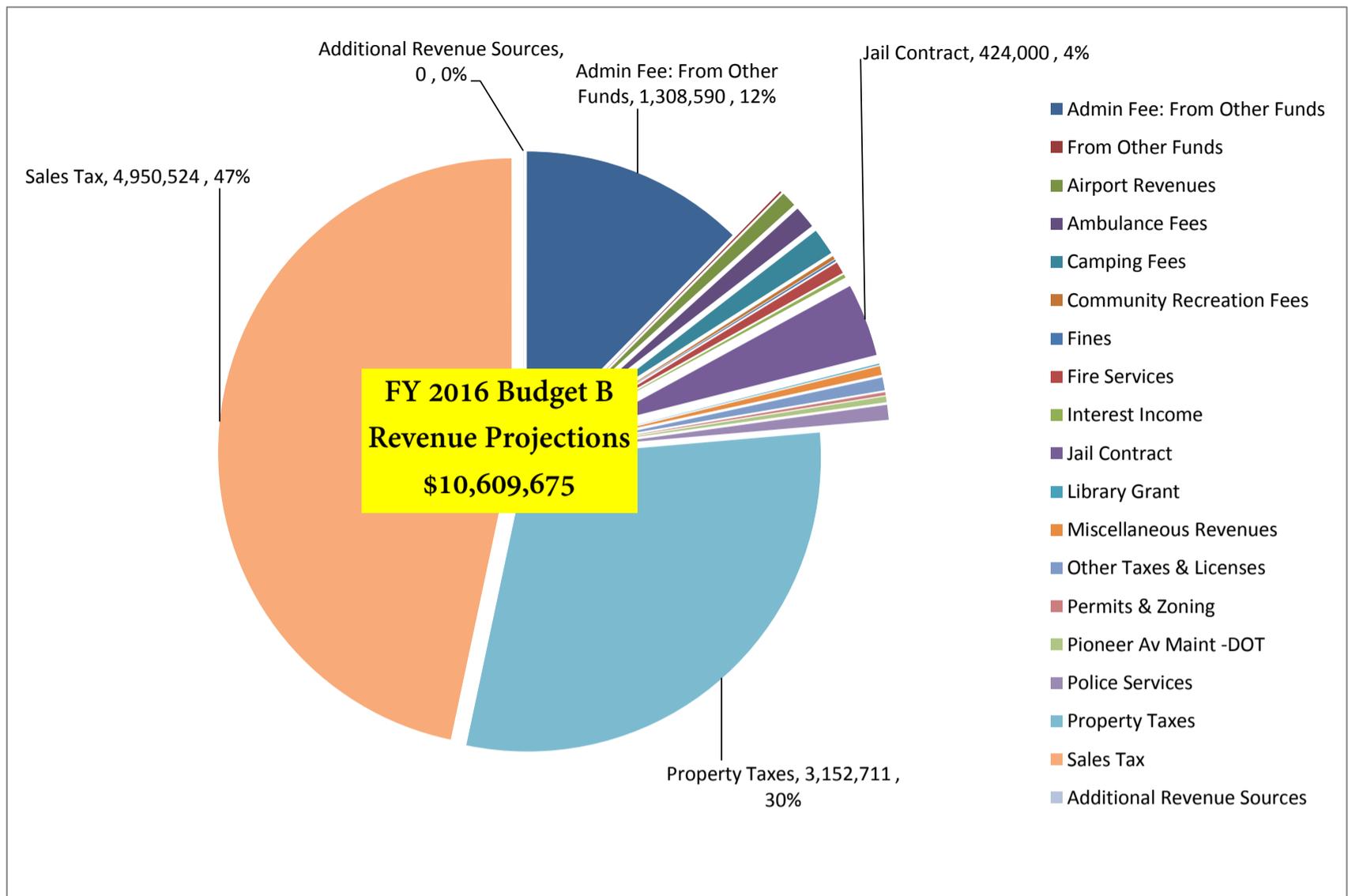
<u>General Fund Revenue</u>	<u>FY 13 Actual</u>	<u>FY 14 Actual</u>	<u>FY 15 Adopted</u>	<u>FY 16 Proposed A</u>	<u>FY 16 Proposed B</u>	<u>FY 16 Adopted</u>
Admin Fee: From Other Funds	1,319,905	1,482,726	1,382,738	1,342,008	1,308,590	
From Other Funds				10,000	10,000	
Airport Revenues	137,177	126,774	96,900	90,000	90,000	
Ambulance Fees	194,877	203,253	194,800	130,000	130,000	
Camping Fees	140,960	156,574	154,000	154,000	154,000	
Community Recreation Fees	33,565	40,280	33,500	35,000	20,000	
Fines	10,469	20,142	10,300	10,000	10,000	
Fire Services	71,675	70,216	72,000	68,300	68,300	
Interest Income	(109,384)	29,815	33,000	20,000	20,000	
Jail Contract	695,314	762,233	753,410	424,000	424,000	
Library Grant	278	7,558	6,650	6,650	6,650	
Miscellaneous Revenues	65,241	46,090	62,600	51,600	51,600	
Other Taxes & Licenses	76,993	56,695	76,900	74,500	74,500	
Permits & Zoning	34,506	26,431	34,400	17,800	17,800	
Pioneer Av Maint -DOT	0	68,000	34,000	34,000	34,000	
Police Services	87,360	96,840	87,300	87,000	87,000	
Property Taxes	3,220,859	3,085,931	3,118,636	3,152,711	3,152,711	
Sales Tax	4,868,983	4,989,941	5,050,905	4,950,524	4,950,524	
State Shared Revenue	341,161	341,037	341,037	0	0	
Additional Revenue Sources or Fund Balance	0	0	0	1,000,000		
Total GF Revenues *	11,189,940	11,610,535	11,543,077	11,658,093	10,609,675	

<u>General Fund Expenditures</u>	<u>FY 13 Actual</u>	<u>FY 14 Actual</u>	<u>FY 15 Adopted</u>	<u>City Manager</u>		<u>Adopted</u>
				<u>Proposed A</u>	<u>Proposed B</u>	
Mayor/Council	1,134,218	580,450	567,253	1,041,275	514,847	
City Clerk	350,528	371,037	401,942	382,549	347,912	
City Manager	227,797	219,812	228,625	205,287	205,287	
Personnel	148,389	140,304	150,984	154,149	154,149	
Eco. Development (<i>Inculding Chamber Contribution</i>)	155,937	178,136	185,492	181,098	141,398	
Information System	244,869	240,048	279,772	276,001	276,001	
Community Rec	124,116	125,542	138,138	133,290	84,138	
Finance	740,609	789,916	773,334	629,875	629,875	
Planning	400,666	424,974	431,352	358,875	358,875	
Library	836,673	872,287	926,547	920,633	837,832	
Leased Property	63,183	49,100	59,762	59,762	28,681	
City Hall	132,413	128,957	137,055	135,376	135,376	
Contributions (<i>Excluding Chamber and Haven House</i>)	88,054	88,000	114,500	85,500	25,650	
Leave Cash Out	141,655	111,878	139,522	147,492	147,492	
Fire Department	868,914	936,777	967,096	963,352	929,453	
Police Department (<i>Including Haven House & Animal Shelter</i>)	3,200,865	3,229,704	3,274,547	3,218,172	3,141,516	
Airport	200,291	219,342	217,352	210,793	210,793	
Public Works	2,237,200	2,328,264	2,549,979	2,554,615	2,440,401	
Total GF Expenditures *	11,296,375	11,034,528	11,543,252	11,658,093	10,609,675	

* Without PERS Relief

FUND 100		GENERAL FUND COMBINED STATEMENT			Adopted	Draft
					12/31/15	12/31/16
	12/31/13	12/31/14	12/31/15	12/31/16		
	Actual	Actual	Budget	Budget - A		
REVENUE:						
Property Taxes	3,220,859	3,085,931	3,118,636	3,152,711		
Sales & Use Taxes	4,944,776	5,045,136	5,126,605	5,006,024		
Permits & Licenses	35,706	27,931	35,600	35,600		
Fines & Forfeitures	10,469	20,142	10,300	10,000		
Use of Money & Property	(109,384)	29,815	33,000	20,000		
Revenues from Other Agencies	1,124,713	1,276,149	1,222,397	551,950		
<i>PERS Revenue</i>	<i>630,058</i>	<i>1,253,205</i>	<i>630,058</i>	<i>0</i>		
Charges for Services	491,468	514,435	503,900	426,800		
Other Revenue	13,201	1,495	13,000	13,000		
Airport	138,227	126,774	96,900	90,000		
<i>Additional Revenue Sources or Fund Balance</i>				<i>1,000,000</i>		
Total General Fund Revenue	<u>10,500,093</u>	<u>11,381,015</u>	<u>10,790,396</u>	<u>10,306,085</u>		
Total Transfer from other Funds	<u>1,319,905</u>	<u>1,482,726</u>	<u>1,382,738</u>	<u>1,352,008</u>		
Total Revenues & Transfers (W/O PERS Relief)	<u>11,189,940</u>	<u>11,610,535</u>	<u>11,543,077</u>	<u>11,658,093</u>		
EXPENDITURES:						
Personnel (W/O PERS Relief)	7,131,494	7,370,592	7,583,291	7,251,659		
Operations & Maintenance	3,045,003	3,229,150	3,520,811	3,366,741		
Debt Service	99,824	99,824	99,824	99,824		
Total Operating Expenditures	<u>10,276,321</u>	<u>10,699,566</u>	<u>11,203,926</u>	<u>10,718,224</u>		
Operating Surplus/Deficit before Transfers	<u>913,619</u>	<u>910,969</u>	<u>339,151</u>	<u>939,869</u>		
Operating Transfers To:						
Eliminate Negative Balances				114,428		
Police Fleet Reserve	15,000			85,000		
PW Fleet Reserve	52,140			75,000		
PW Fleet Reserve (Encumbered)				97,000		
Fire Fleet Reserve	15,000			50,000		
City Hall Reserve				170,000		
Planning Reserve				10,000		
Information Tech Reserve	10,000					
Public Arts Reserve			5,000			
Seawall Maintenance Reserve	10,000	10,000	10,000	10,000		
Other Transfers	765,555	21,881				
Transfer to Water Hydrants		180,499	174,101	170,246		
Revolving Energy Fund Repayment	10,703	10,703	10,703	10,703		
Leave Cash Out Bank	141,655	111,878	139,522	147,492		
Total Operating Transfers:	<u>1,020,053</u>	<u>334,961</u>	<u>339,326</u>	<u>939,869</u>		
Total Expenditures & Operating Transfers	<u>11,296,375</u>	<u>11,034,527</u>	<u>11,543,252</u>	<u>11,658,093</u>		
Total Deficit/Surplus	(106,434)	576,008	(175)	0		





General Fund (100) Revenue Detail				Adopted	Draft	Increase/Decrease	
A/C Num.	Revenue Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
						\$	%
0005	PROPERTY TAXES:						
4101	Real Property Taxes	2,764,399	2,794,940	2,794,807	2,855,317	60,510	2.2%
4102	Personal Property Taxes	162,330	198,901	211,029	203,277	(7,753)	-3.7%
4103	Vehicle Property Taxes	53,598	53,100	53,500	54,268	768	1.4%
4104	Prior Years Taxes	47,596	37,483	47,500	38,308	(9,192)	-19.4%
4105	Penalty & Interest Prop. Taxes	11,850	1,508	11,800	1,541	(10,259)	-86.9%
4106	Boat Flat Tax	0	0	0	0	0	0.0%
4107	OIL TAX	181,087	0	0	0		
	TOTAL PROPERTY TAXES	3,220,859	3,085,931	3,118,636	3,152,711	34,075	1.1%
0010	SALES & USE TAXES:						
4201	Sales Tax	4,868,983	4,989,941	5,050,905	4,950,524	(100,381)	-2.0%
4202	Public Utility Tax	49,343	26,845	49,300	27,000	(22,300)	-45.2%
4203	Liquor License	22,450	24,350	22,400	24,500	2,100	9.4%
4204	Gaming Permits		0	0		0	0.0%
4205	Sales Tax Commissions	4,000	4,000	4,000	4,000	0	0.0%
	TOTAL SALES & USE TAXES:	4,944,776	5,045,136	5,126,605	5,006,024	(120,581)	-2.4%
0015	PERMITS & LICENSES:						
4301	Driveway Permits	1,325	2,045	1,300	1,300	0	0.0%
4302	Sign Permits	300	650	300	300	0	0.0%
4303	Building Permits	12,700	13,950	12,700	12,700	0	0.0%
4304	Peddler Permits	1,831	2,176	1,800	1,800	0	0.0%
4305	Animal Licenses	0	0	0	0	0	0.0%
4306	Develop. Permits		0	0		0	0.0%
4307	Wetland Permits		0	0		0	0.0%
4308	Zoning Fees	18,350	6,800	18,300	18,300	0	0.0%
4309	Right of Way Permits	0	810	0	0	0	0.0%
4314	Taxi/Chauffeurs/safety inspection	1,200	1,500	1,200	1,200	0	0.0%
	TOTAL PERMITS & LICENSES	35,706	27,931	35,600	35,600	0	0.0%
0020	FINES & FORFEITURES:						
4401	Fines & Forfeitures	10,373	11,282	10,300	10,000	(300)	-2.9%
4402	Non-Moving Fines	96	8,860	0	0	0	0.0%
	TOTAL FINES & FORFEITURES:	10,469	20,142	10,300	10,000	(300)	-2.9%
0025	USE OF MONEY:						
4801	Interest on Investments	(109,384)	29,815	33,000	20,000	(13,000)	-39.4%
4802	Penalties & Interest		0	0	0	0	0.0%
	TOTAL USE OF MONEY	(109,384)	29,815	33,000	20,000	(13,000)	-39.4%
0030	REVENUES-OTHER AGENCIES:						
4501	Alaska Shared Revenue	341,161	341,037	341,037	0	(341,037)	-100.0%
4502	Safe Communities (Muni Assist.)		0	0		0	0.0%
4503	Prisoner Care Contract	695,314	762,233	753,410	424,000	(329,410)	-43.7%
4504	Borough 911	51,360	51,840	51,300	51,300	0	0.0%
4505	Police Special Services	36,000	45,000	36,000	36,000	0	0.0%
4507	Library State Grant	278	7,558	6,650	6,650	0	0.0%
4508	Library State Grant (Senior Employment)		0	0		0	0.0%
4511	P/W Street Maint Cont DOT	0	68,000	34,000	34,000	0	0.0%
4512	Reimbursement For Expenses	600	0	0	0	0	0.0%
4513	Bureau of Justice Grant		0	0		0	0.0%
4514	Other Grants	0	0	0	0	0	0.0%
4527	PERS Revenue	630,058	1,253,205	630,058	0		
4909	Restitution		482	0	0	0	0.0%
	TOTAL REVENUES-OTHER AGENCIES	1,754,771	2,529,355	1,852,455	551,950	(670,447)	-36.2%
0035	CHARGES FOR SERVICES:						
4311	Library Cards	375	172	0	0	0	0.0%
4315	Project Administration Fee	0	0	0	0	0	0.0%
4316	LID Application Fee	100	100	100	100	0	0.0%
4317	Billing Fee	1,095	1,656	1,000	1,200	200	20.0%
4516	Public Works Eq & Services	3,728	2,388	3,700	2,300	(1,400)	-37.8%
4599	Pioneer Beautification	555	445	500	500	0	0.0%

General Fund (100) Revenue Detail				Adopted	Draft	Increase/Decrease	
A/C Num.	Revenue Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
						\$	%
4601	Ambulance Fees	194,877	203,253	194,800	130,000	(64,800)	-33.3%
4602	Fire Contracts (KESA)	4,027	0	4,000	0	(4,000)	-100.0%
4603	Fire Contracts (Kachemak City)	66,773	68,681	66,700	67,000	300	0.4%
4604	EMS Class Fees	875	1,535	1,300	1,000	(300)	-23.1%
4606	Wildland Fires	0	0	0	0	0	0.0%
4607	Other Services	26,436	27,521	26,400	26,400	0	0.0%
4607	Other- Services City Hall	0	0	0	0	0	0.0%
4607	Other-Police Services	0	0	0	0	0	0.0%
4607	Other-Fire Services	0	0	0	0	0	0.0%
4607	Other-Library Services	0	0	0	0	0	0.0%
4607	Other-Public Works	0	0	0	0	0	0.0%
4608	City Campground Fees	19,709	23,276	23,000	23,000	0	0.0%
4609	Animal Care Fees	6,027	6,162	6,000	6,000	0	0.0%
4610	Sale of Plans & Spec	100	0	0	0	0	0.0%
4611	City Clerk Fees	1,375	1,420	1,300	1,000	(300)	-23.1%
4612	Publication Fees-Planning	0	20	0	0	0	0.0%
4613	Cemetery Plots	1,600	4,200	1,600	2,000	400	25.0%
4614	Community Schools Class Fees	32,165	39,980	32,100	35,000	2,900	9.0%
4650	Rent & Leases-Spit Property	9,000	30	9,000	0	(9,000)	-100.0%
4654	Spit Camping Fees	121,251	133,298	131,000	131,000	0	0.0%
4660	C.S. Advertising Revenue	1,400	300	1,400	300	(1,100)	-78.6%
4902	Other Revenue	0	0	0	0	0	0.0%
4905	Donations/Gifts	0	0	0	0	0	0.0%
4907	Old School Lease Fees	0	0	0	0	0	0.0%
	TOTAL CHARGES FOR SERVICES	491,468	514,435	503,900	426,800	(77,100)	-15.3%
0040	OTHER REVENUE:						
4901	Sale of Property-City Wide	3,556	0	0	0	0	0.0%
4902	Other Revenue	13,800	305	13,000	13,000	0	0.0%
4903	Planning Trust	0	0	0	0	0	0.0%
4905	Donations/Gifts	100	350	0	0	0	0.0%
4906	Proceeds-Law Suits	24,453	0	0	0	0	0.0%
	Audit Reclass	(28,708)	840	0	0	0	0.0%
	TOTAL OTHER REVENUE	13,201	1,495	13,000	13,000	0	0.0%
0045	AIRPORT TERMINAL REVENUES:						
4655	Air Carrier Leases	65,268	62,236	35,000	30,000	(5,000)	-14.3%
4656	Concessions	1,569	833	900	800	(100)	-11.1%
4657	Car Rental Commissions	33,525	27,240	26,000	24,200	(1,800)	-6.9%
4658	Parking Fees	36,815	36,465	35,000	35,000	0	0.0%
4659	Vending Machines Fees	0	0	0	0	0	0.0%
4660	Advertisement	1,050	0	0	0	0	0.0%
	TOTAL AIRPORT	138,227	126,774	96,900	90,000	(6,900)	-7.1%
	TOTAL GENERAL FUND OPR. REV.	10,500,093	11,381,015	10,790,396	9,306,085	(854,253)	-7.9%
0099	OPERATING TRANSFERS						
4981	G/F Admin Services from Water	241,203	330,646	274,210	270,328	(3,882)	-1.4%
4982	G/F Admin Services from Sewer	319,102	342,409	214,191	227,617	13,426	6.3%
4983	G/F Admin Services from P & H	532,436	601,112	605,925	567,485	(38,440)	-6.3%
4984	G/F ADMIN HART	75,737	93,476	115,365	110,631	(4,734)	-4.1%
4985	G/F Admin Services From HAWSP	143,012	104,697	144,206	138,289	(5,917)	-4.1%
4987	G/F ADMIN HART -TRAILS	8,415	10,386	28,841	27,658	(1,184)	-4.1%
4986	Other Financing Source	0	0	0	0	0	0.0%
4990	Transfers (Operating	0	0	0	10,000	10,000	0.0%
4992	Transfers (Operating	0	0	0	0	0	0.0%
	TOTAL OPERATING TRANSFERS	1,319,905	1,482,726	1,382,738	1,352,008	(30,730)	-2.2%
	GRAND TOTAL GENERAL FUND REVENUES	11,819,998	12,863,741	12,173,134	10,658,093		
*	PERS Relief 4527)	(630,058)	(1,253,205)	(630,058)	0		
**	Additional Revenue Sources or Fund Balance				1,000,000		
	Total GF Revenues (W/O PERS Relief)	11,189,940	11,610,535	11,543,077	11,658,093	115,016	1.0%

100 General Fund Expenditures - Combined				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	4,005,266	4,177,889	4,542,792	4,542,792	4,236,811	(305,981)	-6.7%
5102	Fringe Benefits	2,486,607	3,780,263	2,388,491	2,388,491	2,314,152	(74,339)	-3.1%
5112	PERS RELIEF	630,058	0	630,058	0	0	0	0.0%
5103	Part Time Empl	240,846	279,875	270,291	270,291	302,692	32,401	12.0%
5104	Fringe Ben P/T	33,310	44,360	77,301	77,301	87,103	9,803	12.7%
5105	Overtime	359,621	335,119	291,506	291,506	299,072	7,565	2.6%
5107	Part Time Overtime	5,843	6,292	12,910	12,910	11,828	(1,081)	-8.4%
	Total Salaries and Benefits	7,761,552	8,623,798	8,213,349	7,583,291	7,251,659	(331,632)	-4.4%
Maintenance and Operations								
5201	Office Supplies	38,587	43,182	51,350	51,350	46,150	(5,200)	-10.1%
5202	Opr Supplies	202,517	184,654	217,570	217,570	217,020	(550)	-0.3%
5203	Fuel/Lube	327,074	248,996	297,496	297,496	261,836	(35,660)	-12.0%
5204	Chemicals	79,296	80,105	79,000	79,000	107,000	28,000	35.4%
5205	Ammunition	11,749	20,394	18,000	18,000	18,000	0	0.0%
5206	Food/Staples	38,091	39,489	33,350	33,350	32,900	(450)	-1.3%
5207	Vehicle/Boat Maintenance	176,279	232,642	185,500	185,500	210,500	25,000	13.5%
5208	Equipment Maint	27,766	21,442	39,658	39,658	33,250	(6,408)	-16.2%
5209	Building & Grounds Maint.	56,196	66,964	72,500	72,500	70,750	(1,750)	-2.4%
5210	Prof & Spec Svc	667,175	692,904	712,050	712,050	692,160	(19,890)	-2.8%
5211	Audit Services	41,930	42,171	47,552	47,552	51,000	3,448	7.3%
5213	Survey/Appraisal	286	468	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	94,085	93,024	109,750	109,750	97,750	(12,000)	-10.9%
5215	Communications	143,315	132,824	139,480	139,480	136,300	(3,180)	-2.3%
5216	Postage/Freight	16,379	22,219	32,400	32,400	25,300	(7,100)	-21.9%
5217	Electricity	196,524	242,567	216,536	216,536	236,750	20,214	9.3%
5218	Water	35,417	32,094	41,520	41,520	34,470	(7,050)	-17.0%
5219	Sewer	30,822	46,108	45,640	45,640	50,140	4,500	9.9%
5220	Refuse/Disposal	4,455	5,056	12,200	12,200	7,300	(4,900)	-40.2%
5221	Property Ins	18,709	19,255	20,261	20,261	18,470	(1,791)	-8.8%
5222	Auto Insurance	43,431	45,630	47,631	47,631	47,644	13	0.0%
5223	Liability Ins	163,472	157,075	149,032	149,032	150,092	1,060	0.7%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	20,971	61,961	43,750	43,750	37,350	(6,400)	-14.6%
5228	Books&subscriptions	39,610	51,486	54,250	54,250	34,550	(19,700)	-36.3%
5229	Periodicals	5,772	9,243	12,500	12,500	9,000	(3,500)	-28.0%
5230	Audio/Visual Mat	15,142	16,172	18,000	18,000	15,000	(3,000)	-16.7%
5231	Tools/Equip	76,814	80,220	103,400	103,400	91,150	(12,250)	-11.8%
5233	Computer Related Items	33,271	24,251	41,317	41,317	34,078	(7,239)	-17.5%
5234	Record/Permits	64	1,175	1,500	1,500	1,500	0	0.0%
5235	Membership/Dues	15,975	16,748	21,750	21,750	19,675	(2,075)	-9.5%
5236	Transportation	41,051	37,954	47,400	47,400	41,200	(6,200)	-13.1%
5237	Subsistence	7,360	11,276	19,000	19,000	18,150	(850)	-4.5%
5238	Printing/Binding	5,540	5,073	10,750	10,750	9,750	(1,000)	-9.3%
5242	Janitorial	22	42	675	675	675	0	0.0%
5243	Courier	0	0	0	0	0	0	0.0%
5244	Snow Removal	23,070	25,560	28,500	28,500	24,000	(4,500)	-15.8%
5248	Lobbying	20,125	20,321	22,000	22,000	22,000	0	0.0%
5251	Pioneer Beautif	949	758	750	750	750	0	0.0%
5252	Credit Card Expenses	315	394	292	292	392	100	34.2%
5254	Over/Short	(0)	(27)	81	81	81	0	0.0%
5280	Volunteer Incen	21,237	31,577	43,500	43,500	30,000	(13,500)	-31.0%
5282	City Hall Bld M	4,735	9,812	15,000	15,000	10,000	(5,000)	-33.3%
5283	Library Bld Mnt	13,814	15,254	25,000	25,000	16,000	(9,000)	-36.0%
5284	Police Bld Mait	2,503	2,043	6,000	6,000	2,500	(3,500)	-58.3%
5285	Fire Bld Maint	606	1,123	3,700	3,700	2,500	(1,200)	-32.4%
5286	Old School Main	3,029	1,245	3,000	3,000	3,000	0	0.0%

100 General Fund Expenditures - Combined				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
5287	Animal Control Maint.	195	743	3,000	3,000	1,500	(1,500)	-50.0%
5292	City Hall Mpool	0	44	500	500	500	0	0.0%
5293	Police Mpool	7,212	29,442	21,000	21,000	30,000	9,000	42.9%
5294	Fire Mpool	10,619	12,265	15,500	15,500	15,500	0	0.0%
5601	Clothng/Uniform	27,729	31,807	36,300	36,300	29,800	(6,500)	-17.9%
5602	Safety Equipment	10,283	27,196	37,350	37,350	34,450	(2,900)	-7.8%
5603	Employee Training	81,928	84,548	122,120	122,120	105,020	(17,100)	-14.0%
5604	Public Education	913	1,388	2,500	2,500	2,000	(500)	-20.0%
5611	ADA Compliance	2,988	105	3,000	3,000	1,000	(2,000)	-66.7%
5614	Car Allowance	2,756	2,763	300	300	2,738	2,438	812.7%
5621	Unidentified Credit Card Amt	(79)	2,434	0	0	0	0	0.0%
5625	Impound Costs	2,281	2,700	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry Services	6,609	10,127	6,700	6,700	6,700	0	0.0%
5630	Haven House	12,350	12,350	14,000	14,000	14,000	0	0.0%
5632	Wellness Program	24,603	19,838	20,000	20,000	20,000	0	0.0%
5633	Phones	0	506	8,000	8,000	8,000	0	0.0%
5634	Networking	0	3,235	3,000	3,000	3,500	500	16.7%
5635	Software	0	1,540	8,500	8,500	26,500	18,000	211.8%
5636	Servers/Storage	0	3,798	5,000	5,000	4,000	(1,000)	-20.0%
5801	Pratt Museum	69,054	69,000	66,500	66,500	66,500	0	0.0%
5814	Homer Hockey Association	0	0	14,000	14,000	0	(14,000)	-100.0%
5815	Parks & Recreation Board	584	944	2,000	2,000	1,000	(1,000)	-50.0%
5823	Fish Stocking	0	0	0	0	0	0	0.0%
xxxa	Homer Senior Center	0	0	10,000	10,000	0	(10,000)	-100.0%
xxxb	Park/Rec Picnic Shelter	0	0	5,000	5,000	0	(5,000)	-100.0%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0	0.0%
	Total Maint. and Operations	3,045,003	3,229,150	3,520,811	3,520,811	3,366,741	(154,070)	-4.4%
	Capital Outlay, Transfers and Reserves							
5903	C/O Buildings	468	0	0	0	0	0	0.0%
5106	Leave Cash Out	141,655	111,878	139,522	139,522	147,492	7,969	5.7%
5990	Transfers To	877,930	223,083	199,803	199,803	792,377	592,574	296.6%
	Total C/O, Transfers & Reserves	1,020,053	334,961	339,326	339,326	939,869	600,544	177.0%
5607	Debt Repayment	43,361	45,149	41,478	41,478	41,478	0	0.0%
5608	Interest Exp	56,463	54,675	58,346	58,346	58,346	0	0.0%
	Total Debt Repayment	99,824	99,824	99,824	99,824	99,824	0	0.0%
	Total General Fund Expenses	11,926,432	12,287,733	12,173,309	11,543,252	11,658,093	114,841	1.0%
		<i>*PERS Relief</i>	<i>*PERS Relief</i>	<i>*PERS Relief</i>	<i>*W/O PERS Relief</i>	<i>*W/O PERS Relief</i>		



GENERAL FUND – MAYOR, COUNCIL

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

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

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

0100 MAYOR - COUNCIL				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	4,400	4,527	13,000	13,000	13,000	0	0.0%
5102	Fringe Benefits	357	665	1,056	1,056	1,056	0	0.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	4,757	5,191	14,056	14,056	14,056	0	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	418	317	1,000	1,000	1,000	0	0.0%
5206	Food/Staples	1,583	1,462	1,600	1,600	1,600	0	0.0%
5210	Prof & Spec Svc	277,917	246,058	266,000	266,000	250,000	(16,000)	-6.0%
5211	Audit Services	41,930	42,171	46,552	46,552	51,000	4,448	9.6%
5215	Communications	343	183	600	600	0	(600)	-100.0%
5216	Postage/Freight	-	-	400	400	0	(400)	-100.0%
5223	Liability Ins	2,208	2,492	1,745	1,745	1,745	0	0.0%
5227	Advertising	-	31,740	500	500	0	(500)	-100.0%
5233	Computer Related Items	-	662	500	500	500	0	0.0%
5235	Membership/Dues	5,730	6,111	7,200	7,200	7,200	0	0.0%
5236	Transportation	3,102	2,307	4,500	4,500	4,500	0	0.0%
5237	Subsistence	418	1,140	2,500	2,500	2,500	0	0.0%
5248	Lobbying	20,125	20,321	22,000	22,000	22,000	0	0.0%
5280	Volunteer Incen	-	6,765	8,500	8,500	0	(8,500)	-100.0%
5603	Employee Train	600	1,150	500	500	500	0	0.0%
5901	C/O Equipment	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	354,374	362,879	364,097	364,097	342,545	(21,552)	-5.9%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	775,087	212,380	189,101	189,101	684,674	495,574	262.1%
<i>Eliminate Negative Balances</i>						114,428		
<i>Police Fleet Reserve</i>						85,000		
<i>PW Fleet Reserve</i>						75,000		
<i>Fire Fleet Reserve</i>						50,000		
<i>City Hall Reserve</i>						170,000		
<i>Planning Reserve</i>						10,000		
<i>156-0369, Seawall</i>						10,000		
<i>200-0400-4902, Water Hydrants</i>						170,246		
	Total C/O, Transfers & Reserves	775,087	212,380	189,101	189,101	684,674	495,574	262.1%
	Total	1,134,218	580,450	567,253	567,253	1,041,275	474,022	83.6%

1. 5210: Anticipated \$16,000 savings from junior legal staff
2. 5211: The cost of annual audit shared bu GF (60%), Water & Sewer (20%), and Harbor (20%) Anticipated increase in time for the audit due to new GASB rules.
3. 5280: Canceled the budget for the Citizens Academy and the Volunteer Appreciation Event



GENERAL FUND – CITY CLERK

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

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

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

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

0101 CITY CLERK				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	187,269	201,859	207,758	207,758	213,659	5,901	2.8%
5102	Fringe Benefits	110,847	165,161	102,663	102,663	108,054	5,391	5.3%
5112	PERS RELIEF	28,093	-	28,093	-	0	-	0.0%
5103	P/T Employees	-	369	-	-	0	-	0.0%
5104	Fringe Benefits P/T	1,224	30	-	-	0	-	0.0%
5105	Overtime	6,296	8,053	8,000	8,000	8,000	-	0.0%
5107	P/T Overtime	-	-	-	-	0	-	0.0%
	Total Salaries and Benefits	333,729	375,472	346,514	318,421	329,713	11,292	3.5%
Maintenance and Operations								
5201	Office Supplies	2,751	2,071	3,250	3,250	3,000	(250)	-7.7%
5206	Food/Staples	-	19	-	-	0	0	0.0%
5208	Equipment Maint	1,680	1,314	3,000	3,000	1,500	(1,500)	-50.0%
5210	Prof & Spec Svc	16,018	16,958	26,542	26,542	8,500	(18,042)	-68.0%
5215	Communications	561	548	650	650	650	0	0.0%
5216	Postage/Freight	178	53	3,000	3,000	500	(2,500)	-83.3%
5223	Liability Ins	2,103	805	1,690	1,690	1,690	0	0.0%
5227	Advertising	8,243	8,969	13,500	13,500	11,000	(2,500)	-18.5%
5231	Tools/Equip	543	-	1,500	1,500	1,000	(500)	-33.3%
5233	Computer/Related Items	-	620	1,000	1,000	1,000	0	0.0%
5234	Record/Permits	64	1,175	1,500	1,500	1,500	0	0.0%
5235	Membership/Dues	765	889	1,200	1,200	1,000	(200)	-16.7%
5236	Transportation	3,434	3,714	5,000	5,000	4,500	(500)	-10.0%
5237	Subsistence	500	612	3,250	3,250	3,000	(250)	-7.7%
5238	Printing/Binding	488	-	1,500	1,500	500	(1,000)	-66.7%
5252	Credit Card Expenses	34	50	50	50	50	0	0.0%
5603	Employee Train	2,289	3,272	3,800	3,800	3,500	(300)	-7.9%
	Total Maint. and Operations	39,651	41,069	70,432	70,432	42,890	(27,542)	-39.1%
	Total	373,380	416,542	416,946	388,853	372,603	(16,250)	-4.2%

100-0101-5210 - Budget for 2014 & 2015 included allocations for digitalizing paper records. This project was completed in 2015. The 2016 Budget allots funds for code codification services and Laserfische records management.

0102 CITY ELECTIONS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	-	-	-	-	0	0	0.0%
5102	Fringe Benefits	-	1	-	-	0	0	0.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	868	815	1,644	1,644	1,682	38	2.3%
5104	Fringe Benefits P/T	6	6	245	245	137	(108)	-44.1%
5105	Overtime	-	-	-	-	26	26	0.0%
5107	P/T Overtime	780	821	3,000	3,000	1,700	(1,300)	-43.3%
	Total Salaries and Benefits	1,654	1,642	4,889	4,889	3,545	(1,344)	-27.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	7	-	300	300	100	(200)	-66.7%
5206	Food/Staples	188	187	350	350	400	50	14.3%
5208	Equipment Maintenance	851	-	1,500	1,500	0	(1,500)	-100.0%
5210	Prof & Spec Svc	-	-	150	150	0	(150)	-100.0%
5216	Postage/Freight	-	-	-	-	-	0	0.0%
5227	Advertising	517	646	1,500	1,500	1,500	0	0.0%
5238	Printing/Binding	2,024	2,149	4,400	4,400	4,400	0	0.0%
	Total Maint. and Operations	3,587	2,982	8,200	8,200	6,400	(1,800)	-22.0%
	Total	5,241	4,624	13,089	13,089	9,945	(3,144)	-24.0%





GENERAL FUND – CITY MANAGER

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

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

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

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

0110 City Manager				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	135,932	130,892	140,978	140,978	106,864	(34,114)	-24.2%
5102	Fringe Benefits	71,353	131,165	64,573	64,573	46,838	(17,735)	-27.5%
5112	PERS RELIEF	23,893	-	23,893	-	0	0	0.0%
5103	Part Time Empl	-	-	-	-	17,524	17,524	0.0%
5104	Fringe Ben P/T	-	-	-	-	10,788	10,788	0.0%
5105	Overtime	155	42	375	375	375	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	231,333	262,099	229,819	205,926	182,388	(23,538)	-11.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	989	1,071	1,000	1,000	1,000	0	0.0%
5202	Opr Supplies	-	-	-	-	0	0	0.0%
5206	Food/Staples	3,220	3,038	4,000	4,000	3,500	(500)	-12.5%
5208	Equipment Maint	84	70	400	400	100	(300)	-75.0%
5210	Prof & Spec Svc	1,739	8	2,000	2,000	3,000	1,000	50.0%
5215	Communications	1,771	1,788	2,000	2,000	2,000	0	0.0%
5216	Postage/Freight	136	85	200	200	200	0	0.0%
5223	Liability Ins	1,432	1,168	1,099	1,099	1,099	0	0.0%
5227	Advertising	603	1,178	1,500	1,500	1,500	0	0.0%
5229	Periodicals	195	40	500	500	500	0	0.0%
5231	Tools/Equip	1,200	3,563	1,000	1,000	1,000	0	0.0%
5235	Membership/Dues	773	429	1,000	1,000	1,000	0	0.0%
5236	Transportation	5,942	3,254	3,000	3,000	3,000	0	0.0%
5237	Subsistence	509	389	1,000	1,000	1,000	0	0.0%
5238	Printing/Binding	732	504	1,000	1,000	1,000	0	0.0%
5248	Lobbying	-	-	-	-	0	0	0.0%
5252	Credit Card Expenses	37	35	-	-	0	0	0.0%
5603	Employee Training	994	3,753	3,000	3,000	3,000	0	0.0%
5614	Car Allowance	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	20,356	20,373	22,699	22,699	22,899	200	0.9%
	Total	251,690	282,472	252,518	228,625	205,287	(23,338)	-10.2%

5101/5102/5103/5104: The Executive Administrative Assistant will be reduced from a fulltime to a part-time position in FY 2016.



GENERAL FUND – PERSONNEL

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

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

0111 PERSONNEL				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	67,668	49,525	57,512	57,512	69,631	12,118	21.1%
5102	Fringe Benefits	38,583	70,395	30,657	30,657	35,536	4,878	15.9%
5112	PERS RELIEF	11,760	-	11,760	-	0	0	0.0%
5103	P/T Employees	-	11,453	-	-	0	0	0.0%
5104	Fringe Benefits P/T	18	941	-	-	0	0	0.0%
5105	Overtime	-	4	2	2	0	(2)	-100.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	118,029	132,317	99,932	88,171	105,166	16,995	19.3%
Maintenance and Operations								
5201	Office Supplies	741	764	3,500	3,500	1,000	(2,500)	-71.4%
5210	Prof & Spec Svc	2,473	4,653	6,000	6,000	6,000	0	0.0%
5215	Communications	-	143	180	180	500	320	177.8%
5216	Postage/Freight	20	-	50	50	0	(50)	-100.0%
5223	Liability Ins	843	780	733	733	733	0	0.0%
5227	Advertising	-	2,762	6,000	6,000	5,000	(1,000)	-16.7%
5229	Periodicals	1,299	969	3,000	3,000	1,000	(2,000)	-66.7%
5231	Tools/Equip	-	2,515	2,000	2,000	1,500	(500)	-25.0%
5233	Computer/Related Items	-	1,726	2,000	2,000	0	(2,000)	-100.0%
5235	Membership/Dues	180	469	200	200	250	50	25.0%
5236	Transportation	2,231	6,129	2,300	2,300	3,000	700	30.4%
5237	Subsistence	644	1,441	850	850	1,000	150	17.6%
5603	Employee Train	6,098	3,290	13,000	13,000	8,000	(5,000)	-38.5%
5611	ADA Compliance	2,988	105	3,000	3,000	1,000	(2,000)	-66.7%
5632	Wellness Program	24,603	19,838	20,000	20,000	20,000	0	0.0%
	Total Maint. and Operations	42,120	45,583	62,813	62,813	48,983	(13,830)	-22.0%
	Total	160,149	177,900	162,745	150,984	154,149	3,165	2.1%





GENERAL FUND – ECONOMIC DEVELOPMENT

Goal: To provide funds for economic development initiatives and other tasks assigned to the Assistant City Manager.

FY 2016 Objectives:

1. City Liaison to community and government organization
2. Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Assistant City Manager
3. Provides marketing for the City and Port & Harbor
4. Assist the Homer Chamber of Commerce with its generic marketing efforts.
5. Provides oversight to City staff
6. Compile information and produce the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report.
7. Prepare grant applications as requested by City Manager.
8. Coordination of City's Communication Plan
9. Collaborate with other groups on economic development and sustainability projects and events.
10. Provide training for Assistant City Manager (e.g. participation in national or regional conferences).
11. Provide Project Management Assistance

0112 ECONOMIC DEVELOPMENT				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	69,264	73,598	77,640	77,640	77,330	(309)	-0.4%
5102	Fringe Benefits	38,351	40,084	36,767	36,767	37,873	1,106	3.0%
5112	PERS RELIEF	12,132	-	12,132	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	119,747	113,683	126,538	114,407	115,203	797	0.7%
<u>Maintenance and Operations</u>								
5201	Office Supplies	242	296	200	200	200	0	0.0%
5206	Food/Staples	154	20	-	-	0	0	0.0%
5210	Prof & Spec Svc	40,000	52,000	51,375	51,375	51,375	0	0.0%
5214	Rents & Leases	-	-	-	-	0	0	0.0%
5215	Communications	265	492	600	600	500	(100)	-16.7%
5216	Postage/Freight	16	-	-	-	0	0	0.0%
5227	Advertising	696	9,219	10,250	10,250	8,000	(2,250)	-22.0%
5229	Periodicals	-	-	-	-	0	0	0.0%
5233	Computers and Related Items	-	360	1,840	1,840	1,000	(840)	-45.7%
5235	Membership/Dues	1,269	-	200	200	200	0	0.0%
5236	Transportation	3,849	1,646	4,000	4,000	2,500	(1,500)	-37.5%
5237	Subsistence	457	171	1,500	1,500	1,000	(500)	-33.3%
5603	Employee Train	1,374	250	1,120	1,120	1,120	0	0.0%
5823	Fish Stocking	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	48,322	64,453	71,085	71,085	65,895	(5,190)	-7.3%
	Total	168,068	178,136	197,623	185,492	181,098	(4,393)	-2.4%





GENERAL FUND – INFORMATION TECHNOLOGY

The Narrative:

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

0113 INFORMATION SYSTEMS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	107,183	117,459	134,152	134,152	122,737	(11,415)	-8.5%
5102	Fringe Benefits	68,746	95,728	67,120	67,120	66,056	(1,065)	-1.6%
5112	PERS RELIEF	19,608	-	19,608	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	195,536	213,187	220,880	201,272	188,793	(12,480)	-6.2%
Maintenance and Operations								
5201	Office Supplies	244	-	500	500	200	(300)	-60.0%
5210	Prof & Spec Svc	-	202	-	-	0	0	0.0%
5215	Communications	15,591	16,458	19,500	19,500	18,550	(950)	-4.9%
5216	Postage/Freight	242	5	-	-	200	200	0.0%
5223	Liability Ins	1,367	1,320	-	-	1,320	1,320	0.0%
5231	Tools/Equip	5,877	463	5,000	5,000	1,500	(3,500)	-70.0%
5233	Computer/Related Items	32,758	20,428	26,000	26,000	20,000	(6,000)	-23.1%
5236	Transportation	-	-	-	-	0	0	0.0%
5237	Subsistence	-	-	-	-	0	0	0.0%
5252	Credit Card Charges	36	53	-	-	0	0	0.0%
5602	Safety Equipment	297	-	-	-	0	0	0.0%
5603	Employee Train	452	45	3,000	3,000	1,000	(2,000)	-66.7%
5614	Car Allowance	2,156	2,438	-	-	2,438	2,438	0.0%
5621	Unidentified Credit Card Exp	(79)	1,434	-	-	0	0	0.0%
5633	Phones	-	506	8,000	8,000	8,000	0	0.0%
5634	Networking	-	3,235	3,000	3,000	3,500	500	16.7%
5635	Software	-	1,540	8,500	8,500	26,500	18,000	211.8%
5636	Servers/Storage	-	3,798	5,000	5,000	4,000	(1,000)	-20.0%
5990	Transfers	10,000	-	-	-	0	0	0.0%
	Total Maint. and Operations	68,940	51,925	78,500	78,500	87,208	8,708	11.1%
	Total	264,476	265,112	299,380	279,772	276,001	(3,772)	-1.3%

5634: Wireless Link (Downtown) replacements is included in Networking - unneeded if Dragonwave project is approved
5635: Additonal \$20,000 added in this line item (per year from 2016 forward for Microsoft Enterprise Suite)



GENERAL FUND – COMMUNITY RECREATION

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

Our mission statement is:

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

Recent 2014 accomplishments

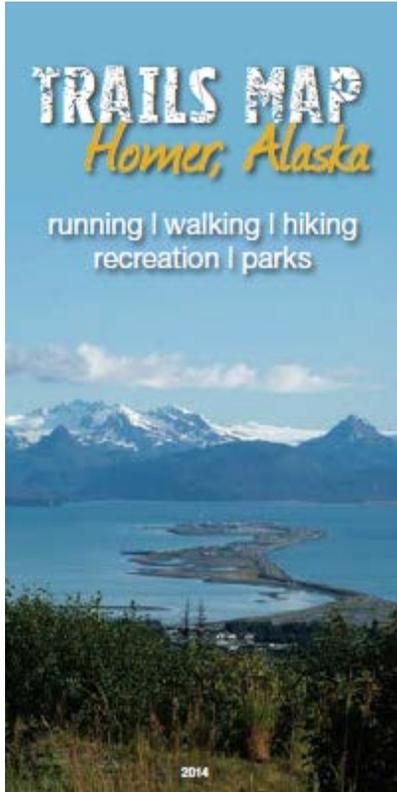
There were 50 individual volunteers who have donated 4,576 volunteer hours and this equates to a monetary value of \$119,765 (\$26.59/hour*).

There were 30 individual contracted instructors generated approximately \$23,000 in revenue that are essentially part time jobs contributing to our local community.

There have seen many increases in 2014:

- Total participants increased by 25% (4,138)
- Total estimated visits increased by 98% (26,273, repeat visitors)
- Total revenue collected increased by 32% (\$43,900)
- Total increase of volunteer hours by 56% (4,576)
- Total increase in donated volunteer value increased by 86% (\$119,765)

Community Recreation spearheaded the collaborative efforts to create, design and fund the popular “**HOMER TRAILS Map**”.



Summary 2014

City of Homer
Community Recreation

Participants (Ages)

Session	Events	Programs Offered	Programs Cancelled*	0-19	20&up	Total	Total Visits (estimated)	Revenue	Volunteers	Vol. Hours	Vol. Value*
Winter 2014	5	27	3	1147	1160	2307	10,902	\$15,526	42	1852	\$49,244.68
Spring 2014	0	24	0	245	311	556	6,503	\$7,371	20	1358	\$36,109.22
Summer 2014	0	18	0	65	130	195	1,460	\$3,015	12	414	\$9,091.44
Fall 2014	1	28	1	338	742	1080	7,408	\$17,988	21	952	\$25,319.39
TOTAL:	6	97	4	1795	2343	4138	26,273	\$43,900	95	4576	\$119,764.73

* 2014 State of Alaska average volunteer value:
\$26.59/hour

* 2014 National average is \$23.07/hour

Source: http://www.independentsector.org/programs/research/volunteer_time.html

FY 2016 Objectives:

- Offer educational, recreational and leisure opportunities for Homer in a safe, cost effective manner.
- Seek alternate revenue sources such as advertisements, sponsorships, grants and donations.
- Utilize the HERC building in partnership with other recreational partners.
- Provide volunteer opportunities for community members who would like to support the Community Recreation program.
- Collaborate with Parks by coordinating, promoting and improving, existing parks, trails, user group agreements and other related activities and projects.
- Coordinate, promote and partner with local organizations to offer recreational activities such as running races and youth camps during the summer months.
- Renew agreement with KPBSD for facility use agreement to include using the artificial turf for Community Recreation programs.
- Seek alternate locations for programs when school facilities are unavailable.
- Research and pursue new programs such as summer camps, flag football, dances, community events, etc.

0115 Community Recreation Program				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	57,873	61,318	67,039	67,039	69,210	2,170	3.2%
5102	Fringe Benefits	32,543	34,524	31,965	31,965	33,680	1,715	5.4%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	9,145	6,103	9,253	9,253	7,117	(2,136)	-23.1%
5104	Fringe Benefits P/T	742	583	754	754	580	(174)	-23.1%
5105	Overtime	85	-	28	28	28	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	100,387	102,529	109,040	109,040	110,615	1,575	1.4%
<u>Maintenance and Operations</u>								
5201	Office Supplies	182	77	500	500	250	(250)	-50.0%
5202	Opr Supplies	1,570	2,457	2,500	2,500	2,000	(500)	-20.0%
5208	Equipment Maintenance	67	30	500	500	250	(250)	-50.0%
5210	Prof & Spec Svc	14,609	14,439	14,500	14,500	14,500	0	0.0%
5215	Communications	1,935	1,768	1,950	1,950	1,950	0	0.0%
5216	Postage/Freight	46	49	50	50	50	0	0.0%
5223	Liability Ins	954	928	1,048	1,048	600	(448)	-42.7%
5227	Advertising	930	990	950	950	800	(150)	-15.8%
5235	Membership/Dues	150	159	2,650	2,650	175	(2,475)	-93.4%
5236	Transportation	895	790	1,500	1,500	0	(1,500)	-100.0%
5237	Subsistence	250	-	250	250	0	(250)	-100.0%
5238	Printing/Binding	1,603	802	1,800	1,800	1,800	0	0.0%
5603	Employee Training	250	199	600	600	0	(600)	-100.0%
5614	Car Allowance	288	325	300	300	300	0	0.0%
	Total Maint. and Operations	23,729	23,013	29,098	29,098	22,675	(6,423)	-22.1%
	Total	124,116	125,542	138,138	138,138	133,290	(4,848)	-3.5%





GENERAL FUND – FINANCE

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

There are significant changes in the Finance Department during fiscal year 2015 and some changes will be ongoing.

- Ambulance billing will be outsourced to a professional billing agency
- Due to the City's budget constraints, the 2015 vacant Accounting Supervisor position will not be filled.
- Many job functions have been reorganized. There are challenges and opportunities for the department and the employees.
- Online bill payment options (Water, Sewer, Harbor, Library, and other miscellaneous receivables) will be implemented starting by the end of 2015.

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

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

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

0120 FINANCE				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	431,358	465,288	471,775	471,775	362,182	(109,593)	-23.2%
5102	Fringe Benefits	254,761	390,187	235,603	235,603	196,337	(39,266)	-16.7%
5112	PERS RELIEF	63,692	-	63,692	-	0	0	0.0%
5103	P/T Employees	2,339	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	155	-	-	-	0	0	0.0%
5105	Overtime	9,507	10,181	12,220	12,220	12,220	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		761,812	865,655	783,289	719,598	570,739	(148,859)	-20.7%
Maintenance and Operations								
5201	Office Supplies	4,637	6,975	6,000	6,000	6,000	0	0.0%
5202	Opr Supplies	2,497	62	2,500	2,500	-	(2,500)	-100.0%
5208	Equipment Maint	-	-	1,000	1,000	-	(1,000)	-100.0%
5210	Prof & Spec Svc	19,661	20,362	21,000	21,000	35,000	14,000	66.7%
5211	Accounting/Audit	-	-	1,000	1,000	-	(1,000)	-100.0%
5215	Communications	1,312	2,102	1,500	1,500	1,000	(500)	-33.3%
5216	Postage/Freight	179	84	150	150	-	(150)	-100.0%
5223	Liability Ins	4,683	3,919	3,686	3,686	3,636	(50)	-1.4%
5227	Advertising	230	-	-	-	-	0	0.0%
5231	Tools/Equip	887	2,108	3,000	3,000	2,500	(500)	-16.7%
5235	Membership/Dues	345	1,375	1,600	1,600	1,600	0	0.0%
5236	Transportation	4,472	6,436	5,000	5,000	4,000	(1,000)	-20.0%
5237	Subsistence	708	1,101	1,000	1,000	1,000	0	0.0%
5238	Printing/Binding	50	-	300	300	300	0	0.0%
5252	Credit Card Expenses	22	24	-	-	100	100	0.0%
5602	Safety Equip.	-	-	-	-	-	0	0.0%
5603	Employee Train	2,494	5,033	6,000	6,000	4,000	(2,000)	-33.3%
5604	Public Education	-	-	-	-	-	0	0.0%
5614	Car Allowance	313	-	-	-	-	0	0.0%
Total Maint. and Operations		42,489	49,581	53,736	53,736	59,136	5,400	10.0%
Total		804,300	915,236	837,025	773,334	629,875	(143,459)	-18.6%

5101/5102:The Accounting Supervisor position will not be filled in FY 2016. Duties will be assigned to other positions.

5210: Accounting system and the ambulance billing system.

Additions in FY 2016: A \$7,000 is budget for subscribing the Open Data Services from Socrata; the city's ambulance billing will be outsourced to a professional billing agency, Amerik Medical Billing, a \$7,000 is added for ambulance billing fees.

Training budget is cut significantly



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 also staffs the Cannabis Advisory Commission, is 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 FY16 include implementation and review of the Comprehensive Plan and continuing to forward changes to title 21 such as map amendments and text changes supporting the recently amended comprehensive plan.

0130 Planning & Zoning				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	233,877	252,699	265,098	265,098	220,545	(44,553)	-16.8%
5102	Fringe Benefits	144,186	210,752	133,268	133,268	110,144	(23,124)	-17.4%
5112	PERS RELIEF	33,963	-	33,963	-	0	0	0.0%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	404	1,923	2,500	2,500	3,000	500	20.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	412,429	465,374	434,829	400,866	333,689	(67,177)	-16.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,433	1,049	2,500	2,500	1,500	(1,000)	-40.0%
5202	Opr Supplies	-	-	-	-	-	0	0.0%
5203	Fuel/Lube	-	-	-	-	-	0	0.0%
5206	Food/Staples	155	453	400	400	400	0	0.0%
5208	Equipment Maintenance	1,596	1,539	1,700	1,700	1,700	0	0.0%
5210	Prof & Spec Svc	-	-	4,000	4,000	2,000	(2,000)	-50.0%
5213	Survey/Appraisal	-	250	1,500	1,500	1,500	0	0.0%
5215	Communications	939	897	700	700	700	0	0.0%
5216	Postage/Freight	4	8	150	150	150	0	0.0%
5223	Liability Ins	3,099	2,126	2,000	2,000	2,000	0	0.0%
5227	Advertising	2,315	2,484	3,000	3,000	3,000	0	0.0%
5228	Books&subscriptions	527	985	600	600	900	300	50.0%
5231	Tools/Equip	727	3,233	600	600	600	0	0.0%
5234	Record/Permits	-	-	-	-	-	0	0.0%
5235	Membership/Dues	2,575	2,094	2,000	2,000	2,200	200	10.0%
5236	Transportation	5,860	3,652	6,300	6,300	4,500	(1,800)	-28.6%
5237	Subsistence	692	358	1,000	1,000	1,000	0	0.0%
5238	Printing&binding	-	708	500	500	500	0	0.0%
5252	Credit Card Expenses	37	35	36	36	36	0	0.0%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5603	Employee Train	2,241	2,389	3,500	3,500	2,500	(1,000)	-28.6%
5604	Public Education	-	-	-	-	0	0	0.0%
5621	Unidentified Credit Card Amt	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	22,199	22,260	30,486	30,486	25,186	(5,300)	-17.4%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	-	0.0%
	Total	434,628	487,634	465,315	431,352	358,875	(72,477)	-16.8%

Due to the General Fund deficit, one FTE has been eliminated from the Planning Office. The total FTEs for the office is now down to three.



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.

FY 2016 OBJECTIVES:

The main objective of the library staff in 2016 will be to meet community needs by continuing to improve services in the following areas:

1. Expand and update the library's collection of books, audios, and videos. Conduct a systematic evaluation of the collection and needs.
2. Improve services to children and families by offering excellent programming, making the children's librarian available in the Children's Library during highest-use hours, and collaborating with community partners to share early literacy resources.
3. Improve public access to technology by upgrading wifi capacity and by utilizing 12 new grant-funded iPads for programming and public use in the Library.
4. Continuation of efforts to work with community groups to promote beneficial use of Library's western lot.

FY 2014 Accomplishments:

1. Circulated 129,742 items, a 10% increase over 2013. Overall library attendance increased by 4%, with 129,600 patrons served.
2. Improved patron access to materials by updating and expanding book, audio, and video collections; expanding access to digital materials; and improving signage within the library.
3. Provided access to technology for visitors and community members, including: Internet (47,229 sessions); assistance with devices and software; free monthly "tech help" classes; and e-readers and audio players for check-out.
4. Rearranged staffing patterns to schedule a temporary library aide during summer months to assist with seasonal increase in library use.
5. Provided year-round, weekly story hour and baby lap-sit programs to over 3,707 preschool children and adults, a 15% increase over 2013. Partnered with Homer area

early literacy organizations to provide training in early literacy skills to caregivers, teachers and parents.

6. 295 children, 33 teens and 42 adults participated in the 10-week Summer Reading Program. This represented a 16% increase in participation among children and a 7% increase overall from 2013.
7. Recruited, trained and supervised volunteers who generously contributed 1,837 hours to library operations, programs and services.

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.

0145 LIBRARY				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	241,028	279,484	293,465	293,465	301,728	8,263	2.8%
5102	Fringe Benefits	196,622	282,751	168,278	168,278	177,986	9,708	5.8%
5112	PERS RELIEF	34,788	-	34,788	-	0	0	0.0%
5103	Part Time Empl	95,156	76,543	94,399	94,399	96,229	1,830	1.9%
5104	Fringe Ben P/T	7,511	5,718	47,294	47,294	51,043	3,749	7.9%
5105	Overtime	815	277	1,000	1,000	1,000	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		575,921	644,773	639,224	604,436	627,986	23,551	3.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	8,341	10,748	9,200	9,200	9,000	(200)	-2.2%
5202	Opr Supplies	2,028	1,315	1,270	1,270	1,270	0	0.0%
5203	Fuel/Lube	30,353	14,218	18,886	18,886	18,886	0	0.0%
5208	Equipment Maint	4,286	2,148	2,758	2,758	2,400	(358)	-13.0%
5209	Building & Grounds Maint.	53	250	500	500	250	(250)	-50.0%
5210	Prof & Spec Svc	13,973	14,645	7,853	7,853	8,246	393	5.0%
5214	Rents & Leases	5,100	4,957	6,500	6,500	4,000	(2,500)	-38.5%
5215	Communications	4,315	3,316	6,500	6,500	6,500	0	0.0%
5216	Postage/Freight	4,594	4,512	5,000	5,000	4,300	(700)	-14.0%
5217	Electricity	29,760	35,197	30,000	30,000	35,000	5,000	16.7%
5218	Water	1,358	1,218	1,320	1,320	1,320	0	0.0%
5219	Sewer	1,413	1,335	1,440	1,440	1,440	0	0.0%
5221	Property Ins	6,268	5,912	5,750	5,750	5,750	0	0.0%
5223	Liability Ins	5,168	4,356	4,096	4,096	4,096	0	0.0%
5227	Advertising	274	-	400	400	400	0	0.0%
5228	Books	31,691	42,944	47,000	47,000	27,000	(20,000)	-42.6%
5229	Periodicals	4,278	8,235	9,000	9,000	7,500	(1,500)	-16.7%
5230	Audio/Visal Mat	15,142	16,172	18,000	18,000	15,000	(3,000)	-16.7%
5231	Tools/Equip	4,627	9,157	4,000	4,000	3,000	(1,000)	-25.0%
5233	Computer related items	-	120	8,827	8,827	10,428	1,601	18.1%
5235	Membership/Dues	951	904	1,400	1,400	1,250	(150)	-10.7%
5236	Transportation	2,507	1,473	5,500	5,500	4,000	(1,500)	-27.3%
5237	Subsistence	405	830	1,800	1,800	1,500	(300)	-16.7%
5238	Printing/Binding	510	420	500	500	500	0	0.0%
5242	Janitorial	22	42	75	75	75	0	0.0%
5244	Snow Removal	9,760	8,460	14,000	14,000	10,000	(4,000)	-28.6%
5252	Credit Card Expenses	37	35	31	31	31	0	0.0%
5254	Over/Short	-	-	31	31	31	0	0.0%
5603	Employee Train	1,112	2,407	4,000	4,000	3,000	(1,000)	-25.0%
Total Maint. and Operations		188,324	195,325	215,637	215,637	186,173	(29,464)	-13.7%
<u>Capital Outlay, Transfers and Reserves</u>								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	-	-	-	-	0	0	0.0%
Total C/O, Transfers & Reserves		-	-	-	-	-	0	0.0%
5607	Debt Repayment	43,361	45,149	41,478	41,478	41,478	0	0.0%
5608	Interest Exp	56,463	54,675	58,346	58,346	58,346	0	0.0%
Total Debt Repayment		99,824	99,824	99,824	99,824	99,824	0	0.0%
Total		864,070	939,921	954,685	919,897	913,983	(5,913)	-0.6%

5210: OCLC, ILL, MARC, State of AK
5215: Add \$6,149 if pending e-rate request is not funded. (It should be.)
5217: Increase based on 2014 actual; current year on track for similar amount.
5231: Cassie, Equinox, CLIO, Bowker
5233: 5% increase licenses & software contracts; replace 4 ancient public access catalog terminals @ \$230 each. Deep Freeze renewal essential for security updates.
Separate budget request attached to replace 11 public use computers + 2 public printers. That total is not included here.

0146 LIBRARY GRANT				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees					0	-	0.0%
5102	Fringe Benefits					0	-	0.0%
5112	PERS RELIEF					0	-	0.0%
5103	P/T Employees					0	-	0.0%
5104	Fringe Benefits P/T					0	-	0.0%
5105	Overtime					0	-	0.0%
5107	P/T Overtime					0	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5227	Advertising	-	-	-	-	0	0	0.0%
5228	Books	7,392	7,558	6,650	6,650	6,650	0	0.0%
5229	Periodicals	-	-	-	-	0	0	0.0%
5230	Audio/Visual Materials	-	-	-	-	0	0	0.0%
5236	Transportation	-	-	-	-	0	0	0.0%
5603	Employee Training(Senior Grant	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	7,392	7,558	6,650	6,650	6,650	0	0.0%
	Total	7,392	7,558	6,650	6,650	6,650	0	0.0%



0114 LEASED PROPERTY				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees					0	-	0.0%
5102	Fringe Benefits					0	-	0.0%
5112	PERS RELIEF					0	-	0.0%
5103	Part Time Empl					0	-	0.0%
5104	Fringe Ben P/T					0	-	0.0%
5105	Overtime					0	-	0.0%
5107	Part Time Overtime					0	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5203	Fuel/Lube	39,547	23,748	32,000	32,000	32,000	0	0.0%
5208	Equipment Maint	0	6	0	0	0	0	0.0%
5209	Bldg/Grds Maint	887	3,687	4,000	4,000	4,000	0	0.0%
5210	Prof & Spec Svc	2,924	3,559	3,600	3,600	3,600	0	0.0%
5215	Telephone	547	633	700	700	700	0	0.0%
5217	Electricity	15,364	14,106	15,000	15,000	15,000	0	0.0%
5218	Water	944	795	1,000	1,000	1,000	0	0.0%
5219	Sewer	862	457	1,000	1,000	1,000	0	0.0%
5220	Refuse/Disposal	0	0	0	0	0	0	0.0%
5221	Property Ins	2,051	2,171	2,375	2,375	2,375	0	0.0%
5223	Liability Ins	58	(62)	87	87	87	0	0.0%
5227	Advertising	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	63,183	49,100	59,762	59,762	59,762	0	0.0%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	0	0.0%
	Total	63,183	49,100	59,762	59,762	59,762	0	0.0%



0140 CITY HALL				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	Part Time Empl					0	0	0.0%
5104	Fringe Ben P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	Part Time Overtime					0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,506	2,856	5,000	5,000	5,000	0	0.0%
5202	Opr Supplies	5,202	2,745	4,000	4,000	4,000	0	0.0%
5203	Fuel/Lube	12,454	6,729	7,000	7,000	7,000	0	0.0%
5208	Equipment Maint	447	-	1,000	1,000	500	(500)	-50.0%
5209	Bldg/Grds Maint	2,530	2,530	4,000	4,000	3,000	(1,000)	-25.0%
5210	Prof & Spec Svc	5,071	4,761	6,000	6,000	6,000	0	0.0%
5214	Rents & Leases	37,998	32,474	30,000	30,000	33,000	3,000	10.0%
5215	Communications	27,292	25,480	27,000	27,000	27,000	0	0.0%
5216	Postage/Freight	5,031	12,983	17,000	17,000	14,000	(3,000)	-17.6%
5217	Electricity	17,364	19,489	20,000	20,000	21,000	1,000	5.0%
5218	Water	1,082	925	1,100	1,100	1,000	(100)	-9.1%
5219	Sewer	1,107	939	1,100	1,100	1,000	(100)	-9.1%
5220	Refuse/Disposal	572	640	1,000	1,000	700	(300)	-30.0%
5221	Property Ins	2,615	2,795	2,856	2,856	2,746	(110)	-3.9%
5222	Auto Insurance	904	844	855	855	885	30	3.5%
5223	Liability Ins	962	738	694	694	595	(99)	-14.3%
5224	Fidelity Bond	450	450	450	450	450	0	0.0%
5227	Advertising	391	-	-	-	0	0	0.0%
5231	Tools/Equip	-	3,120	-	-	0	0	0.0%
5236	Transportation	-	-	-	-	0	0	0.0%
5243	Courier	-	-	-	-	0	0	0.0%
5244	Snow Removal	6,965	8,460	8,000	8,000	7,500	(500)	-6.3%
5254	Over/Short	1	-	-	-	0	0	0.0%
5295	Global Warming	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	131,945	128,957	137,055	137,055	135,376	(1,679)	-1.2%
<u>Capital Outlay, Transfers and Reserves</u>								
5901	C/O Equipment	-	-	-	-	0	0	0.0%
5903	C/O Buildings	468	-	-	-	0	0	0.0%
5990	Transfers To	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	468	-	-	-	-	0	0.0%
	Total	132,413	128,957	137,055	137,055	135,376	(1,679)	-1.2%



0149 AIRPORT FACILITIES				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	34,460	31,320	30,023	30,023	24,766	(5,258)	-17.5%
5102	Fringe Benefits	24,332	37,238	18,433	18,433	16,080	(2,354)	-12.8%
5112	PERS RELIEF	5,391	-	5,391	-	0	0	0.0%
5103	Part Time Empl	4,706	12,997	13,517	13,517	16,586	3,069	22.7%
5104	Fringe Ben P/T	789	1,854	1,845	1,845	3,652	1,806	97.9%
5105	Overtime	4,055	4,471	4,135	4,135	4,135	0	0.0%
5107	Part Time Overtime	1,124	1,284	1,757	1,757	1,784	27	1.5%
	Total Salaries and Benefits	74,857	89,164	75,102	69,711	67,002	(2,709)	-3.9%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	1,865	8,462	3,000	3,000	3,000	0	0.0%
5203	Fuel/Lube	23,829	11,833	18,000	18,000	13,000	(5,000)	-27.8%
5208	Equipment Maint	3,372	4,100	4,100	4,100	4,100	0	0.0%
5209	Bldg/Grds Maint	13,714	11,610	11,500	11,500	11,500	0	0.0%
5210	Prof & Spec Svc	2,040	6,399	4,300	4,300	4,300	0	0.0%
5214	Rents & Leases	20,034	20,034	20,050	20,050	20,050	0	0.0%
5215	Communications	1,919	1,605	1,550	1,550	1,550	0	0.0%
5217	Electricity	30,445	34,346	40,000	40,000	40,000	0	0.0%
5218	Water	10,741	9,639	10,000	10,000	10,000	0	0.0%
5219	Sewer	7,508	18,598	17,500	17,500	19,900	2,400	13.7%
5220	Refuse/Disposal	582	654	2,000	2,000	900	(1,100)	-55.0%
5221	Property Ins	2,276	2,497	2,778	2,778	2,778	0	0.0%
5223	Liability Ins	1,331	1,106	1,041	1,041	1,041	0	0.0%
5227	Advertising	-	-	-	-	0	0	0.0%
5231	Tools/Equip	594	1,255	1,250	1,250	1,100	(150)	-12.0%
	Total Maint. and Operations	120,252	132,138	137,069	137,069	133,219	(3,850)	-2.8%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To	10,572	10,572	10,572	10,572	10,572	0	0.0%
	Total C/O, Transfers & Reserves	10,572	10,572	10,572	10,572	10,572	0	0.0%
	Total	205,681	231,874	222,743	217,352	210,793	(6,559)	-3.0%

5101/5102: Janitorial labor cost reduction and Exec Assistant to the City Manager is reduced from full time to part-time position.
5203: Savings due to natural gas conversion

0350 CONTRIBUTIONS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	P/T Employees					0	0	0.0%
5104	Fringe Benefits P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	P/T Overtime					0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5801	Museum	69,054	69,000	66,500	66,500	66,500	0	0.0%
5813	North Pacific Fisheries	-	-	-	-	0	0	0.0%
5814	Homer Hockey Association	-	-	14,000	14,000	0	(14,000)	-100.0%
xxxa	Homer Senior Center	-	-	10,000	10,000	0	(10,000)	-100.0%
xxxb	Park/Rec Picnic Shelter	-	-	5,000	5,000	0	(5,000)	-100.0%
5830	Homer Foundation	19,000	19,000	19,000	19,000	19,000	0	0.0%
	Total Maint. and Operations	88,054	88,000	114,500	114,500	85,500	(29,000)	-25.3%
	Total	88,054	88,000	114,500	114,500	85,500	(29,000)	-25.3%



0360 LEAVE CASH OUT INT'L SRV FUND				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
	Salaries and Benefits							
5101	Regular Employees					0	0	0.0%
5102	Fringe Benefits					0	0	0.0%
5112	PERS RELIEF					0	0	0.0%
5103	P/T Employees					0	0	0.0%
5104	Fringe Benefits P/T					0	0	0.0%
5105	Overtime					0	0	0.0%
5107	P/T Overtime					0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
	Capital Outlays, Transfer out							
5106	Leave Cash Out	141,655	111,878	139,522	139,522	147,492	7,969	5.7%
5990	Transfers To	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	141,655	111,878	139,522	139,522	147,492	7,969	5.7%
	Total	141,655	111,878	139,522	139,522	147,492	7,969	5.7%



FIRE ADMINISTRATION (100-0150)

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

FY 2016 OBJECTIVES:

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

FY 2015 Accomplishments:

- Coordinated the refurbishment of Engine 4 and Tanker 2.
- Managed course delivery of Firefighter I and EMT-1 Recruit classes
- Coordinated the required update of the City of Homer All-Hazard Disaster Mitigation Plan
- Provided adequate volunteer incentives and staff support to retain trained members.
- Participated in a large-scale disaster exercise with South Peninsula Hospital.

FIRE SERVICES (100-0151)

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

FY 2016 OBJECTIVES:

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

FY 2015 Accomplishments:

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

Emergency Medical Services (100-0152)

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

FY 2016 OBJECTIVES:

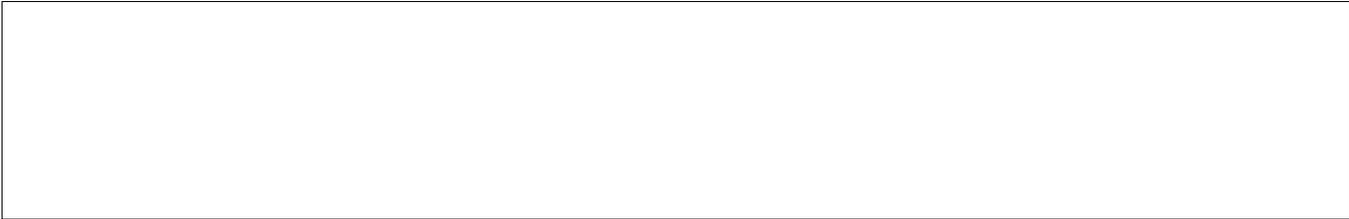
- Provide training opportunities to EMS members to enhance patient care practices and procedures.
- Provide EMT-2 Course to eligible members.

FY 2015 Accomplishments:

- Conducted a joint EMT-1 Recruit Class with Anchor Point Fire Department to train new members.
- Provided continuing medical education courses to providers.

FIRE - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	42,735 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	381,401	391,830	383,611	383,611	390,101	6,490	1.7%
5102	Fringe Benefits	227,917	359,604	211,880	211,880	220,590	8,710	4.1%
5112	PERS RELIEF	58,388	0	58,388	0	0	0	0.0%
5103	Part Time Empl	0	31,421	28,722	28,722	29,354	632	2.2%
5104	Fringe Ben P/T	0	4,714	4,446	4,446	4,544	98	2.2%
5105	Overtime	19,363	19,515	23,267	23,267	25,964	2,697	11.6%
5107	Part Time Overtime	0	380	0	0	130	130	0.0%
	Total Salaries and Benefits	687,070	807,465	710,315	651,927	670,683	18,756	2.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,410	2,305	3,500	3,500	3,000	(500)	-14.3%
5202	Opr Supplies	25,914	18,984	30,500	30,500	26,500	(4,000)	-13.1%
5203	Fuel/Lube	7,904	9,256	10,000	10,000	10,000	0	0.0%
5206	Food/Staples	3,217	4,752	5,000	5,000	5,000	0	0.0%
5207	Veh/Boat Maint	1,553	8,583	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	1,973	5,432	5,000	5,000	5,000	0	0.0%
5209	Bldg/Grds Maint	1,697	3,055	4,000	4,000	4,000	0	0.0%
5210	Prof & Spec Svc	33,277	34,903	47,000	47,000	40,000	(7,000)	-14.9%
5214	Rents & Leases	4,541	7,603	7,000	7,000	7,000	0	0.0%
5215	Communications	12,573	14,225	13,000	13,000	14,000	1,000	7.7%
5216	Postage/Freight	1,434	558	1,500	1,500	1,000	(500)	-33.3%
5217	Electricity	18,325	24,439	20,000	20,000	23,000	3,000	15.0%
5218	Water	1,583	1,526	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,662	1,699	2,000	2,000	2,000	0	0.0%
5220	Refuse/Disposal	1,117	1,109	1,500	1,500	1,500	0	0.0%
5221	Property Ins	1,723	1,858	2,068	2,068	2,068	0	0.0%
5222	Auto Insurance	17,054	17,588	18,517	18,517	18,517	0	0.0%
5223	Liability Ins	5,977	4,773	4,489	4,489	4,489	0	0.0%
5227	Advertising	2,037	817	1,500	1,500	1,500	0	0.0%
5231	Tools/Equip	20,410	11,739	22,000	22,000	17,000	(5,000)	-22.7%
5235	Membership/Dues	2,207	3,200	2,300	2,300	2,800	500	21.7%
5236	Transportation	982	3,379	4,000	4,000	4,000	0	0.0%
5237	Subsistence	877	2,794	3,750	3,750	3,750	0	0.0%
5252	Credit Card Expenses	37	35	45	45	45	0	0.0%
5280	Volunterr Incen	21,237	24,813	35,000	35,000	30,000	(5,000)	-14.3%
5601	Clothng/Uniform	150	1,179	4,500	4,500	2,500	(2,000)	-44.4%
5602	Safety Equip	3,955	17,709	27,000	27,000	25,000	(2,000)	-7.4%
5603	Employee Train	27,492	23,931	31,000	31,000	30,000	(1,000)	-3.2%
5604	Public Ed	913	1,388	2,000	2,000	2,000	0	0.0%
5621	Unidentified Credit Card Amt	0	999	0	0	0	0	0.0%
	Total Maint. and Operations	225,232	254,632	315,169	315,169	292,669	(22,500)	-7.1%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	15,000	0	0	0	0	0	0.0%
	Total C/O, Transfers & Reserves	15,000	0	0	0	0	0	0.0%
<u>Debt Payment</u>								
5607	Debt Payments	0	0	0	0	0	0	0.0%
5608	Interest Exp	0	0	0	0	0	0	0.0%
	Total Debt Payment	0	0	0	0	0	0	0.0%
	Total	927,302	1,062,097	1,025,484	967,096	963,352	(3,744)	-0.4%

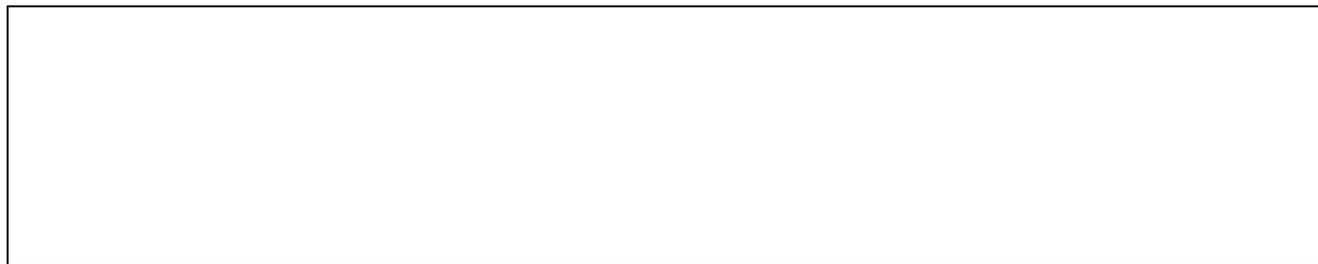
0150 FIRE - ADMINISTRATION				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	129,668	133,547	136,260	136,260	136,527	267	0.2%
5102	Fringe Benefits	77,565	200,923	72,891	72,891	74,996	2,105	2.9%
5112	PERS RELIEF	20,972	-	20,972	-	0	0	0.0%
5103	Part Time Empl	-	-	-	-	0	0	0.0%
5104	Fringe Ben P/T	-	-	-	-	0	0	0.0%
5105	Overtime	11,640	11,183	8,694	8,694	11,070	2,376	27.3%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	239,846	345,653	238,817	217,844	222,593	4,748	2.2%
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,410	2,305	3,500	3,500	3,000	(500)	-14.3%
5202	Opr Supplies	3,730	1,572	4,500	4,500	3,500	(1,000)	-22.2%
5203	Fuel/Lube	7,904	9,256	10,000	10,000	10,000	0	0.0%
5206	Food/Staples	3,217	4,752	5,000	5,000	5,000	0	0.0%
5207	Veh/Boat Maint	1,553	8,583	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	1,973	5,432	5,000	5,000	5,000	0	0.0%
5209	Bldg/Grds Maint	1,697	3,055	4,000	4,000	4,000	0	0.0%
5210	Prof & Spec Svc	13,967	13,872	14,000	14,000	14,000	0	0.0%
5214	Rents & Leases	4,541	7,603	7,000	7,000	7,000	0	0.0%
5215	Communications	12,573	14,225	13,000	13,000	14,000	1,000	7.7%
5216	Postage/Freight	1,434	558	1,500	1,500	1,000	(500)	-33.3%
5217	Electricity	18,325	24,439	20,000	20,000	23,000	3,000	15.0%
5218	Water	1,583	1,526	2,000	2,000	2,000	0	0.0%
5219	Sewer	1,662	1,699	2,000	2,000	2,000	0	0.0%
5220	Refuse/Disposal	1,117	1,109	1,500	1,500	1,500	0	0.0%
5221	Property Ins	1,723	1,858	2,068	2,068	2,068	0	0.0%
5222	Auto Insurance	17,054	17,588	18,517	18,517	18,517	0	0.0%
5223	Liability Ins	5,977	4,773	4,489	4,489	4,489	0	0.0%
5227	Advertising	2,037	817	1,500	1,500	1,500	0	0.0%
5231	Tools/Equip	3,717	475	8,000	8,000	6,000	(2,000)	-25.0%
5235	Membership/Dues	924	2,009	1,000	1,000	1,500	500	50.0%
5236	Transportation	982	3,379	1,500	1,500	1,500	0	0.0%
5237	Subsistence	729	2,794	1,250	1,250	1,250	0	0.0%
5252	Credit Card Expenses	37	35	45	45	45	0	0.0%
5280	Volunteer Incen	21,237	24,813	35,000	35,000	30,000	(5,000)	-14.3%
5601	Clothing/Uniform	-	-	1,500	1,500	500	(1,000)	-66.7%
5602	Safety Equip	-	-	-	-	-	0	0.0%
5603	Employee Train	2,561	1,767	3,500	3,500	2,500	(1,000)	-28.6%
5621	Unidentified Credit Card Amt	-	999	-	-	-	0	0.0%
	Total Maint. and Operations	135,666	161,292	176,369	176,369	169,869	(6,500)	-3.7%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	15,000	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	15,000	-	-	-	-	-	0.0%
	Total	390,512	506,945	415,186	394,213	392,462	(1,752)	-0.4%



0151 FIRE SERVICES				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	125,867	129,142	123,676	123,676	126,787	3,111	2.5%
5102	Fringe Benefits	75,187	79,341	69,495	69,495	72,797	3,302	4.8%
5112	PERS RELIEF	18,748	-	18,748	-	0	0	0.0%
5103	P/T Employees	-	-	14,361	14,361	14,677	316	2.2%
5104	Fringe Benefits P/T	-	-	2,223	2,223	2,272	49	2.2%
5105	Overtime	3,862	4,166	7,287	7,287	7,447	160	2.2%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		223,664	212,649	235,789	217,041	223,980	6,939	3.2%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	7,186	2,821	10,000	10,000	7,000	(3,000)	-30.0%
5210	Prof & Spec Svc	12,036	15,587	25,000	25,000	20,000	(5,000)	-20.0%
5231	Tools/Equip	15,346	8,557	10,000	10,000	8,000	(2,000)	-20.0%
5235	Membership/Dues	1,259	1,166	1,200	1,200	1,200	0	0.0%
5236	Transportation	-	-	2,500	2,500	2,500	0	0.0%
5237	Subsistence	148	-	2,500	2,500	2,500	0	0.0%
5601	Uniforms	150	962	1,500	1,500	1,000	(500)	-33.3%
5602	Safety Equip	1,436	15,085	20,000	20,000	20,000	0	0.0%
5603	Employee Train	13,451	8,531	12,500	12,500	12,500	0	0.0%
5604	Public Ed	913	856	1,500	1,500	1,500	0	0.0%
Total Maint. and Operations		51,924	53,565	86,700	86,700	76,200	(10,500)	-12.1%
<u>Debt Payments</u>								
5607	Debt Payments	-	-	-	-	0	0	0.0%
5608	Interest Exp	-	-	-	-	0	0	0.0%
Total Debt Payments		-	-	-	-	-	0	0.0%
Total		275,588	266,214	322,489	303,741	300,180	(3,561)	-1.2%



0152 Emergency Medical Services				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	125,866	129,141	123,676	123,676	126,787	3,111	2.5%
5102	Fringe Benefits	75,165	79,340	69,495	69,495	72,797	3,302	4.8%
5112	PERS RELIEF	18,668	-	18,668	-	0	0	0.0%
5103	P/T Employees	-	31,421	14,361	14,361	14,677	316	2.2%
5104	Fringe Benefits P/T	-	4,714	2,223	2,223	2,272	49	2.2%
5105	Overtime	3,861	4,166	7,287	7,287	7,447	160	2.2%
5107	P/T Overtime	-	380	-	-	130	130	0.0%
	Total Salaries and Benefits	223,560	249,163	235,709	217,041	224,110	7,068	3.3%
Maintenance and Operations								
5202	Opr Supplies	14,998	14,591	16,000	16,000	16,000	0	0.0%
5210	Prof & Spec Svc	7,273	5,444	8,000	8,000	6,000	(2,000)	-25.0%
5231	Tools/Equip	1,346	2,708	4,000	4,000	3,000	(1,000)	-25.0%
5235	Membership/Dues	25	25	100	100	100	0	0.0%
5601	Uniforms	-	217	1,500	1,500	1,000	(500)	-33.3%
5602	Safety Equip	2,519	2,624	7,000	7,000	5,000	(2,000)	-28.6%
5603	Employee Train	11,480	13,633	15,000	15,000	15,000	0	0.0%
5604	Public Ed	-	532	500	500	500	0	0.0%
	Total Maint. and Operations	37,642	39,775	52,100	52,100	46,600	(5,500)	-10.6%
	Total	261,202	288,938	287,809	269,141	270,710	1,568	0.6%





POLICE ADMINISTRATION (100-0160)

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

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

POLICE DISPATCH (100-0161)

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

POLICE INVESTIGATION (100-0162)

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

POLICE PATROL (100-0163)

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

JAIL (100-0164)

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

ANIMAL CONTROL (100-0165)

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

Police - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	1,354,802	1,426,270	1,548,907	1,548,907	1,495,580	(53,328)	-3.4%
5102	Fringe Benefits	823,767	1,259,068	800,930	800,930	784,954	(15,976)	-2.0%
5112	PERS RELIEF	221,110	0	221,110	0	0	0	0.0%
5103	Part Time Empl	41,649	34,919	23,092	23,092	46,594	23,502	101.8%
5104	Fringe Ben P/T	4,477	3,971	2,408	2,408	3,797	1,390	57.7%
5105	Overtime	286,121	253,067	196,229	196,229	200,207	3,978	2.0%
5107	Part Time Overtime	3,622	2,546	7,308	7,308	7,308	0	0.0%
	Total Salaries and Benefits	2,735,547	2,979,840	2,799,984	2,578,874	2,538,440	(40,434)	-1.6%
Maintenance and Operations								
5201	Office Supplies	7,877	8,481	11,000	11,000	11,000	0	0.0%
5202	Opr Supplies	18,745	17,676	21,600	21,600	21,600	0	0.0%
5203	Fuel/Lube	79,076	57,667	55,200	55,200	50,200	(5,000)	-9.1%
5205	Ammunition	11,749	20,394	18,000	18,000	18,000	0	0.0%
5206	Food/Staples	29,575	29,558	22,000	22,000	22,000	0	0.0%
5207	Veh/Boat Maint	4,072	2,648	5,500	5,500	5,500	0	0.0%
5208	Equipment Maint	9,449	4,105	9,500	9,500	9,500	0	0.0%
5209	Bldg/Grds Maint	10,286	12,332	13,500	13,500	13,500	0	0.0%
5210	Prof & Spec Svc	157,659	179,059	164,130	164,130	164,239	109	0.1%
5214	Rents & Leases	13,095	13,605	13,500	13,500	13,500	0	0.0%
5215	Communications	46,193	36,682	37,200	37,200	37,200	0	0.0%
5216	Postage/Freight	3,590	2,769	3,900	3,900	3,900	0	0.0%
5217	Electricity	32,983	38,013	36,750	36,750	36,750	0	0.0%
5218	Water	2,979	3,171	4,600	4,600	3,650	(950)	-20.7%
5219	Sewer	3,118	3,329	5,600	5,600	3,700	(1,900)	-33.9%
5220	Refuse/Disposal	1,163	1,307	2,000	2,000	2,000	0	0.0%
5221	Property Ins	2,092	2,163	2,315	2,315	2,315	0	0.0%
5222	Auto Insurance	13,532	14,809	15,155	15,155	15,155	0	0.0%
5223	Liability Ins	109,042	110,402	115,373	115,373	115,373	0	0.0%
5227	Advertising	4,106	2,832	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	24,471	16,136	34,500	34,500	30,000	(4,500)	-13.0%
5233	Computer related items	513	0	0	0	0	0	0.0%
5235	Membership/Dues	688	868	1,250	1,250	1,250	0	0.0%
5236	Transportation	4,940	2,450	3,900	3,900	4,400	500	12.8%
5237	Subsistence	1,193	1,742	1,800	1,800	2,100	300	16.7%
5242	Janitorial	0	0	600	600	600	0	0.0%
5244	Snow Removal	6,345	8,640	6,500	6,500	6,500	0	0.0%
5252	Credit Card Expenses	37	35	50	50	50	0	0.0%
5254	Over/Short	(1)	(10)	50	50	50	0	0.0%
5601	Clothng/Uniform	20,967	24,188	25,000	25,000	20,500	(4,500)	-18.0%
5603	Employee Train	30,654	35,726	39,000	39,000	39,000	0	0.0%
5625	Impound Costs	2,281	2,700	2,500	2,500	2,500	0	0.0%
5626	Jail Laundry	6,609	10,127	6,700	6,700	6,700	0	0.0%
5630	Haven House	12,350	12,350	14,000	14,000	14,000	0	0.0%
5901	C/O Equipment	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	671,428	675,954	695,673	695,673	679,732	(15,941)	-2.3%
Capital Outlay, Transfers and Reserves								
5903	Building/Grounds Improv	0	0	0	0	0	0	0.0%
5990	Transfers To	15,000	0	0	0	0	0	0.0%
	Total C/O, Transfers & Reserves	15,000	0	0	0	0	0	0.0%
	Total	3,421,975	3,655,794	3,495,657	3,274,547	3,218,172	(56,375)	-1.7%

0160 Police - Administration				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	92,938	94,738	94,703	94,703	99,966	5,263	5.6%
5102	Fringe Benefits	29,878	435,363	25,543	25,543	28,065	2,522	9.9%
5112	PERS RELIEF	221,110	-	221,110	-	0	0	0.0%
5103	Part Time Empl	6,066	1,976	6,712	6,712	0	(6,712)	-100.0%
5104	Fringe Ben P/T	501	160	547	547	0	(547)	-100.0%
5105	Overtime	1,032	451	1,500	1,500	1,500	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	351,525	532,687	350,115	129,005	129,531	526	0.4%
Maintenance and Operations								
5201	Office Supplies	877	649	1,000	1,000	1,000	0	0.0%
5202	Opr Supplies	7,087	5,724	8,000	8,000	8,000	0	0.0%
5203	Fuel/Lube	52,254	49,241	40,000	40,000	35,000	(5,000)	-12.5%
5205	Ammunition	11,749	20,394	18,000	18,000	18,000	0	0.0%
5206	Food/Staples	1,233	1,929	1,500	1,500	1,500	0	0.0%
5207	Veh/Boat Maint	3,475	2,640	4,000	4,000	4,000	0	0.0%
5208	Equipment Maint	9,371	4,105	8,500	8,500	8,500	0	0.0%
5209	Bldg/Grds Maint	2,865	4,521	5,000	5,000	5,000	0	0.0%
5210	Prof & Spec Svc	9,157	12,318	17,000	17,000	17,000	0	0.0%
5214	Rents & Leases	6,926	7,252	6,500	6,500	6,500	0	0.0%
5215	Communications	45,944	36,389	36,000	36,000	36,000	0	0.0%
5216	Postage/Freight	89	126	400	400	400	0	0.0%
5217	Electricity	18,300	21,022	20,000	20,000	20,000	0	0.0%
5218	Water	1,659	1,558	2,500	2,500	2,000	(500)	-20.0%
5219	Sewer	1,765	1,713	3,000	3,000	2,000	(1,000)	-33.3%
5220	Refuse/Disposal	878	987	1,500	1,500	1,500	0	0.0%
5221	Property Ins	1,315	1,414	1,570	1,570	1,570	0	0.0%
5222	Auto Insurance	13,532	14,809	15,155	15,155	15,155	0	0.0%
5223	Liability Ins	35,046	32,550	32,690	32,690	32,690	0	0.0%
5227	Advertising	4,106	2,832	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	12,940	6,498	15,000	15,000	10,500	(4,500)	-30.0%
5235	Membership/Dues	551	868	1,000	1,000	1,000	0	0.0%
5236	Transportation	3,396	943	2,000	2,000	2,000	0	0.0%
5237	Subsistence	800	1,263	1,000	1,000	1,000	0	0.0%
5242	Janitorial	-	-	600	600	600	0	0.0%
5244	Snow Removal	6,345	8,640	4,000	4,000	4,000	0	0.0%
5252	Credit Card Expenses	37	35	50	50	50	0	0.0%
5254	Over/Short	(1)	(10)	50	50	50	0	0.0%
5601	Clothng/Uniform	5,989	7,859	8,000	8,000	6,000	(2,000)	-25.0%
5603	Employee Train	23,268	26,570	25,000	25,000	25,000	0	0.0%
5625	Impound Costs	2,281	2,700	2,500	2,500	2,500	0	0.0%
5630	Haven House	12,350	12,350	14,000	14,000	14,000	0	0.0%
5901	C/O Equipment	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	295,585	289,889	298,515	298,515	285,515	(13,000)	-4.4%
Capital Outlay, Transfers and Reserves								
5903	Building/Grounds Improv	-	-	-	-	0	0	0.0%
5990	Transfers To	15,000	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	15,000	-	-	-	-	0	0.0%
	Total	662,109	822,576	648,630	427,520	415,046	(12,474)	-2.9%

Note: This budget does not provide any money for fleet reserves. The Police Department fleet is in need of a multi-vehicle replacement.

0161 Police - Dispatch				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	249,729	302,189	361,395	361,395	328,740	(32,655)	-9.0%
5102	Fringe Benefits	142,348	156,038	199,458	199,458	190,506	(8,952)	-4.5%
5112	PERS RELIEF	0	0	0	0	0	0	0.0%
5103	P/T Employees	1,045	0	0	0	19,778	19,778	0.0%
5104	Fringe Benefits P/T	85	0	0	0	1,612	1,612	0.0%
5105	Overtime	120,214	121,425	50,000	50,000	50,000	0	0.0%
5107	P/T Overtime	925	0	308	308	308	0	0.0%
Total Salaries and Benefits		514,347	579,652	611,162	611,162	590,945	(20,217)	-3.3%
Maintenance and Operations								
5201	Office Supplies	3,993	7,094	8,000	8,000	8,000	0	0.0%
5202	Opr Supplies	2,928	2,035	3,100	3,100	3,100	0	0.0%
5208	Equipment Maint	0	0	0	0	0	0	0.0%
5210	Prof & Spec Svc	514	7,037	750	750	750	0	0.0%
5214	Rents & Leases	6,169	6,353	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	3,001	2,584	3,000	3,000	3,000	0	0.0%
5231	Tools/Equip	2,595	3,270	4,000	4,000	4,000	0	0.0%
5233	Computer related items	513	0	0	0	0	0	0.0%
5235	Membership/Dues	137	0	250	250	250	0	0.0%
5601	Clothng/Uniform	2,987	2,764	4,500	4,500	3,000	(1,500)	-33.3%
5603	Employee Train	4,769	6,559	11,000	11,000	11,000	0	0.0%
Total Maint. and Operations		27,607	37,695	41,600	41,600	40,100	(1,500)	-3.6%
Total		541,954	617,348	652,762	652,762	631,045	(21,717)	-3.3%

Reduction in personnel costs are due to not filling a position that went vacant in 2015.

0162 Police - Investigation				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	138,641	148,312	148,291	148,291	109,980	(38,311)	-25.8%
5102	Fringe Benefits	87,111	90,501	72,212	72,212	54,194	(18,019)	-25.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	24,476	17,764	20,000	20,000	20,259	259	1.3%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	250,227	256,577	240,503	240,503	184,433	(56,071)	-23.3%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	4,291	5,888	7,000	7,000	7,000	0	0.0%
5210	Prof & Spec Svc	18,540	24,971	13,000	13,000	13,000	0	0.0%
5231	Tools/Equip	2,805	2,968	7,000	7,000	7,000	0	0.0%
5236	Transportation	1,350	1,292	1,000	1,000	1,500	500	50.0%
5237	Subsistence	393	449	300	300	600	300	100.0%
	Total Maint. and Operations	27,379	35,568	28,300	28,300	29,100	800	2.8%
	Total	277,606	292,145	268,803	268,803	213,533	(55,271)	-20.6%



0163 Police - Patrol				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	580,441	591,873	572,689	572,689	704,957	132,268	23.1%
5102	Fringe Benefits	369,897	375,457	295,177	295,177	370,532	75,354	25.5%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	96,074	68,247	78,425	78,425	82,144	3,720	4.7%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
<u>Total Salaries and Benefits</u>		<u>1,046,412</u>	<u>1,035,578</u>	<u>946,291</u>	<u>946,291</u>	<u>1,157,633</u>	<u>211,342</u>	<u>22.3%</u>
<u>Maintenance and Operations</u>								
5202	Opr Supplies	-	-	-	-	0	0	0.0%
5210	Professional & Special Service	440	-	-	-	0	0	0.0%
5601	Clothng/Uniform	8,280	6,722	7,000	7,000	7,000	0	0.0%
5603	Employee Train	954	-	-	-	0	0	0.0%
<u>Total Maint. and Operations</u>		<u>9,674</u>	<u>6,722</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.0%</u>
<u>Total</u>		<u>1,056,085</u>	<u>1,042,299</u>	<u>953,291</u>	<u>953,291</u>	<u>1,164,633</u>	<u>211,342</u>	<u>22.2%</u>

Part of the increased personnel costs in patrol are due to a reallocation of personnel costs improperly charged to the jail in previous years.

0164 Jail				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	293,053	289,157	371,829	371,829	251,936	(119,894)	-32.2%
5102	Fringe Benefits	194,534	201,709	208,539	208,539	141,657	(66,882)	-32.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	34,537	32,944	16,380	16,380	26,816	10,436	63.7%
5104	Fringe Benefits P/T	3,891	3,811	1,861	1,861	2,185	325	17.5%
5105	Overtime	44,325	45,179	46,304	46,304	46,304	0	0.0%
5107	P/T Overtime	2,697	2,546	7,000	7,000	7,000	0	0.0%
	Total Salaries and Benefits	573,037	575,346	651,913	651,913	475,899	(176,015)	-27.0%
Maintenance and Operations								
5201	Office Supplies	3,007	738	2,000	2,000	2,000	0	0.0%
5202	Opr Supplies	4,439	4,029	3,500	3,500	3,500	0	0.0%
5203	Fuel/Lube	2,191	47	2,000	2,000	2,000	0	0.0%
5206	Food/Staples	28,342	27,629	20,000	20,000	20,000	0	0.0%
5207	Vehicle Maintenance	597	8	1,500	1,500	1,500	0	0.0%
5208	Equipment Maintenance	78	-	-	-	-	0	0.0%
5209	Bldg/Grds Maint	4,971	4,967	5,500	5,500	5,500	0	0.0%
5210	Prof & Spec Svc	4,190	3,843	3,500	3,500	3,500	0	0.0%
5216	Postage	500	59	500	500	500	0	0.0%
5217	Electricity	8,907	10,469	11,000	11,000	11,000	0	0.0%
5218	Water	415	531	600	600	550	(50)	-8.3%
5219	Sewer	441	464	800	800	500	(300)	-37.5%
5223	Liability Ins	72,838	77,066	81,944	81,944	81,944	0	0.0%
5231	Tools/Equip	6,130	3,401	8,500	8,500	8,500	0	0.0%
5236	Transportation	194	215	900	900	900	0	0.0%
5237	Subsistence	-	30	500	500	500	0	0.0%
5601	Clothng/Uniform	3,711	6,844	5,500	5,500	4,500	(1,000)	-18.2%
5603	Employee Train	1,662	2,597	3,000	3,000	3,000	0	0.0%
5626	Jail Laundry	6,609	10,127	6,700	6,700	6,700	0	0.0%
	Total Maint. and Operations	149,223	153,063	157,944	157,944	156,594	(1,350)	-0.9%
Capital Outlay, Transfers and Reserves								
5903	C/O Building & Improvements	-	-	-	-	0	0	0.0%
5990	Transfers To	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	0	0.0%
	Total	722,260	728,409	809,857	809,857	632,493	(177,365)	-21.9%

Personnel cost reductions are due to not filling a vacant jail officer position in 2015 and reallocating some personnel costs to other divisions.

0165 Animal Control				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees							
5102	Fringe Benefits							
5112	PERS RELIEF							
5103	P/T Employees							
5104	Fringe Benefits P/T							
5105	Overtime							
5107	P/T Overtime							
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	-	-	-	-	0	0	0.0%
5203	Fuel/Lube	24,631	8,379	13,200	13,200	13,200	0	0.0%
5206	Food/Staples	-	-	500	500	500	0	0.0%
5208	Equipment Maint	-	-	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	2,450	2,844	3,000	3,000	3,000	0	0.0%
5210	Prof & Spec Svc	124,818	130,889	129,880	129,880	129,989	109	0.1%
5215	Communications	250	293	1,200	1,200	1,200	0	0.0%
5217	Electricity	5,775	6,522	5,750	5,750	5,750	0	0.0%
5218	Water	905	1,083	1,500	1,500	1,100	(400)	-26.7%
5219	Sewer	911	1,152	1,800	1,800	1,200	(600)	-33.3%
5220	Refuse/Disposal	285	320	500	500	500	0	0.0%
5221	Property Ins	777	749	745	745	745	0	0.0%
5223	Liability Ins	1,158	786	739	739	739	0	0.0%
5244	Snow Removal	-	-	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	161,960	153,017	162,314	162,314	161,423	(891)	-0.5%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	-	-	0	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	0	0.0%
	Total	161,960	153,017	162,314	162,314	161,423	(891)	-0.5%

There are no program changes currently scheduled for Animal Control in 2016. The current contract ends on 1-1-2017 but could be renewed at the existing rate for one additional two year period.



PUBLIC WORKS: ADMINISTRATION (0170)

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

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

PUBLIC WORKS GENERAL MAINTENANCE (0171)

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

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

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

PUBLIC WORKS GRAVEL ROADS (0172)

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

PUBLIC WORKS PAVED STREETS (0173)

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

PUBLIC WORKS SNOW REMOVAL (0174)

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

PUBLIC WORKS PARKS & RECREATION (0175)

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

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

PUBLIC WORKS MOTOR POOL (0176)

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

PUBLIC WORKS ENGINEERING/INSPECTION (0177)

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

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

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

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

PUBLIC WORKS JANITORIAL (0178)

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

Public WORKS - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	698,752	691,820	851,832	851,832	769,479	(82,354)	-9.7%
5102	Fringe Benefits	454,241	702,939	485,299	485,299	478,970	(6,328)	-1.3%
5112	PERS RELIEF	117,241	0	117,241	0	0	0	0.0%
5103	Part Time Empl	86,983	105,255	99,664	99,664	87,606	(12,058)	-12.1%
5104	Fringe Ben P/T	18,387	26,544	20,309	20,309	12,563	(7,746)	-38.1%
5105	Overtime	32,821	37,587	43,750	43,750	44,116	366	0.8%
5107	Part Time Overtime	318	1,262	844	844	907	63	7.4%
Total Salaries and Benefits		1,408,743	1,565,407	1,618,939	1,501,698	1,393,640	(108,058)	-7.2%
Maintenance and Operations								
5201	Office Supplies	3,808	6,173	3,900	3,900	3,900	0	0.0%
5202	Opr Supplies	144,694	132,952	152,200	152,200	158,650	6,450	4.2%
5203	Fuel/Lube	133,911	125,545	156,410	156,410	130,750	(25,660)	-16.4%
5204	Chemicals	79,296	80,105	79,000	79,000	107,000	28,000	35.4%
5207	Veh/Boat Maint	170,655	221,411	175,000	175,000	200,000	25,000	14.3%
5208	Equipment Maint	3,961	2,699	9,200	9,200	8,200	(1,000)	-10.9%
5209	Bldg/Grds Maint	27,030	33,500	35,000	35,000	34,500	(500)	-1.4%
5210	Prof & Spec Svc	79,814	94,899	87,600	87,600	95,400	7,800	8.9%
5213	Survey/Appraisal	286	218	2,500	2,500	2,500	0	0.0%
5214	Rents & Leases	13,316	14,351	32,700	32,700	20,200	(12,500)	-38.2%
5215	Communications	27,758	26,505	25,850	25,850	23,500	(2,350)	-9.1%
5216	Postage/Freight	909	1,113	1,000	1,000	1,000	0	0.0%
5217	Electricity	52,283	76,976	54,786	54,786	66,000	11,214	20.5%
5218	Water	16,730	14,821	21,500	21,500	15,500	(6,000)	-27.9%
5219	Sewer	15,152	19,751	17,000	17,000	21,100	4,100	24.1%
5220	Refuse/Disposal	1,021	1,345	5,700	5,700	2,200	(3,500)	-61.4%
5221	Property Ins	1,684	1,859	2,119	2,119	438	(1,681)	-79.3%
5222	Auto Insurance	11,942	12,389	13,104	13,104	13,087	(17)	-0.1%
5223	Liability Ins	24,245	22,224	11,251	11,251	11,588	337	3.0%
5227	Advertising	629	325	1,650	1,650	1,650	0	0.0%
5231	Tools/Equip	17,479	26,933	28,550	28,550	31,950	3,400	11.9%
5233	Computer/Related Items	0	334	1,150	1,150	1,150	0	0.0%
5235	Membership/Dues	342	250	750	750	750	0	0.0%
5236	Transportation	2,838	2,725	2,400	2,400	2,800	400	16.7%
5237	Subsistence	707	699	300	300	300	0	0.0%
5238	Printing/Binding	133	490	750	750	750	0	0.0%
5251	Pioneer Beautif	949	758	750	750	750	0	0.0%
5252	Credit Card Expenses	37	91	80	80	80	0	0.0%
5254	Over/Short	0	(17)	0	0	0	0	0.0%
5282	City Hall Bld M	4,735	9,812	15,000	15,000	10,000	(5,000)	-33.3%
5283	Library Bld Mnt	13,814	15,254	25,000	25,000	16,000	(9,000)	-36.0%
5284	Police Bld Mait	2,503	2,043	6,000	6,000	2,500	(3,500)	-58.3%
5285	Fire Bld Maint	606	1,123	3,700	3,700	2,500	(1,200)	-32.4%
5286	Old School Main	3,029	1,245	3,000	3,000	3,000	0	0.0%
5287	Animal Control Maintenance	195	743	3,000	3,000	1,500	(1,500)	-50.0%
5292	City Hall Mpool	0	44	500	500	500	0	0.0%
5293	Police Mpool	7,212	29,442	21,000	21,000	30,000	9,000	42.9%
5294	Fire Mpool	10,619	12,265	15,500	15,500	15,500	0	0.0%
5601	Clothng/Uniform	6,611	6,441	6,800	6,800	6,800	0	0.0%
5602	Safety Equip	6,030	9,487	10,350	10,350	9,450	(900)	-8.7%
5603	Employee Training	5,880	3,102	13,600	13,600	9,400	(4,200)	-30.9%
5604	Public Education	0	0	500	500	0	(500)	-100.0%
5607	Debt Payments	0	0	0	0	0	0	0.0%
5608	Debt Repayment Interest	0	0	0	0	0	0	0.0%
5815	Parks & Recreation Board	584	944	2,000	2,000	1,000	(1,000)	-50.0%
Total Maint. and Operations		893,427	1,013,367	1,048,150	1,048,150	1,063,843	15,693	1.5%
Capital Outlay, Transfers and Reserves								
5901	C/O Equipment						0	0.0%
5990	Transfers To	52,271	131	131	131	97,131	97,000	74046.1%
Total C/O, Transfers & Reserves		52,271	131	131	131	97,131	97,000	74046.1%
Total		2,354,441	2,578,905	2,667,220	2,549,979	2,554,615	4,636	0.2%

0170 Public Works - Admin				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	117,155	125,766	55,463	55,463	50,383	(5,080)	-9.2%
5102	Fringe Benefits	62,117	303,256	28,870	28,870	31,581	2,711	9.4%
5112	PERS RELIEF	104,982	-	104,982	-	0	0	0.0%
5103	Part Time Empl	2,180	5,531	8,768	8,768	0	(8,768)	-100.0%
5104	Fringe Ben P/T	135	422	7,315	7,315	0	(7,315)	-100.0%
5105	Overtime	1,022	1,676	1,060	1,060	1,060	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	287,591	436,651	206,459	101,477	83,024	(18,452)	-18.2%
Maintenance and Operations								
5201	Office Supplies	2,861	4,317	2,150	2,150	2,150	0	0.0%
5202	Opr Supplies	5,346	4,128	4,400	4,400	4,100	(300)	-6.8%
5207	Veh/Boat Maint	-	-	-	-	0	0	0.0%
5208	Equipment Maint	-	43	1,000	1,000	500	(500)	-50.0%
5210	Prof & Spec Svc	1,992	5,340	3,900	3,900	8,700	4,800	123.1%
5214	Rents & Leases	5,346	4,726	5,200	5,200	5,200	0	0.0%
5215	Communications	27,758	26,505	24,500	24,500	23,500	(1,000)	-4.1%
5216	Postage/Freight	909	1,113	1,000	1,000	1,000	0	0.0%
5221	Property Ins	1,684	1,859	2,119	2,119	438	(1,681)	-79.3%
5222	Auto Insurance	11,942	12,389	13,104	13,104	13,087	(17)	-0.1%
5223	Liability Ins	24,245	22,224	11,251	11,251	11,588	337	3.0%
5227	Advertising	430	-	500	500	500	0	0.0%
5231	Tools/Equip	573	2,010	3,750	3,750	2,100	(1,650)	-44.0%
5235	Membership/Dues	-	250	100	100	100	0	0.0%
5236	Transportation	970	1,022	900	900	900	0	0.0%
5237	Subsistence	707	699	300	300	300	0	0.0%
5252	Credit Card Expenses	37	35	-	-	0	0	0.0%
5254	Over/Short	-	(17)	-	-	0	0	0.0%
5602	Safety Equip	641	1,140	1,600	1,600	1,200	(400)	-25.0%
5603	Employee Train	550	651	3,500	3,500	1,300	(2,200)	-62.9%
	Total Maint. and Operations	85,993	88,434	79,274	79,274	76,663	(2,611)	-3.3%
Capital Outlay, Transfers and Reserves								
5990	Transfers To	52,271	131	131	131	97,131	97,000	74046.1%
	Total C/O, Transfers & Reserves	52,271	131	131	131	97,131	97,000	74046.1%
5607	Debt Payments	-	-	-	-	0	0	0.0%
5608	Debt Repayment Interest	-	-	-	-	0	0	0.0%
	Total Debt Payment	-	-	-	-	-	0	0.0%
	Total	425,856	525,216	285,864	180,882	256,819	75,937	42.0%

Personnel: Based on prior experiences, an estimated of \$6,848 unemployment claims are factored in as part of fringe benefits (5102).

Non personnel:

Anticipated increases for line items 5217, 5219, 5220, and 5231. Energy (5203, none electricity) cost will see a reduction. 25% of each of the line items 5203,5217,5218,5219, and 5220 will be directly allocated to Water & Sewer Funds.

Building maintenances (City Hall, Police, Fire, Library, and animal shelter) are cut significantly.

0171 GENERAL MAINTENANCE				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	111,052	107,826	105,936	105,936	106,592	656	0.6%
5102	Fringe Benefits	79,103	80,712	60,719	60,719	69,902	9,183	15.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	14,119	6,819	5,793	5,793	5,953	160	2.8%
5104	Fringe Benefits P/T	2,116	4,524	791	791	854	63	8.0%
5105	Overtime	3,085	5,913	4,372	4,372	4,372	0	0.0%
5107	P/T Overtime	226	179	377	377	377	0	0.0%
	Total Salaries and Benefits	209,701	205,974	177,987	177,987	188,049	10,062	5.7%
Maintenance and Operations								
5202	Opr Supplies	5,780	9,137	5,750	5,750	6,500	750	13.0%
5203	Fuel/Lube	11,520	4,346	14,500	14,500	6,750	(7,750)	-53.4%
5208	Equipment Maint	2,309	1,660	4,200	4,200	4,200	0	0.0%
5209	Bldg/Grds Maint	13,357	15,260	14,500	14,500	14,500	0	0.0%
5210	Prof & Spec Svc	5,962	7,134	8,000	8,000	8,000	0	0.0%
5215	Communications	-	-	500	500	0	(500)	-100.0%
5217	Electricity	23,279	26,664	22,286	22,286	30,000	7,714	34.6%
5218	Water	3,595	2,711	3,500	3,500	3,500	0	0.0%
5219	Sewer	3,893	3,349	3,000	3,000	3,600	600	20.0%
5220	Refuse/Disposal	1,021	1,345	1,200	1,200	2,200	1,000	83.3%
5227	Advertising	-	-	-	-	0	0	0.0%
5231	Tools/Equip	4,247	3,477	4,300	4,300	5,300	1,000	23.3%
5282	City Hall Bld M	4,735	9,812	15,000	15,000	10,000	(5,000)	-33.3%
5283	Library Bld Mnt	13,814	15,254	25,000	25,000	16,000	(9,000)	-36.0%
5284	Police Bld Mait	2,503	2,043	6,000	6,000	2,500	(3,500)	-58.3%
5285	Fire Bld Maint	606	1,123	3,700	3,700	2,500	(1,200)	-32.4%
5286	Old School Main	3,029	1,245	3,000	3,000	3,000	0	0.0%
5287	Animal Control Maintenance	195	743	3,000	3,000	1,500	(1,500)	-50.0%
5602	Safety Equip	3,819	4,999	5,500	5,500	5,000	(500)	-9.1%
5603	Employee Train	2,716	1,051	4,000	4,000	3,000	(1,000)	-25.0%
	Total Maint. and Operations	106,378	111,353	146,936	146,936	128,050	(18,886)	-12.9%
	Total	316,079	317,327	324,923	324,923	316,099	(8,824)	-2.7%

Personnel: Based on prior experiences, an estimated of \$6,848 unemployment claims are factored in as part of fringe benefits (5102).

Non personnel: Anticipated increases for line items 5217, 5219, 5220, and 5231. Energy (5203, none electricity) cost will see a reduction. 25% of each of the line items 5203,5217,5218,5219, and 5220 will be directly allocated to Water & Sewer Funds. Building maintenances (City Hall, Police, Fire, Library, and animal shelter) are cut significantly.

0172 GRAVEL ROADS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	17,964	18,144	70,979	70,979	63,856	(7,122)	-10.0%
5102	Fringe Benefits	11,092	12,653	40,046	40,046	36,845	(3,202)	-8.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	359	329	344	344	344	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	29,414	31,126	111,369	111,369	101,045	(10,324)	-9.3%
Maintenance and Operations								
5202	Opr Supplies	55,379	29,690	48,000	48,000	48,000	0	0.0%
5204	Chemicals	34,944	39,936	37,500	37,500	49,000	11,500	30.7%
5210	Prof & Spec Svc	2,133	3,717	4,000	4,000	4,000	0	0.0%
5227	Advertising	-	-	-	-	0	0	0.0%
5231	Tools/Equip	2,624	1,435	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	95,080	74,777	92,000	92,000	103,500	11,500	12.5%
	Total	124,494	105,903	203,369	203,369	204,545	1,176	0.6%

5204 - Increase from \$39,310 to \$49,000 due to increase costs of calcium chloride

0173 PAVED ROADS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	49,670	48,985	83,898	83,898	74,402	(9,496)	-11.3%
5102	Fringe Benefits	33,156	34,619	47,929	47,929	43,674	(4,255)	-8.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	866	841	941	941	941	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		83,692	84,445	132,768	132,768	119,017	(13,751)	-10.4%
Maintenance and Operations								
5202	Opr Supplies	15,413	25,828	24,000	24,000	30,000	6,000	25.0%
5210	Professional & Special Service	6,032	10,994	9,000	9,000	9,000	0	0.0%
5217	Electricity	19,350	18,962	16,500	16,500	20,000	3,500	21.2%
5227	Advertising	-	325	400	400	400	0	0.0%
5231	Tools/Equip	2,921	1,558	3,000	3,000	3,000	0	0.0%
Total Maint. and Operations		43,716	57,666	52,900	52,900	62,400	9,500	18.0%
Total		127,408	142,110	185,668	185,668	181,417	(4,251)	-2.3%

5202: Operating Supplies Increased by \$6000 due to increased costs for crack sealing material and increased quantities. And the increase in costs for paint striping and stop bar/crosswalk material.
5217: Streer Lighting

0174 WINTER ROADS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	49,406	45,319	96,818	96,818	84,947	(11,871)	-12.3%
5102	Fringe Benefits	38,166	37,445	55,812	55,812	50,190	(5,622)	-10.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	19,030	13,732	25,074	25,074	25,074	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	106,602	96,496	177,703	177,703	160,211	(17,493)	-9.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0	0	0.0%
5202	Opr Supplies	33,300	32,710	34,000	34,000	34,000	0	0.0%
5204	Chemicals	44,352	40,169	41,500	41,500	58,000	16,500	39.8%
5210	Professional & Special Service	-	-	-	-	0	0	0.0%
5214	Rents & Leases	7,670	9,625	25,000	25,000	15,000	(10,000)	-40.0%
5227	Advertising	-	-	350	350	350	0	0.0%
5231	Tools/Equip	346	3,381	3,750	3,750	3,750	0	0.0%
	Total Maint. and Operations	85,668	85,886	104,600	104,600	111,100	6,500	6.2%
	Total	192,270	182,382	282,303	282,303	271,311	(10,993)	-3.9%

5204 Chemicals - Increase in costs for calcium chloride that is mixed with the sand to keep it from freezing. Last year's budget was already short by \$5000.

5214: This line item is adjusted based on actual experiences.

0175 PARKS - CEMETERY				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	93,835	94,067	89,456	89,456	114,427	24,972	27.9%
5102	Fringe Benefits	51,444	53,346	51,335	51,335	78,071	26,736	52.1%
5112	PERS RELIEF	12,259	-	12,259	-	0	0	0.0%
5103	P/T Employees	68,657	79,893	85,102	85,102	81,653	(3,449)	-4.1%
5104	Fringe Benefits P/T	12,848	16,140	12,204	12,204	11,709	(495)	-4.1%
5105	Overtime	290	343	1,520	1,520	1,520	0	0.0%
5107	P/T Overtime	-	369	167	167	167	0	0.0%
	Total Salaries and Benefits	239,333	244,158	252,043	239,784	287,547	47,764	19.9%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	15,869	17,528	19,800	19,800	19,800	0	0.0%
5203	Fuel/Lube	21,054	23,405	26,000	26,000	24,000	(2,000)	-7.7%
5208	Equipment Maint	325	55	1,000	1,000	500	(500)	-50.0%
5209	Building & Grounds Maintenance	13,673	18,240	20,500	20,500	20,000	(500)	-2.4%
5210	Prof & Spec Svc	38,298	42,412	39,000	39,000	39,000	0	0.0%
5214	Rent&leases	300	-	2,500	2,500	0	(2,500)	-100.0%
5215	Communications	-	-	850	850	0	(850)	-100.0%
5217	Electricity	9,655	31,351	16,000	16,000	16,000	0	0.0%
5218	Water	13,135	12,110	18,000	18,000	12,000	(6,000)	-33.3%
5219	Sewer	11,259	16,402	14,000	14,000	17,500	3,500	25.0%
5220	Refuse/Disposal	-	-	4,500	4,500	0	(4,500)	-100.0%
5227	Property Ins	199	-	400	400	400	0	0.0%
5231	Tools/Equip	972	1,387	3,450	3,450	2,500	(950)	-27.5%
5235	Membership/Dues	-	-	250	250	250	0	0.0%
5236	Transportation	-	-	-	-	0	0	0.0%
5237	Subsistence	-	-	-	-	0	0	0.0%
5251	Pioneer Beautif	949	758	750	750	750	0	0.0%
5252	Credit Card Expenses	-	55	80	80	80	0	0.0%
5601	Clothng/Uniform	225	300	300	300	300	0	0.0%
5603	Employee Train	-	100	900	900	900	0	0.0%
5604	Public Education	-	-	500	500	0	(500)	-100.0%
5815	Parks & Recreation Board	584	944	2,000	2,000	1,000	(1,000)	-50.0%
	Total Maint. and Operations	126,498	165,049	170,780	170,780	154,980	(15,800)	-9.3%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	-	-	-	0	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	0	0.0%
	Total	365,831	409,207	422,823	410,564	442,527	31,964	7.8%

Personnel: Based on prior experiences, an estimated of \$7,458 unemployment claims are factored in as part of fringe benefits (5102). Anticipated increases in part-time employee costs.
Non personnel: Other than Sewer (5219 increased), all other line items are either remaining at the FY 2015 level or reduced significantly.

0176 MOTOR POOL				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	90,250	83,684	103,843	103,843	105,303	1,460	1.4%
5102	Fringe Benefits	62,672	62,431	61,219	61,219	63,964	2,745	4.5%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	13,011	-	-	0	0	0.0%
5104	Fringe Benefits P/T	2,709	5,324	-	-	0	0	0.0%
5105	Overtime	549	3,569	1,425	1,425	1,791	366	25.7%
5107	P/T Overtime	-	150	-	-	63	63	0.0%
	Total Salaries and Benefits	156,181	168,168	166,487	166,487	171,121	4,633	
<u>Maintenance and Operations</u>								
5202	Opr Supplies	156	1,210	1,250	1,250	1,250	0	0.0%
5203	Fuel/Lube	101,336	97,794	115,660	115,660	100,000	(15,660)	-13.5%
5207	Veh/Boat Maint	170,655	221,411	175,000	175,000	200,000	25,000	14.3%
5208	Equipment Maint	4	-	-	-	0	0	0.0%
5210	Professional Services	513	478	2,500	2,500	0	(2,500)	-100.0%
5231	Tools/Equip	5,179	12,282	6,000	6,000	11,000	5,000	83.3%
5292	City Hall Mpool	-	44	500	500	500	0	0.0%
5293	Police Mpool	7,212	29,442	21,000	21,000	30,000	9,000	42.9%
5294	Fire Mpool	10,619	12,265	15,500	15,500	15,500	0	0.0%
5601	Clothing/Uniform	6,386	6,141	6,500	6,500	6,500	0	0.0%
5602	Safety Equip	851	1,829	1,500	1,500	1,500	0	0.0%
5603	Employee Train	2,614	650	3,500	3,500	3,500	0	0.0%
	Total Maint. and Operations	305,524	383,546	348,910	348,910	369,750	20,840	6.0%
	Total	461,705	551,714	515,397	515,397	540,871	25,473	4.9%

5203: Due to price reduction and reduced uses of vehicles.
5207: Based on the current expenditures and the 2014 history. 5210 becomes part of 5207
5231: Including \$5000 for a Light Vehicle trailer
5293 Police - Police has 16 vehicles and with newer vehicles, PW is having to send some of the work to local shops that have better training and special tools. Police vehicle parts are typically more expensive than standard vehicles as they are heavy duty. There is no money here for a major breakdown (engine replacement, etc).
Some of the work that is farmed out, such as Electronics & Air Conditioning - Requires training and diagnostic equipment, requires an AC Recovery & Installation Machine for fluids. Expensive equipment and takes a lot of space; alignments - Requires a machine and separate bay; Exhaust - Exhaust parts are not available for much of the older vehicles so the vehicles are taken to shops with the necessary fabrication equipment.

0177 ENGINEERING INSPECTION				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	100,769	89,193	172,743	172,743	104,177	(68,566)	-39.7%
5102	Fringe Benefits	59,419	57,332	89,542	89,542	55,377	(34,165)	-38.2%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	1,851	1,611	1,820	1,820	1,820	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	162,039	148,136	264,105	264,105	161,374	(102,731)	-38.9%
<u>Maintenance and Operations</u>								
5201	Office Supplies	947	1,856	1,750	1,750	1,750	0	0.0%
5202	Opr Supplies	654	1,172	2,500	2,500	2,500	0	0.0%
5210	Prof & Spec Svc	2,143	3,512	2,200	2,200	2,200	0	0.0%
5213	Survey/Appraisal	286	218	2,500	2,500	2,500	0	0.0%
5231	Tools/Equip	404	432	800	800	800	0	0.0%
5233	Computer/Related Items	-	334	1,150	1,150	1,150	0	0.0%
5235	Memberships/Dues	342	-	400	400	400	0	0.0%
5236	Transportation	-	-	-	-	-	0	0.0%
5238	Printing/Binding	133	490	750	750	750	0	0.0%
5602	Safety Equip	441	718	1,000	1,000	1,000	0	0.0%
5603	Employee Train	-	651	1,700	1,700	700	(1,000)	-58.8%
	Total Maint. and Operations	5,350	9,382	14,750	14,750	13,750	(1,000)	-6.8%
	Total	167,388	157,518	278,855	278,855	175,124	(103,731)	-37.2%

Personnel: Savings are due to the elimination of the Project Manager as a full time budgeted position. A temporary position will be hired for project management functions and it will be project based (grant funded) and project specific. It will no longer be affecting the General Fund budget.

0178 JANITORIAL				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	68,651	78,837	72,697	72,697	65,391	(7,306)	-10.1%
5102	Fringe Benefits	57,072	61,145	49,825	49,825	49,365	(460)	-0.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	2,028	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	579	134	-	-	0	0	0.0%
5105	Overtime	5,769	9,572	7,195	7,195	7,195	0	0.0%
5107	P/T Overtime	92	564	301	301	301	0	0.0%
Total Salaries and Benefits		134,190	150,252	130,018	130,018	122,252	(7,766)	-6.0%
Maintenance and Operations								
5202	Operating Supplies	12,796	11,547	12,500	12,500	12,500	0	0.0%
5203	Fuel/Lube	-	-	250	250	0	(250)	-100.0%
5208	Equipment Maint	1,324	941	3,000	3,000	3,000	0	0.0%
5209	Building & Grounds Maint	-	-	-	-	0	0	0.0%
5210	Prof & Spec Svc	22,741	21,313	19,000	19,000	24,500	5,500	28.9%
5231	Tools/Equipment	213	971	1,000	1,000	1,000	0	0.0%
5236	Transportation	1,868	1,702	1,500	1,500	1,900	400	26.7%
5602	Safety Equipment	279	801	750	750	750	0	0.0%
5603	Employee Training	-	-	-	-	0	0	0.0%
Total Maint. and Operations		39,220	37,276	38,000	38,000	43,650	5,650	14.9%
Total		173,410	187,528	168,018	168,018	165,902	(2,116)	-1.3%

Personnel: Savings are due to a retirement and a replacement hire at different pay scale.

5210 - currently windows twice per year and carpet cleaning annually. If carpets are done every two years save \$8000 per every other year. If we do windows once rather than twice per year, save \$5300 plus/minus
5210 - Increase is due to increased cost for carpet & furniture cleaning. This would be necessary to remain at current cleaning schedule. See note above for potential savings.

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“WHERE THE LAND ENDS AND THE SEA BEGINS”



SPECIAL REVENUE FUNDS

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

Utility Fund

- **WATER & SEWER:** This fund accounts for operations of the water and sewer system. User charges (water and sewer bills) are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements.
- **HAWSP (*Homer Accelerated Water/Sewer Projects*):** This Fund collects 3/4 of 1% of Sales Tax Receipts received by the City of Homer. New infrastructure is completed through this fund. LID's (Local Improvement District's) are set up when appropriate where the customer is responsible for a portion of the cost to have water/sewer lines extended on their behalf. A loan is taken out through Alaska Clean Water/Drinking Water through the ADEC. Low interest rates are obtained and the same rates and payment periods are passed onto our customers.
- **WATER & SEWER DEPRECIATION RESERVES:** This Fund is used to put resources aside for the replacement and repair of fixed assets. Two separate accounts are maintained for depreciation reserves for the Utility Fund, one is for Water Infrastructure and one is for Sewer Infrastructure. Transfers are made annually through the budget process.
- **WATER & SEWER PROJECTS:** This Fund is used as a pass-through fund. All projects that are Water / Sewer related that any kind of funding is to be received for have to be maintained separately for accounting purposes. This account allows for segregation of projects for reporting purposes. Designated internal sources for these projects could be either from HAWSP or Depreciation Reserves.

Narratives:

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

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

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

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

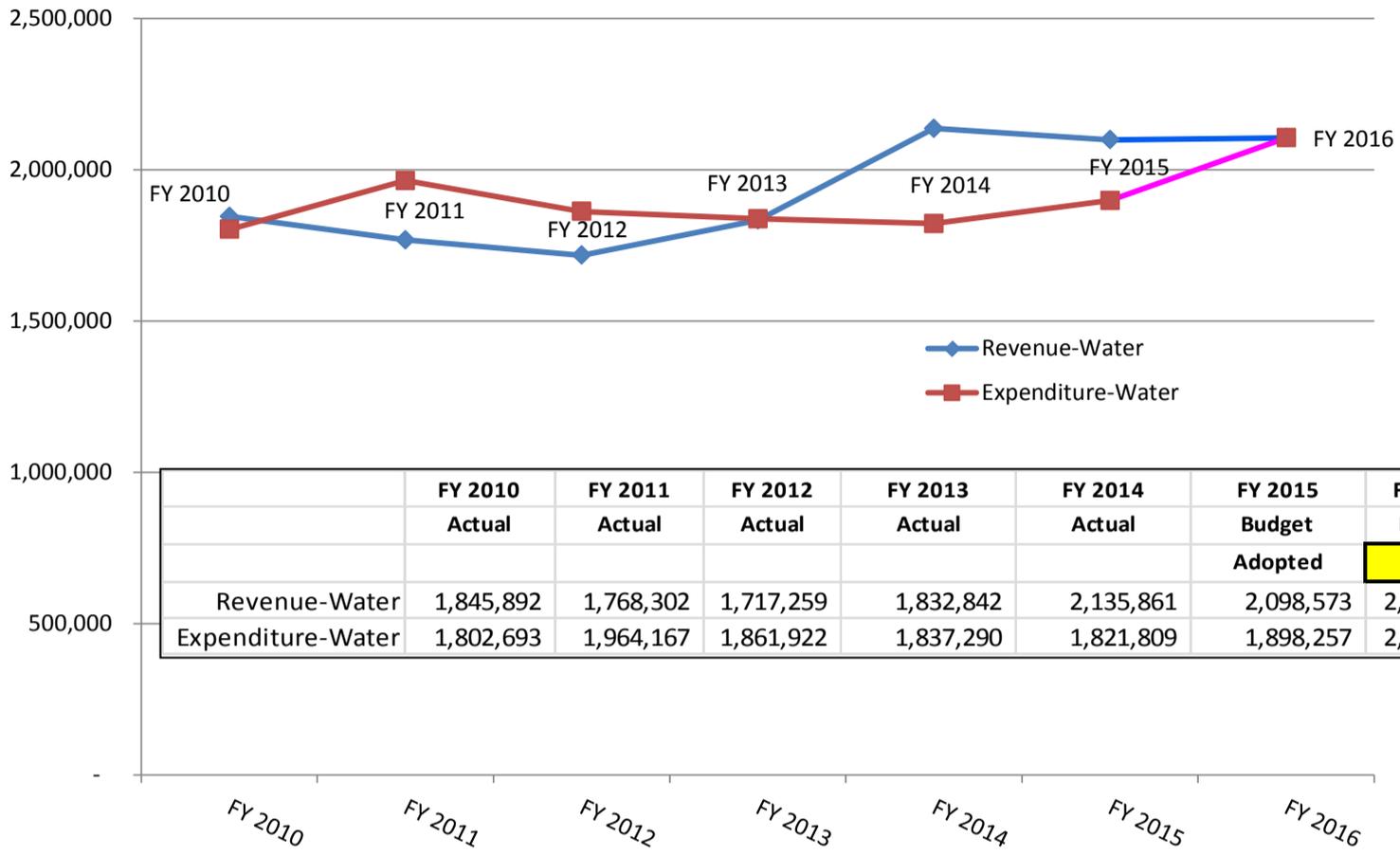
- **Sewer Fund – Sewer Pumps/Lift Station (200-0503):** Provides for the operation and maintenance of the twelve lift stations on the sewer collection system. This includes wet well wash down, routine pumping system operation monitoring and repair as necessary. Flow conditions at lift stations are monitored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

Utility Special Revenue Funds - All Funds Combined

FY 2016

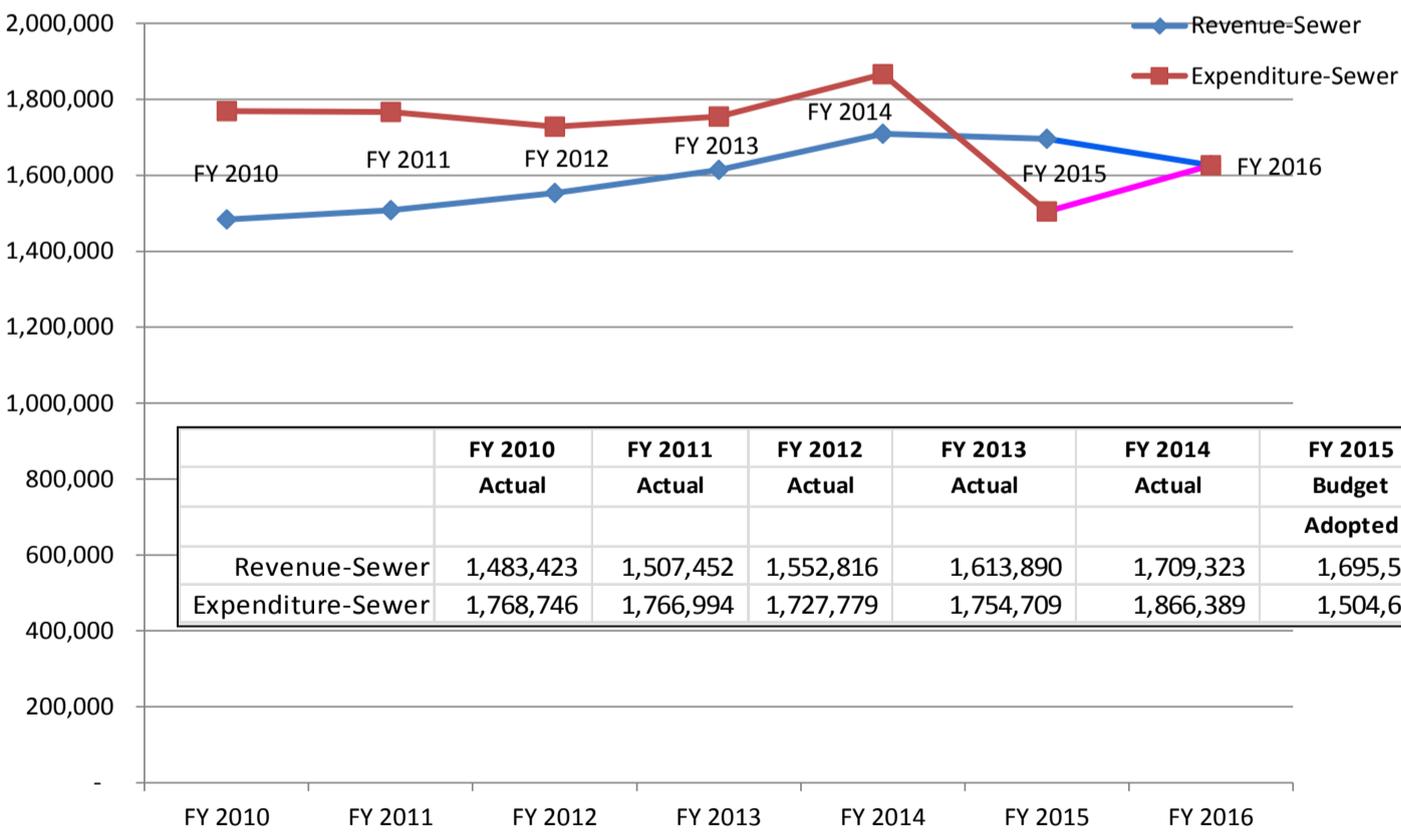
	Water & Sewer Special Revenue Fund 200	Water & Sewer Depreciation Reserve 256	HAWSP (Homer Accelerated Water/Sewer Proj. 205	Total Utility Fund
Revenue				
<u>Total Operating Revenue</u>	<u>3,551,500</u>		<u>1,237,631</u>	<u>4,789,131</u>
Operating Expenses before Depreciation:				
Personnel	1,550,262			1,550,262
Operations & Maintenance	1,184,603	87,000		1,271,603
Debt Service	0		991,698	
Other Charges (Administrative Costs)	507,945		138,289	646,234
<u>Total Operating Expenses</u>	<u>3,242,810</u>	<u>87,000</u>	<u>1,129,987</u>	<u>4,459,797</u>
Earnings (Losses) from Operations	308,690	(87,000)	107,644	329,334
Total Non - Operating Revenue	180,246			180,246
Earnings before transfers	488,936	(87,000)	107,644	509,580
Reserves (Fund 256)	(425,745)	425,745		0
Repayment of Energy Fund	(33,398)			(33,398)
Leave Cash Out Bank	(29,793)			(29,793)
Change in Net Assets	(0)	338,745	107,644	446,389

Utility Fund - WATER Revenues & Expenses

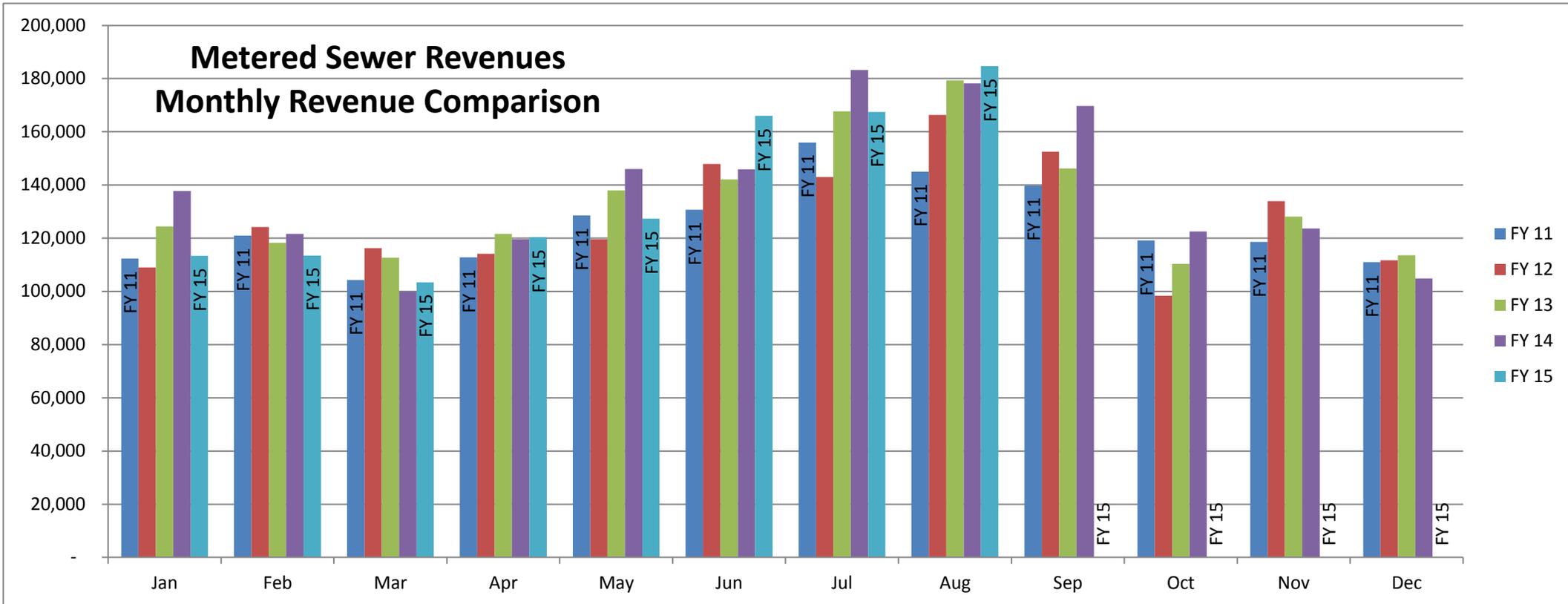
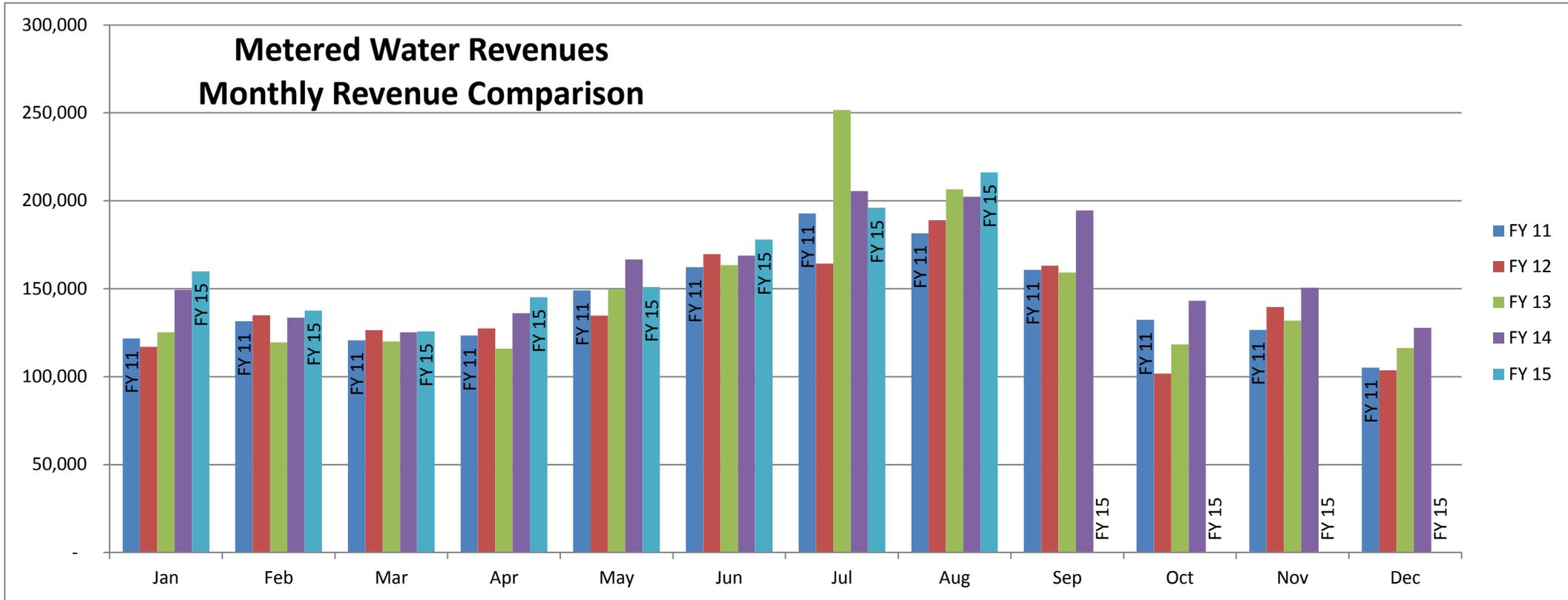


	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
						Adopted	Draft
Revenue-Water	1,845,892	1,768,302	1,717,259	1,832,842	2,135,861	2,098,573	2,105,246
Expenditure-Water	1,802,693	1,964,167	1,861,922	1,837,290	1,821,809	1,898,257	2,105,246

Utility Fund - SEWER Revenues & Expenses



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
						Adopted	Draft
Revenue-Sewer	1,483,423	1,507,452	1,552,816	1,613,890	1,709,323	1,695,512	1,626,500
Expenditure-Sewer	1,768,746	1,766,994	1,727,779	1,754,709	1,866,389	1,504,661	1,626,500



Fund 200			Adopted	Draft	Increase/Decrease	
Water & Sewer Fund Combined Statement			12/31/15	12/31/16	From Prior Yr Amended	
	12/31/13	12/31/14	Budget	Budget	\$	%
	Actual	Actual				
Revenues:						
Water Revenue	1,815,738	1,941,873	1,917,037	1,925,000	7,963	0.4%
Sewer Revenue	1,613,890	1,709,323	1,695,512	1,626,500	(69,012)	-4.1%
Total Operating Revenue:	3,429,627	3,651,196	3,612,549	3,551,500	(61,049)	-1.7%
Operating Expenses before Depreciation :						
Personnel (<i>W/O PERS Relief</i>)	1,708,508	1,836,189	1,569,667	1,550,262	(19,405)	-1.2%
Operations & Maintenance	1,040,646	1,113,295	1,088,351	1,184,603	96,252	8.8%
Debt Service	1,659	497	0	0	0	0.0%
Other Charges (Administrative Costs)	560,305	673,055	488,401	507,945	19,544	4.0%
Total Operating Expenses	3,311,119	3,623,036	3,146,419	3,242,810	96,391	3.1%
Operating Income (Loss) before Depreciation:	118,508	28,160	466,130	308,690	(157,440)	-33.8%
<i>Depreciation Expense</i>						
Income (Loss) From Operations	118,508	28,160	466,130	308,690	(157,440)	-33.8%
Total Non - Operating Revenue	168,037	403,897	332,468	180,246	(152,221)	-45.8%
Earnings before contributions & transfers	286,545	432,057	798,598	488,936	(309,662)	-38.8%
Capital Contributions (4999)						
Reserves	200,000	200,000	200,000	425,745	225,745	112.9%
Repayment of Energy Fund	33,482	33,482	33,482	33,398	(84)	-0.3%
Leave Cash Out Bank	47,398	29,844	23,015	29,793	6,778	29.5%
Change in Net Assets	5,665	168,731	542,101	(0)	(542,101)	-100.0%
Beginning Net Assets	2,958,093	2,963,758	2,963,758	3,505,859	542,101	18.3%
Fixed asset adj for contributed Assets						
Adjust to Special Revenue Fund						
Ending Net Assets	2,963,758	3,132,490	3,505,859	3,505,859	(0)	0.0%

Fund 200 (Water & Sewer) Revenues				Adopted	Draft	Increase/Decrease	
A/C Num.	Revenue Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
						\$	%
Water Revenue							
Operating Revenue:							
4616	Metered Sales Residential	701,457	865,369	859,757	803,000	(56,757)	-6.6%
4617	Metered Sales Commercial	1,051,840	1,027,314	1,009,280	1,074,000	64,720	6.4%
4618	Metered Sales Industrial	24,577	11,026	15,000	13,000	(2,000)	-13.3%
4661	Connection Fees	19,406	17,066	15,000	17,000	2,000	13.3%
4662	Services & Meters	18,458	21,098	18,000	18,000	0	0.0%
Total Operating Revenue		1,815,738	1,941,873	1,917,037	1,925,000	7,963	0.4%
Non- Operating Revenue							
4801	Interest on Investments	3,900	3,845	-	1,000	1,000	0.0%
4802	Penalty & Interest (Utilities)	7,494	9,644	7,435	9,000	1,565	21.0%
4527	PERS Revenue	81,122	157,570	81,122			
4902	Other Revenue	5,711	-	174,101			
4992	Transfer from GF		180,499		170,246		
Total Non-Operating Revenue		98,226	351,558	262,657	180,246	(82,411)	-31.4%
Total Water Revenue (W		1,913,964	2,293,431	2,179,694	2,105,246		
Total Water Revenues (W/O PERS Relief)		1,832,842	2,135,861	2,098,573	2,105,246	6,674	0.3%
Sewer Revenue							
Operating Revenue							
4616	Metered Sales	909,347	1,185,175	1,203,129	1,176,000	(27,129)	-2.3%
4617	Meter Sales Commercial	679,981	467,705	467,883	432,000	(35,883)	-7.7%
4618	Meter sales Industrial	13,020	-	13,000	-	(13,000)	-100.0%
4619	Inspection Fees	-	-	-	0	0	0.0%
4662	Services & Meters	9,015	16,509	9,000	16,000	7,000	77.8%
4701	RV Dump Station	2,527	2,421	2,500	2,500	0	0.0%
4902	Other	-	37,513	-	-	0	0.0%
Total Operating Revenue		1,613,890	1,709,323	1,695,512	1,626,500	(69,012)	-4.1%
4527	PERS Revenue	69,810	52,339	69,810			
Total Sewer Revenue		1,683,700	1,761,662	1,765,322	1,626,500		
Total Sewer Revenues (W/O PERS Relief)		1,613,890	1,709,323	1,695,512	1,626,500	(69,012)	-4.1%
Total Operating Revenue		3,429,627	3,651,196	3,612,549	3,551,500	(61,049)	-1.7%
Total Non-Operating Revenue		168,037	403,897	332,468	180,246	(152,221)	-45.8%
Total Water & Sewer Revenues		3,597,664	4,055,093	3,945,017	3,731,746		
Total Water & Sewer Revenues (W/O PERS Relief)		3,446,732	3,845,184	3,794,085	3,731,746	(62,338)	-1.6%

Water - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	525,025	532,117	511,401	511,401	505,951	(5,450)	-1.1%
5102	Fringe Benefits	350,321	513,027	289,661	289,661	303,330	13,669	4.7%
5112	PERS RELIEF	81,122	0	81,122	0	0	0	0.0%
5103	Part Time Empl	3,201	8,239	9,681	9,681	0	(9,681)	-100.0%
5104	Fringe Ben P/T	993	1,723	4,417	4,417	0	(4,417)	-100.0%
5105	Overtime	44,207	46,876	46,444	46,444	47,694	1,250	2.7%
5107	Part Time Overtime	254	40	102	102	102	0	0.0%
	Total Salaries and Benefits	1,005,123	1,102,023	942,827	861,705	857,076	(4,629)	-0.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,067	2,274	1,900	1,900	1,900	0	0.0%
5202	Opr Supplies	52,269	73,177	120,000	120,000	124,300	4,300	3.6%
5203	Fuel/Lube	38,367	34,989	46,100	46,100	25,100	(21,000)	-45.6%
5204	Chemicals	98,659	110,895	110,000	110,000	110,000	0	0.0%
5207	Vehicle/Boat Maintenance	104	534	500	500	500	0	0.0%
5208	Equipment Maintenance	30,608	32,368	35,800	35,800	35,800	0	0.0%
5209	Bldg/Grds Maint	2,871	3,799	10,200	10,200	7,700	(2,500)	-24.5%
5210	Prof & Spec Svc	37,215	42,651	49,900	49,900	43,900	(6,000)	-12.0%
5211	Audit Services	8,236	8,284	9,144	9,144	9,144	0	0.0%
5213	Survey/Appraisal	850	950	1,000	1,000	1,000	0	0.0%
5214	Rents And Leases	0	0	0	0	0	0	0.0%
5215	Communications	6,228	5,700	4,500	4,500	5,500	1,000	22.2%
5216	Postage/Freight	181	5,534	1,000	1,000	500	(500)	-50.0%
5217	Electricity	156,033	190,780	147,500	147,500	166,000	18,500	12.5%
5220	Refuse/Disposal	0	0	0	0	0	0	0.0%
5221	Property Ins	14,227	15,164	16,719	16,719	16,748	29	0.2%
5222	Auto Insurance	11,500	12,125	13,104	13,104	13,088	(16)	-0.1%
5223	Liability Ins	10,947	8,972	8,438	8,438	8,599	161	1.9%
5226	Testing/Analys	10,972	18,480	14,000	14,000	17,000	3,000	21.4%
5227	Advertising	0	0	250	250	500	250	100.0%
5231	Tools/Equip	10,922	5,421	10,300	10,300	8,500	(1,800)	-17.5%
5233	Computer/Related Items	0	778	750	750	750	0	0.0%
5234	Record/Permits	170	249	250	250	250	0	0.0%
5235	Membership/Dues	379	750	750	750	750	0	0.0%
5236	Transportation	1,685	225	1,200	1,200	1,200	0	0.0%
5237	Subsistence	734	275	350	350	350	0	0.0%
5252	Credit Card Service Fees	18,661	17,381	15,000	15,000	19,000	4,000	26.7%
5261	Construction	0	0	0	0	0	0	0.0%
5602	Safety Equip	1,202	3,011	1,700	1,700	1,700	0	0.0%
5603	Employee Train	8,195	3,563	5,200	5,200	5,200	0	0.0%
5606	Bad Debt Exp	12,457	18,215	12,000	12,000	12,000	0	0.0%
	Total Maint. and Operations	535,739	616,543	637,555	637,555	636,979	(576)	-0.1%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	112,864	112,867	112,867	112,867	334,805	221,938	196.6%
5106	Leave Cash Out	21,824	14,970	11,921	11,921	6,058	(5,863)	-49.2%
	Total C/O, Transfers & Reserves	134,688	127,836	124,788	124,788	340,863	216,075	173.2%
<u>Debt Payment</u>								
5607	Debt Payment	0	0	0	0	0	0	0.0%
5608	Interest Expense	1,659	497	0	0	0	0	0.0%
	Total Debt Payment	1,659	497	0	0	0	0	0.0%
5241	G/F Admin Fees	241,203	330,646	274,210	274,210	270,328	(3,881)	-1.4%
	Total	1,918,412	2,177,545	1,979,379	1,898,257	2,105,246	206,989	10.9%
		<i>*PERS Relief</i>	<i>*PERS Relief</i>	<i>*PERS Relief</i>	<i>*W/O PERS Relief</i>	<i>*W/O PERS Relief</i>		

Sewer - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C	Expenditure Categories	12/31/13	12/31/14	12/31/15	12/31/15	12/31/16	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
<u>Salaries and Benefits</u>								
5101	Reg Employees	451,954	452,890	424,582	424,582	407,242	(17,341)	-4.1%
5102	Fringe Benefits	299,604	456,526	239,135	239,135	245,180	6,045	2.5%
5112	PERS RELIEF	69,810	0	69,810	0	0	0	0.0%
5103	Part Time Empl	4,801	9,871	12,329	12,329	12,036	(293)	-2.4%
5104	Fringe Ben P/T	1,145	1,906	4,797	4,797	1,597	(3,199)	-66.7%
5105	Overtime	27,003	22,836	27,120	27,120	27,120	0	0.0%
5107	Part Time Overtime	0	46	0	0	12	12	0.0%
	Total Salaries and Benefits	854,318	944,075	777,772	707,962	693,186	(14,776)	-2.1%
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,279	1,780	1,100	1,100	1,100	0	0.0%
5202	Opr Supplies	29,346	33,026	28,800	28,800	27,300	(1,500)	-5.2%
5203	Fuel/Lube	48,255	28,720	25,000	25,000	25,000	0	0.0%
5204	Chemicals	48,182	52,139	30,000	30,000	50,000	20,000	66.7%
5207	Vehicle/Boat Maintenance	0	69	250	250	250	0	0.0%
5208	Equipment Maintenance	18,766	21,959	28,400	28,400	26,900	(1,500)	-5.3%
5209	Bldg/Grds Maint	1,250	3,671	2,700	2,700	3,300	600	22.2%
5210	Prof & Spec Svc	9,376	14,343	53,900	53,900	37,400	(16,500)	-30.6%
5211	Audit Services	8,236	8,284	9,144	9,144	9,144	0	0.0%
5214	Rents & Leases	0	0	200	200	0	(200)	-100.0%
5215	Communications	1,601	1,471	500	500	500	0	0.0%
5216	Postage/Freight	0	1,000	350	350	350	0	0.0%
5217	Electricity	183,470	204,279	182,000	182,000	205,000	23,000	12.6%
5218	Water	23,521	50,883	16,000	16,000	85,000	69,000	431.3%
5219	Sewer	747	638	700	700	700	0	0.0%
5221	Property Ins	8,128	8,040	8,247	8,247	8,273	26	0.3%
5222	Auto Insurance	11,500	12,125	13,104	13,104	13,087	(17)	-0.1%
5223	Liability Ins	10,414	8,082	7,601	7,601	6,840	(761)	-10.0%
5226	Testing/Analys	4,885	4,166	4,500	4,500	4,500	0	0.0%
5227	Advertising	0	0	250	250	250	0	0.0%
5231	Tools/Equip	4,379	4,485	6,800	6,800	5,800	(1,000)	-14.7%
5232	Damage not covered by ins	66,985	2,820	0	0	0	0	0.0%
5234	PERMITS	0	0	0	0	1,680	1,680	0.0%
5235	Membership/Dues	140	673	700	700	700	0	0.0%
5236	Transportation	252	0	400	400	400	0	0.0%
5237	Subsistence	51	0	350	350	350	0	0.0%
5252	Credit Card Service Fees	18,657	17,378	15,000	15,000	19,000	4,000	26.7%
5259	Amt To Be Reimb	0	0	0	0	0	0	0.0%
5601	Clothng/Uniform	156	441	350	350	350	0	0.0%
5602	Safety Equip	1,047	2,182	2,450	2,450	2,450	0	0.0%
5603	Employee Train	2,534	7,004	9,500	9,500	9,500	0	0.0%
5606	Bad Debt Expense	1,752	7,095	2,500	2,500	2,500	0	0.0%
5622	Reimbursements	0	0	0	0	0	0	0.0%
	Total Maint. and Operations	504,908	496,752	450,796	450,796	547,624	96,828	21.5%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfers To Another Fund/Dept	120,618	120,618	120,618	120,618	134,338	13,721	11.4%
5106	Leave Cash Out	25,574	14,875	11,094	11,094	23,735	12,641	113.9%
	Total C/O, Transfers & Reserves	146,192	135,492	131,711	131,711	158,073	26,362	20.0%
<u>Debt Payment</u>								
5607	Debt Payment	0	0	0	0	0	0	0.0%
5608	Interest Expense	0	0	0	0	0	0	0.0%
	Total Debt Payment	0	0	0	0	0	0	0.0%
5241	G/F Admin Fees	319,102	342,409	214,192	214,192	227,617	13,426	6.3%
	Total	1,824,520	1,918,728	1,574,471	1,504,661	1,626,500	121,839	8.1%
				<i>*PERS Relief</i>	<i>*W/O PERS Relief</i>	<i>*W/O PERS Relief</i>		

0400 WATER SYSTEMS ADMINISTRATION				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	135,457	79,307	46,976	46,976	47,790	814	1.7%
5102	Fringe Benefits	72,786	217,218	25,214	25,214	28,154	2,941	11.7%
5112	PERS RELIEF	20,155	-	20,155	-	0	0	0.0%
5103	Part Time Empl	-	4,765	4,384	4,384	0	(4,384)	-100.0%
5104	Fringe Ben P/T	619	1,331	3,657	3,657	0	(3,657)	-100.0%
5105	Overtime	860	2,303	1,355	1,355	1,355	0	0.0%
5107	Part Time Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	229,878	304,923	101,742	81,586	77,299	(4,287)	-5.3%
Maintenance and Operations								
5201	Office Supplies	2,067	2,274	1,900	1,900	1,900	0	0.0%
5202	Opr Supplies	867	547	750	750	750	0	0.0%
5203	Fuel/Lube	-	(992)	-	-	0	0	0.0%
5208	Equipment Maintenance	-	1	250	250	250	0	0.0%
5210	Prof & Spec Svc	6,180	10,545	12,000	12,000	10,500	(1,500)	-12.5%
5211	Audit Services	8,236	8,284	9,144	9,144	9,144	0	0.0%
5215	Communications	6,228	5,700	4,500	4,500	5,500	1,000	22.2%
5216	Postage/Freight	181	5,534	1,000	1,000	500	(500)	-50.0%
5221	Property Ins	14,227	15,164	16,719	16,719	16,748	29	0.2%
5222	Auto Insurance	11,500	12,125	13,104	13,104	13,088	(16)	-0.1%
5223	Liability Ins	10,947	8,972	8,438	8,438	8,599	161	1.9%
5227	Advertising	-	-	250	250	500	250	100.0%
5231	Tools/Equip	666	268	2,800	2,800	1,000	(1,800)	-64.3%
5233	Computer/Related Items	-	778	750	750	750	0	0.0%
5234	Record/Permits	170	249	250	250	250	0	0.0%
5235	Membership/Dues	379	750	750	750	750	0	0.0%
5236	Transportation	1,685	225	1,200	1,200	1,200	0	0.0%
5237	Subsistence	734	275	350	350	350	0	0.0%
5252	Credit Card Service Fees	18,661	17,381	15,000	15,000	19,000	4,000	26.7%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5261	Construction	-	-	-	-	0	0	0.0%
5602	Safety Equip	445	815	900	900	900	0	0.0%
5603	Employee Train	8,195	1,683	1,500	1,500	1,500	0	0.0%
5606	Bad Debt Exp	12,457	18,215	12,000	12,000	12,000	0	0.0%
	Total Maint. and Operations	103,824	108,793	103,555	103,555	105,179	1,624	1.6%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	112,864	112,867	112,867	112,867	334,805	221,938	196.6%
	<i>Transfer to Reserves</i>					316,938		
	<i>Transfer to Reserves for Energy Project Repay</i>					12,398		
	<i>Transfer to Revolving Energy Fund</i>					469		
	<i>Transfer to GF PW Maint. (Direct)</i>					5,000		
5106	Leave Cash Out	21,824	14,970	11,921	11,921	6,058	(5,863)	-49.2%
	Total C/O, Transfers & Reserves	134,688	127,836	124,788	124,788	340,863	216,075	173.2%
Debt Payment								
5607	Debt Payment	-	-	-	-	0	0	0.0%
5608	Interest Expense	1,659	497	-	-	0	0	0.0%
	Total Debt Payment	1,659	497	0	0	0	0	0.0%
5241	G/F Admin Fees	241,203	330,646	274,210	274,210	270,328	(3,881)	-1.4%
	Total	711,252	872,695	604,294	584,139	793,669	209,531	35.9%

Personnel: Based on prior experiences, an estimated of \$1,100 unemployment claims are factored in as part of fringe benefits (5102). Allocated support from the part-time administrative assistant (PW) was eliminated (5103 & 5104) in FY 2015 in anticipation of budget cuts.
5252 Credit Card Service Fees is budgeted higher based on experience

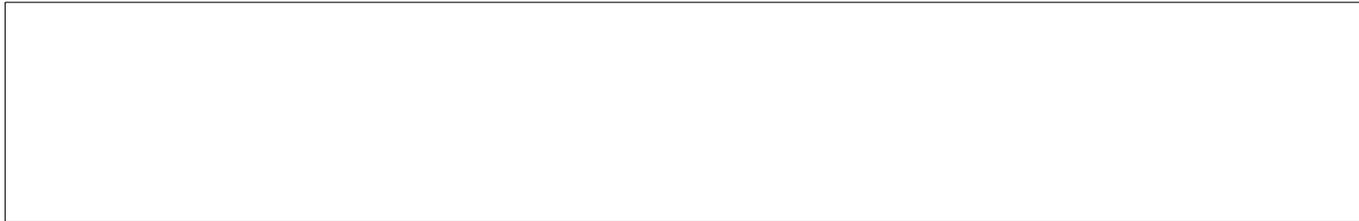
0401 TREATMENT PLANT				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	101,075	127,502	128,012	128,012	126,241	(1,771)	-1.4%
5102	Fringe Benefits	76,212	84,240	71,130	71,130	74,531	3,401	4.8%
5112	PERS RELIEF	15,500	-	15,500	-	0	0	0.0%
5103	P/T Employees	2,801	2,781	4,634	4,634	0	(4,634)	-100.0%
5104	Fringe Benefits P/T	307	311	665	665	0	(665)	-100.0%
5105	Overtime	23,544	27,854	25,121	25,121	26,371	1,250	5.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	219,439	242,688	245,061	229,562	227,143	(2,419)	-1.1%
Maintenance and Operations								
5202	Opr Supplies	9,061	10,553	6,000	6,000	10,000	4,000	66.7%
5203	Fuel/Lube	38,367	35,981	45,000	45,000	24,000	(21,000)	-46.7%
5204	Chemicals	98,659	110,895	110,000	110,000	110,000	0	0.0%
5207	Vehicle/Boat Maintenance	104	534	500	500	500	0	0.0%
5208	Equipment Maint	11,694	17,644	20,000	20,000	20,000	0	0.0%
5209	Bldg/Grds Maint	2,023	2,481	3,000	3,000	3,000	0	0.0%
5210	Prof & Spec Svc	7,268	14,863	18,000	18,000	15,000	(3,000)	-16.7%
5217	Electricity	60,769	63,461	52,500	52,500	59,000	6,500	12.4%
5226	Testing/Analys	-	-	-	-	0	0	0.0%
5602	Safety Equip	-	-	-	-	0	0	0.0%
5603	Employee Train	-	1,546	2,500	2,500	2,500	0	0.0%
	Total Maint. and Operations	227,946	257,957	257,500	257,500	244,000	(13,500)	-5.2%
	Total	447,385	500,645	502,561	487,062	471,143	(15,919)	-3.3%

5103/5104: Partime postion is allocated to Sewer Treatment Plant (see dept 501)
5202: Operating supplies si budgeted higher based on experiences
5203: An estimated savings is budgeted due to energy cost reduction and the gasline
5217: Electricity is higher based on experiences

0402 WATER SYSTEM TESTING				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	17,882	20,739	19,197	19,197	16,108	(3,089)	-16.1%
5102	Fringe Benefits	11,413	12,093	10,396	10,396	9,722	(674)	-6.5%
5112	PERS RELIEF	2,665	-	2,665	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	163	100	500	500	500	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	32,122	32,931	32,758	30,093	26,330	(3,763)	-12.5%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	0		
5202	Opr Supplies	1,418	5,132	4,200	4,200	5,000	800	19.0%
5208	Equipment Maint	-	3,542	3,750	3,750	3,750	0	0.0%
5210	Prof & Spec Svc	108	158	2,000	2,000	500	(1,500)	-75.0%
5220	Refuse/Disposal	-	-	-	-	-	0	0.0%
5226	Testing/Analys	10,972	18,480	14,000	14,000	17,000	3,000	21.4%
	Total Maint. and Operations	12,497	27,312	23,950	23,950	26,250	2,300	9.6%
	Total	44,619	60,244	56,708	54,043	52,580	(1,463)	-2.7%



0403 PUMP STATIONS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
	Salaries and Benefits							
5101	Regular Employees	19,707	18,098	29,039	29,039	31,992	2,953	10.2%
5102	Fringe Benefits	13,941	13,078	17,003	17,003	19,373	2,369	13.9%
5112	PERS RELIEF	3,080	-	3,080	-	0	0	0.0%
5103	P/T Employees	400	404	662	662	0	(662)	-100.0%
5104	Fringe Benefits P/T	44	45	95	95	0	(95)	-100.0%
5105	Overtime	293	120	400	400	400	0	0.0%
5107	Part Time Overtime	-	1	-	-	0	0	0.0%
	Total Salaries and Benefits	37,465	31,747	50,279	47,199	51,765	4,565	9.7%
	Maintenance and Operations							
5201	Office Supplies	-	-	-	-	0	0	0.0%
5202	Opr Supplies	100	1,329	1,500	1,500	1,000	(500)	-33.3%
5203	Fuel/Lube	-	-	1,100	1,100	1,100	0	0.0%
5208	Equipment Maint	15,067	5,855	6,000	6,000	6,000	0	0.0%
5209	Bldg/Grds Maint	-	575	4,500	4,500	2,000	(2,500)	-55.6%
5217	Electricity	54,807	23,890	48,000	48,000	55,000	7,000	14.6%
5231	Tools/Equip	488	-	500	500	500	0	0.0%
	Total Maint. and Operations	70,463	31,649	61,600	61,600	65,600	4,000	6.5%
	Total	107,927	63,396	111,879	108,799	117,365	8,565	7.9%



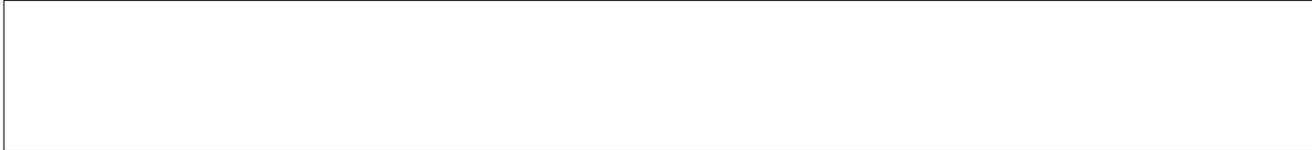
0404 Distribution System				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	120,414	97,134	108,157	108,157	104,996	(3,161)	-2.9%
5102	Fringe Benefits	88,079	79,233	61,409	61,409	63,218	1,810	2.9%
5112	PERS RELIEF	19,409	-	19,409	-	0	0	0.0%
5103	P/T Employees	-	211	-	-	0	0	0.0%
5104	Fringe Benefits P/T	23	26	-	-	0	0	0.0%
5105	Overtime	17,571	15,295	15,068	15,068	15,068	0	0.0%
5107	P/T Overtime	254	29	102	102	102	0	0.0%
	Total Salaries and Benefits	245,749	191,928	204,144	184,735	183,383	(1,352)	-0.7%
Maintenance and Operations								
5202	Opr Supplies	18,588	16,038	11,500	11,500	11,500	0	0.0%
5208	Equipment Maint	1,360	5,237	4,000	4,000	4,000	0	0.0%
5209	Bldg/Grds Maint	4	-	1,500	1,500	1,500	0	0.0%
5210	Prof & Spec Svc	14,115	16,331	7,000	7,000	7,000	0	0.0%
5214	Rents & Leases	-	-	-	-	-	0	0.0%
5217	Electricity	40,457	103,429	47,000	47,000	52,000	5,000	10.6%
5231	Tools/Equip	7,594	3,718	5,500	5,500	5,500	0	0.0%
	Total Maint. and Operations	82,119	144,753	76,500	76,500	81,500	5,000	6.5%
	Total	327,868	336,681	280,644	261,235	264,883	3,648	1.4%

5217: Electricity is higher than FY 2015 budget based on experiences (excluding cost in FY2014, which was unreasonably high).

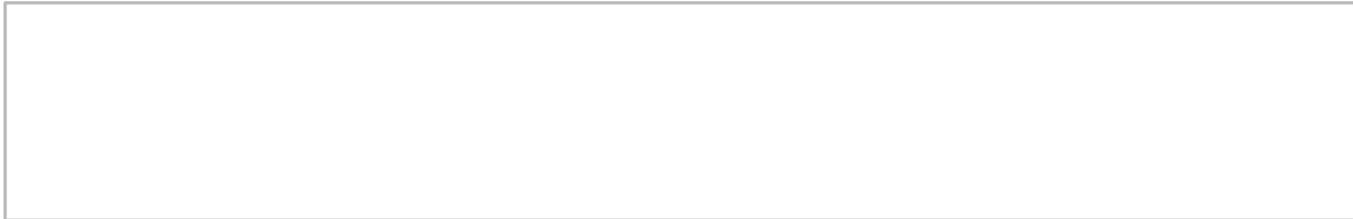
0405 WATER RESERVOIR				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	29,025	34,492	27,031	27,031	24,646	(2,385)	-8.8%
5102	Fringe Benefits	18,943	20,699	15,006	15,006	14,853	(153)	-1.0%
5112	PERS RELIEF	4,358	-	4,358	-	0	0	0.0%
5103	P/T Employees	-	7	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	1	-	-	0	0	0.0%
5105	Overtime	518	177	500	500	500	0	0.0%
5107	P/T Overtime	-	1	-	-	0	0	0.0%
	Total Salaries and Benefits	52,844	55,377	46,896	42,538	39,999	(2,539)	-6.0%
<u>Maintenance and Operations</u>								
5201		-	-	-	-	0	0	0.0%
5202	Opr Supplies	142	70	600	600	600	0	0.0%
5208	Equipment Maint	2,486	90	1,800	1,800	1,800	0	0.0%
5209	Bldg/Grds Maint	844	742	1,200	1,200	1,200	0	0.0%
5210	Prof & Spec Svc	9,544	279	9,400	9,400	9,400	0	0.0%
5213	Survey/Appraisal	850	950	1,000	1,000	1,000		
	Total Maint. and Operations	13,866	2,132	14,000	14,000	14,000	0	0.0%
	Total	66,710	57,509	60,896	56,538	53,999	(2,539)	-4.5%



0406 WATER METERS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	54,165	61,516	55,617	55,617	55,952	336	0.6%
5102	Fringe Benefits	36,213	38,122	31,207	31,207	32,459	1,252	4.0%
5112	PERS RELIEF	8,523	-	8,523	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	181	353	2,000	2,000	2,000	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	99,081	99,991	97,346	88,824	90,411	1,587	1.8%
Maintenance and Operations								
5202	Opr Supplies	14,188	28,719	87,450	87,450	87,450	0	0.0%
5231	Tools/Equip	2,173	1,435	1,500	1,500	1,500	0	0.0%
5602	Safety Equip	757	2,195	800	800	800	0	0.0%
5603	Employee Training	-	334	1,200	1,200	1,200	0	0.0%
	Total Maint. and Operations	17,119	32,684	90,950	90,950	90,950	0	0.0%
	Total	116,200	132,675	188,296	179,774	181,361	1,587	0.9%



0407 WATER HYDRANTS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	47,300	93,329	97,372	97,372	98,226	854	0.9%
5102	Fringe Benefits	32,735	48,343	58,296	58,296	61,020	2,725	4.7%
5112	PERS RELIEF	7,433	-	7,433	-	0	0	0.0%
5103	P/T Employees	-	70	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	9	-	-	0	0	0.0%
5105	Overtime	1,078	675	1,500	1,500	1,500	0	0.0%
5107	P/T Overtime	-	10	-	-	0	0	0.0%
	Total Salaries and Benefits	88,545	142,436	164,601	157,168	160,746	3,578	2.3%
Maintenance and Operations								
5202	Operating Supplies	7,905	10,788	8,000	8,000	8,000	0	0.0%
5210	Prof & Spec Svc	-	475	1,500	1,500	1,500	0	0.0%
	Total Maint. and Operations	7,905	11,264	9,500	9,500	9,500	0	0.0%
	Total	96,450	153,700	174,101	166,668	170,246	3,578	2.1%



0500 SEWER SYSTEMS ADMINISTRATION				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	131,398	83,366	46,976	46,976	47,790	814	1.7%
5102	Fringe Benefits	72,791	217,011	25,214	25,214	30,244	5,031	20.0%
5112	PERS RELIEF	20,040	-	20,040	-	0	0	0.0%
5103	P/T Employees	-	4,765	4,384	4,384	0	(4,384)	-100.0%
5104	Fringe Benefits P/T	619	1,331	3,657	3,657	0	(3,657)	-100.0%
5105	Overtime	877	1,675	1,080	1,080	1,080	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	225,724	308,148	101,351	81,311	79,114	(2,197)	-2.7%
Maintenance and Operations								
5201	Office Supplies	1,279	1,780	1,100	1,100	1,100	0	0.0%
5202	Opr Supplies	551	892	800	800	800	0	0.0%
5208	Equipment Maintenance	-	-	-	-	0	0	0.0%
5210	Prof & Spec Svc	3,607	6,747	4,500	4,500	4,500	0	0.0%
5211	Audit Services	8,236	8,284	9,144	9,144	9,144	0	0.0%
5215	Communications	1,601	1,471	500	500	500	0	0.0%
5216	Postage/Freight	-	1,000	350	350	350	0	0.0%
5221	Property Ins	8,128	8,040	8,247	8,247	8,273	26	0.3%
5222	Auto Insurance	11,500	12,125	13,104	13,104	13,087	(17)	-0.1%
5223	Liability Ins	10,414	8,082	7,601	7,601	6,840	(761)	-10.0%
5227	Advertising	-	-	250	250	250	0	0.0%
5231	Tools/Equip	1,315	536	2,700	2,700	1,700	(1,000)	-37.0%
5232	Damage not covered by ins	66,985	2,820	-	-	0	0	0.0%
5234	PERMITS	-	-	-	-	1,680	1,680	0.0%
5235	Membership/Dues	140	673	700	700	700	0	0.0%
5236	Transportation	252	-	400	400	400	0	0.0%
5237	Subsistence	51	-	350	350	350	0	0.0%
5252	Credit Card Service Fees	18,657	17,378	15,000	15,000	19,000	4,000	26.7%
5259	Amt To Be Reimb	-	-	-	-	0	0	0.0%
5601	Clothng/Uniform	156	441	350	350	350	0	0.0%
5602	Safety Equip	841	1,756	2,100	2,100	2,100	0	0.0%
5603	Employee Train	2,534	7,004	9,500	9,500	9,500	0	0.0%
5606	Bad Debt Expense	1,752	7,095	2,500	2,500	2,500	0	0.0%
5607	Debt Payment	-	-	-	-	0	0	0.0%
5608	Interest Expense	-	-	-	-	0	0	0.0%
5622	Reimbursements	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	137,996	86,123	79,196	79,196	83,124	3,928	5.0%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	120,618	120,618	120,618	120,618	134,338	13,721	11.4%
	<i>Transfer to Reserves</i>					108,807	108,807	
	<i>Transfer to Reserves for Energy Project Repay</i>					787	787	
	<i>Transfer to Revolving Energy Fund</i>					19,745	19,745	
	<i>Transfer to GF PW Maint. (Direct)</i>					5,000	5,000	
5106	Leave Cash Out	25,574	14,875	11,094	11,094	23,735	12,641	113.9%
	Total C/O, Transfers & Reserves	146,192	135,492	131,711	131,711	158,073	26,362	20.0%
5241	G/F Admin Fees	319,102	342,409	214,192	214,192	227,617	13,426	6.3%
	Total	829,015	872,171	526,449	506,410	547,928	41,519	8.2%

Personnel: Based on prior experiences, an estimated of \$3,169 unemployment claims are factored in as part of fringe benefits (5102). Allocated support from the part-time administrative assistant (PW) was eliminated (5103 & 5104) in FY 2015 in anticipation of budget cuts.
5234: ADEC Permit to operate; 5252 Credit Card Service Fees is budgeted higher based on experience

0501 SEWER PLANT OPERATIONS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	131,662	157,415	140,935	140,935	129,862	(11,073)	-7.9%
5102	Fringe Benefits	97,617	103,608	80,032	80,032	78,789	(1,244)	-1.6%
5112	PERS RELIEF	20,265	-	20,265	-	0	0	0.0%
5103	P/T Employees	4,801	4,768	7,945	7,945	12,036	4,091	51.5%
5104	Fringe Benefits P/T	526	534	1,139	1,139	1,597	458	40.2%
5105	Overtime	16,376	15,016	16,225	16,225	16,225	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	271,247	281,341	266,542	246,276	238,509	(7,768)	-3.2%
Maintenance and Operations								
5202	Opr Supplies	8,174	14,109	8,000	8,000	8,000	0	0.0%
5203	Fuel/Lube	48,255	28,720	25,000	25,000	25,000	0	0.0%
5204	Chemicals	48,182	52,139	30,000	30,000	50,000	20,000	66.7%
5207	Vehicle/Boat Maintenance	-	69	250	250	250	0	0.0%
5208	Equipment Maint	18,582	18,589	19,500	19,500	19,500	0	0.0%
5209	Bldg/Grds Maint	1,250	2,005	500	500	1,500	1,000	200.0%
5210	Prof & Spec Svc	3,530	2,192	2,500	2,500	2,500	0	0.0%
5214	Rents & Leases	-	-	200	200	-	(200)	-100.0%
5216	FREIGHT	-	-	-	-	-	-	0.0%
5217	Electricity	167,270	180,423	160,000	160,000	180,000	20,000	12.5%
5218	Water	23,521	50,883	16,000	16,000	85,000	69,000	431.3%
5219	Sewer	747	638	700	700	700	0	0.0%
5231	Tools/Equip	-	837	900	900	900	0	0.0%
5602	Safety Equipment	207	426	350	350	350	0	0.0%
5603	Employee Train	-	-	-	-	0	0	0.0%
	Total Maint. and Operations	319,718	351,031	263,900	263,900	373,700	109,800	41.6%
	Total	590,965	632,372	530,442	510,176	612,209	102,032	20.0%

5217: Electricity cost will increase significantly
5218: Water usage will increase significantly

0502 SEWER SYSTEM TESTING				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	37,090	42,843	39,590	39,590	29,988	(9,603)	-24.3%
5102	Fringe Benefits	23,240	24,616	21,192	21,192	17,977	(3,215)	-15.2%
5112	PERS RELIEF	5,512	-	5,512		0	0	0.0%
5103	P/T Employees	-	-	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	-	-	-	0	0	0.0%
5105	Overtime	306	203	355	355	355	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	Total Salaries and Benefits	66,147	67,663	66,649	61,137	48,319	(12,818)	-21.0%
<u>Maintenance and Operations</u>								
5202	Opr Supplies	6,844	5,040	4,500	4,500	4,500	0	0.0%
5210	Professional & Special Service	1,940	2,086	400	400	400	0	0.0%
5226	Testing/Analys	4,885	4,166	4,500	4,500	4,500	0	0.0%
	Total Maint. and Operations	13,669	11,292	9,400	9,400	9,400	0	0.0%
	Total	79,816	78,955	76,049	70,537	57,719	(12,818)	-18.2%



0503 SEWER LIFT STATIONS				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	77,607	82,275	80,947	80,947	81,718	771	1.0%
5102	Fringe Benefits	54,471	55,378	45,307	45,307	47,386	2,079	4.6%
5112	PERS RELIEF	12,121	-	12,121		0	0	0.0%
5103	P/T Employees	-	176	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	22	-	-	0	0	0.0%
5105	Overtime	6,523	4,013	7,000	7,000	7,000	0	0.0%
5107	P/T Overtime	-	24	-	-	12	12	0.0%
	Total Salaries and Benefits	150,722	141,888	145,374	133,254	136,116	2,862	2.1%
Maintenance and Operations								
5202	Opr Supplies	5,617	5,999	10,500	10,500	9,000	(1,500)	-14.3%
5208	Equipment Maint	66	2,487	7,500	7,500	6,000	(1,500)	-20.0%
5209	Bldg/Grds Maint	-	1,666	2,200	2,200	1,800	(400)	-18.2%
5217	Electricity	16,200	23,856	22,000	22,000	25,000	3,000	13.6%
5231	Tools/Equip	93	2,260	1,600	1,600	1,600	0	0.0%
	Total Maint. and Operations	21,976	36,268	43,800	43,800	43,400	(400)	-0.9%
	Total	172,698	178,156	189,174	177,054	179,516	2,462	1.4%



0504 COLLECTION SYSTEM				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	74,197	86,991	116,134	116,134	117,884	1,750	1.5%
5102	Fringe Benefits	51,485	55,912	67,390	67,390	70,784	3,394	5.0%
5112	PERS RELIEF	11,873	-	11,873		0	0	0.0%
5103	P/T Employees	-	162	-	-	0	0	0.0%
5104	Fringe Benefits P/T	-	20	-	-	0	0	0.0%
5105	Overtime	2,922	1,928	2,460	2,460	2,460	0	0.0%
5107	P/T Overtime	-	22	-	-	0	0	0.0%
	Total Salaries and Benefits	140,478	145,036	197,857	185,984	191,128	5,144	2.8%
Maintenance and Operations								
5202	Opr Supplies	8,160	6,985	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	118	884	1,400	1,400	1,400	0	0.0%
5209	Bldg/Grds Maint	-	-	-	-	-	0	0.0%
5210	Prof & Spec Svc	300	3,318	46,500	46,500	30,000	(16,500)	-35.5%
5214	Rents & Leases	-	-	-	-	-	0	0.0%
5231	Tools/Equip	2,971	851	1,600	1,600	1,600	0	0.0%
	Total Maint. and Operations	11,549	12,038	54,500	54,500	38,000	(16,500)	-30.3%
	Total	152,027	157,073	252,357	240,484	229,128	(11,356)	-4.7%



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ENTERPRISE FUNDS

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

PORT & HARBOR FUND

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

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

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NARRATIVES:

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

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

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

FISH DOCK (400-0603): The Fish Dock cost center includes the dock, the cranes, the Ice Plant, and cold storage facility. The Fish Dock has 383 feet of dock face for mooring fishing vessels, 8

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electric-hydraulic cranes for unloading, cold storage cubicles for rent in the Ice Plant. The Ice Plant makes 4 tons of ice per hour, stores up to 180 tons, and can deliver flake ice to fishing vessels at Fish Dock via augured and pneumatic delivery systems. The revenues on the Fish Dock derive from wharfage charges, crane rental, ice sales, cold storage rental, etc.

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

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

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

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

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

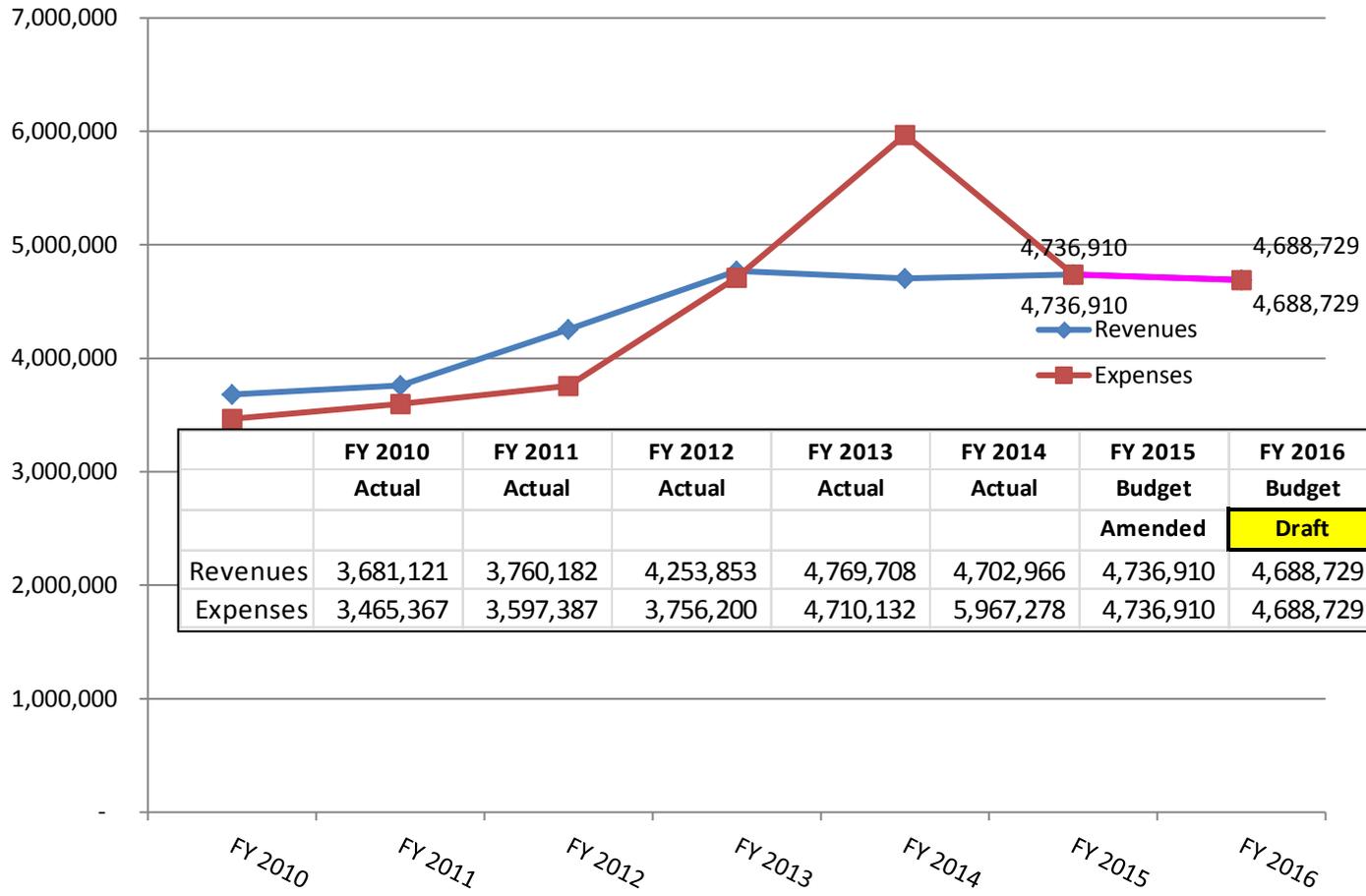
DEEP WATER DOCK MAINTENANCE (400-0614): The purpose of this account is to track the maintenance costs separate from operating costs. Electricity, water service, dock maintenance and repairs are reflected here for the Deep Water Dock.

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

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

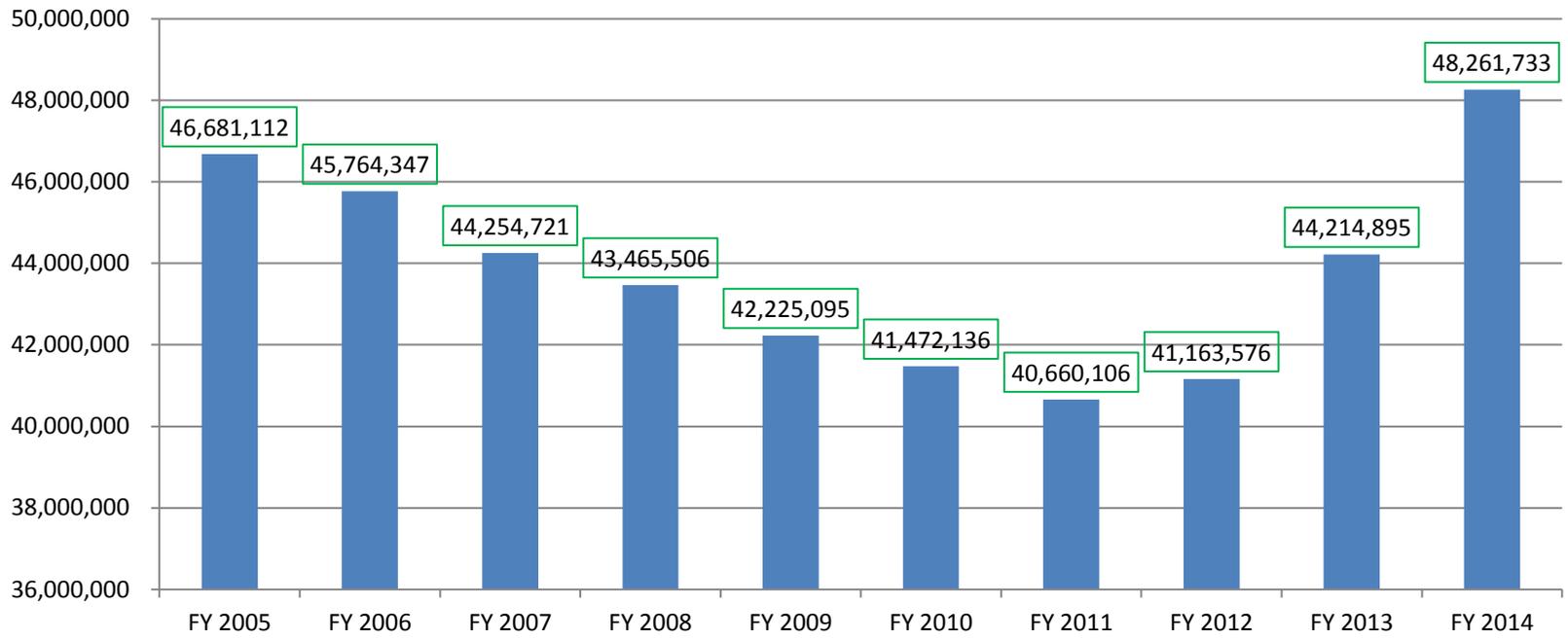
	FY 2016				
	Port & Harbor Enterprise Fund	Port & Harbor Depreciation Reserve	Port & Harbor Bond Reserve	Port & Harbor Fleet Depreciation	Total Port & Harbor Funds
	400	456 -0380	456 -0382	460-374	
Revenue					
Total Operating Revenue	4,428,689				4,428,689
Operating Expenses before Depreciation:					
Personnel	1,774,909				1,774,909
Operations & Maintenance	1,343,032	147,000			1,490,032
Debt Service			288,650		288,650
Other Charges	573,691				573,691
Total Operating Expenses	3,691,632	147,000	288,650	0	4,127,282
Operating Income before Depreciation:	737,058	(147,000)	(288,650)	0	301,408
Depreciation Expense	1,490,000				1,490,000
Earnings from Operations	(752,942)	(147,000)	(288,650)	0	(1,188,592)
Total Non - Operating Revenue	260,040				260,040
Earnings before transfers	(492,902)	(147,000)	(288,650)	0	(928,552)
Depreciation Reserves	(599,668)	569,668		30,000	0
Repayment of Energy Funds	(3,811)				(3,811)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(63,648)				(63,648)
Leave Cash Out Bank	(29,971)				(29,971)
Change in Net Assets	(1,490,000)	422,668	11,350	30,000	(1,025,982)
	0				464,018

Port & Harbor Fund Revenues vs. Expenses



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
						Amended	Draft
Revenues	3,681,121	3,760,182	4,253,853	4,769,708	4,702,966	4,736,910	4,688,729
Expenses	3,465,367	3,597,387	3,756,200	4,710,132	5,967,278	4,736,910	4,688,729

Port & Harbor Fund - Net Position Audited (CAFR)



FUND 400
PORT & HARBOR FUND COMBINED STATEMENT

FUND BUDGET:	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Budget Draft
Port & Harbor Revenue					
<u>Total Operating Revenue</u>	<u>4,355,456</u>	<u>4,110,202</u>	<u>4,476,870</u>	<u>4,476,870</u>	<u>4,428,689</u>
Operating Expenses					
Personnel	1,886,160	2,130,276	1,821,243	1,686,432	1,774,909
Operations & Maintenance	1,200,603	1,146,423	1,340,701	1,340,701	1,343,032
Debt Service					
Other Charges (Administrative Fees)	532,436	601,112	605,925	605,925	573,691
<u>Total Operating Expenses</u>	<u>3,619,198</u>	<u>3,877,810</u>	<u>3,767,870</u>	<u>3,633,058</u>	<u>3,691,632</u>
Operating Income (Loss) before Depreciation:	736,258	232,391	709,001	843,812	737,058
Depreciation Expense	1,386,053	1,489,777	1,490,000	1,490,000	1,490,000
Profit (Loss) from Operations:	(649,795)	(1,257,386)	(780,999)	(646,188)	(752,942)
Total Non-Operating Revenue	414,252	592,765	394,851	260,040	260,040
Profit (Loss) from Operations Before Transfers:	(235,544)	(664,621)	(386,148)	(386,148)	(492,902)
Transfers to...					
Capital Contributions	0	0	0	0	0
Depreciation Reserves	703,555	1,739,647	699,623	699,623	599,668
Repayment of Energy Funds	17,544	17,543	17,543	17,543	3,811
Bond Reserves	327,672	300,000	300,000	300,000	300,000
Loan Payment to General Fund			63,648	63,648	63,648
Leave Cash Out Bank	42,163	32,278	23,038	23,038	29,971
Change in Net Assets	(1,326,478)	(2,754,088)	(1,426,352)	(1,426,352)	(1,490,000)

400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Draft	Increase/Decrease	
Dept. Num.	Revenue Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
0600	Ferry Lease	18,000	18,000	18,000	18,000	18,000	0	0.0%
0600	Rents & Leases	309,386	322,751	360,000	360,000	360,000	0	0.0%
	Operating Revenue - Admin	327,386	340,751	378,000	378,000	378,000	0	0.0%
0600	PERS Revenue	134,811	299,245	134,811	0	-	0	0.0%
0600	Port Storage Fe	72,721	93,954	78,000	78,000	78,000	0	0.0%
0600	Port Impound Fe	0	0	0	0	-	0	0.0%
0600	Business Licens	40	50	40	40	40	0	0.0%
0600	Interest On Investments	9,799	28,690	6,800	6,800	6,800	0	0.0%
0600	Surplus Prop	69,440	45,098	13,000	13,000	13,000	0	0.0%
0600	Other Revenue	18,624	533	1,200	1,200	1,200	0	0.0%
	Non-Operating Revenue - Admin	305,436	467,570	233,851	99,040	99,040	0	0.0%
0601	Waste Oil Disp	2,063	4,930	5,000	5,000	5,000	0	0.0%
0601	Oil Spill Rec	0	0	1,000	1,000	1,000	0	0.0%
0601	Parking Revenue	24,859	35,384	30,000	30,000	36,000	6,000	20.0%
0601	Electrical Supplies	1,990	8,127	5,000	5,000	5,000	0	0.0%
0601	Berth Trans Mo	460,845	468,485	432,600	432,600	451,201	18,601	4.3%
0601	Berth Reserved	982,885	1,054,949	1,081,500	1,081,500	1,128,004	46,504	4.3%
0601	Berth Trans A	144,228	126,570	121,540	121,540	126,766	5,226	4.3%
0601	Berth Trans S/A	56,976	58,175	61,800	61,800	64,457	2,657	4.3%
0601	Berth Trans Dly	102,290	108,718	95,790	95,790	99,908	4,118	4.3%
0601	Metered Eneergy	77,269	71,397	107,900	107,900	107,900	0	0.0%
0601	Pumping	1,183	163	1,000	1,000	1,000	0	0.0%
0601	Wooden Grid	7,650	8,570	7,000	7,000	7,000	0	0.0%
0601	Commerical Ramp	63,606	48,510	60,000	60,000	40,000	(20,000)	-33.3%
0601	Berth Wait List	6,360	8,450	7,500	7,500	8,500	1,000	13.3%
0601	Steel Grid Fees	12,925	9,265	13,000	13,000	13,000	0	0.0%
0601	L&L Ramp	102,970	106,923	108,000	108,000	0	(108,000)	-100.0%
0601	Trans Enrg 110v	39,031	45,104	55,900	55,900	55,900	0	0.0%
0601	Trans Engy 220v	28,293	22,474	35,100	35,100	38,610	3,510	10.0%
0601	Trans Engy 208v	91,379	101,931	117,000	117,000	128,700	11,700	10.0%
0601	Comm Ramp Wharf	43,174	49,106	50,000	50,000	40,000	(10,000)	-20.0%
0601	Port Security Revenues	1,800	10,650	20,500	20,500	22,500	2,000	
	Operating Revenue - Harbor	2,251,776	2,347,880	2,417,130	2,417,130	2,380,446	(36,684)	-1.5%
							77,106	
0601	Penalty/Int	5,341	7,073	13,000	13,000	13,000	0	0.0%
0601	Other Revenue	61,975	59,501	58,000	58,000	58,000	0	0.0%
	Non-Operating Revenue - Harbor	67,316	66,574	71,000	71,000	71,000	0	0.0%
0602	USCG Leases	25,061	25,234	24,692	24,692	24,692	0	0.0%
0602	Seafood Wharfage-PD	0	0	1,000	1,000	1,000	0	0.0%
0602	PD Fuel Wharfge	271,228	285,696	265,000	265,000	265,000	0	0.0%
0602	Pioneer Dock - Wharfage	0	0	1,000	1,000	1,000	0	0.0%
0602	PD Water Sales	19,356	17,045	14,000	14,000	14,000	0	0.0%
0602	PD Docking	107,997	59,328	100,000	100,000	100,000	0	0.0%
	Operating Revenue - Pioneer Dock	423,643	387,303	405,692	405,692	405,692	0	0.0%
0603	Ice Sales	357,921	271,934	392,000	392,000	260,000	(132,000)	-33.7%
0603	Cold Storage	21,331	23,235	35,000	35,000	35,000	0	0.0%
0603	Crane Rental	249,627	217,390	230,000	230,000	230,000	0	0.0%
0603	Card Acess Fees	10,816	11,433	8,240	8,240	8,240	0	0.0%
0603	Seafood Wharfge	42,762	26,593	43,392	43,392	43,392	0	0.0%
0603	Other Wharf Fd	2,889	2,515	1,500	1,500	1,500	0	0.0%
	Operating Revenue - Fish Dock	685,345	553,100	710,132	710,132	578,132	(132,000)	-18.6%
0603	Fish Tax	41,501	58,621	90,000	90,000	90,000	0	0.0%

400 PORT & HARBOR - Combined Revenues				Adopted	Amended	Draft	Increase/Decrease	
Dept. Num.	Revenue Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
	Deep Water Dock						0	
0604	Stevedoring	70,497	46,776	50,116	50,116	50,116	0	0.0%
0604	Seafood Wharfge	4,906	0	4,000	4,000	4,000	0	0.0%
0604	Dwd Wharfage	74,892	72,809	60,000	60,000	60,000	0	0.0%
0604	Dwd Docking	405,915	256,758	350,000	350,000	350,000	0	0.0%
0604	Dwd Water Sales	100,862	91,241	85,000	85,000	85,000	0	0.0%
	<u>Operating Revenue - DWD</u>	<u>657,071</u>	<u>467,584</u>	<u>549,116</u>	<u>549,116</u>	<u>549,116</u>	<u>0</u>	<u>0.0%</u>
0605	<u>Outfall Line</u>	<u>1,420</u>	<u>6,305</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>0</u>	<u>0.0%</u>
0615	L&L Ramp	0	0	0	0	120,503	120,503	N/A
0606	<u>Fish Grinder</u>	<u>8,815</u>	<u>7,279</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.0%</u>
	<u>Total Revenue</u>	<u>4,769,708</u>	<u>4,702,966</u>	<u>4,871,721</u>	<u>4,736,910</u>	<u>4,688,729</u>	<u>(48,181)</u>	<u>-1.0%</u>

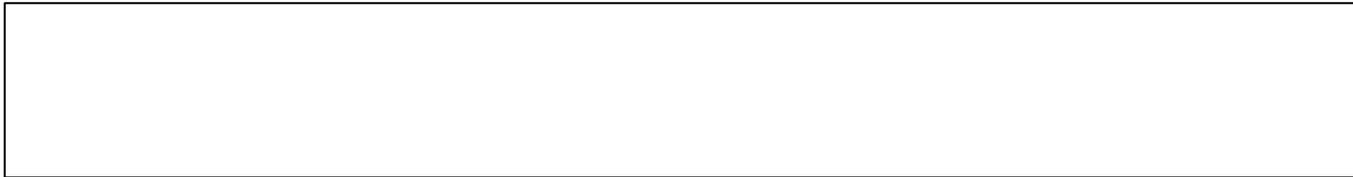
400 PORT & HARBOR - Combined Expenditure				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Reg Employees	922,229	956,776	940,519	940,519	975,522	35,003	3.7%
5102	Fringe Benefits	665,114	989,306	558,405	558,405	611,269	52,864	9.5%
5112	PERS RELIEF	134,811	0	134,811	0	0	0	0.0%
5103	Part Time Empl	106,648	130,096	130,588	130,588	128,974	(1,615)	-1.2%
5104	Fringe Ben P/T	20,950	22,086	20,226	20,226	22,228	2,001	9.9%
5105	Overtime	33,189	29,776	30,734	30,734	30,938	204	0.7%
5107	Part Time Overtime	3,218	2,235	5,959	5,959	5,978	19	0.3%
	Total Salaries and Benefits	1,886,160	2,130,276	1,821,243	1,686,432	1,774,909	88,477	5.2%
Maintenance and Operations								
5201	Office Supplies	3,263	3,392	4,500	4,500	4,500	0	0.0%
5202	Opr Supplies	18,946	29,157	30,000	30,000	30,500	500	1.7%
5203	Fuel/Lube	35,963	34,180	29,400	29,400	26,900	(2,500)	-8.5%
5204	Chemicals	3,617	4,940	6,000	6,000	6,000	0	0.0%
5207	Vehicle/Boat Maintenance	5,518	14,888	15,000	15,000	15,000	0	0.0%
5208	Equipment Maint	60,950	38,803	70,000	70,000	65,000	(5,000)	-7.1%
5209	Bldg/Grds Maint	45,206	51,454	71,000	71,000	64,000	(7,000)	-9.9%
5210	Prof & Spec Svc	21,949	18,628	25,000	25,000	26,000	1,000	4.0%
5211	Audit Services	16,473	16,567	18,000	18,000	18,000	0	0.0%
5213	Survey/Appraisal	8,224	6,100	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	5,410	4,982	6,000	6,000	6,000	0	0.0%
5215	Communications	12,328	7,354	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	3,571	5,182	4,500	4,500	4,500	0	0.0%
5217	Electricity	443,894	459,258	510,000	510,000	535,600	25,600	5.0%
5218	Water	154,716	88,392	112,800	112,800	94,800	(18,000)	-16.0%
5219	Sewer	7,911	9,067	8,400	8,400	12,200	3,800	45.2%
5220	Refuse/Disposal	71,218	52,740	60,000	60,000	62,814	2,814	4.7%
5221	Property Ins	31,605	34,094	37,993	37,993	40,153	2,160	5.7%
5222	Auto Insurance	9,325	8,514	8,743	8,743	8,996	253	2.9%
5223	Liability Ins	56,093	53,083	53,365	53,365	55,069	1,704	3.2%
5227	Advertising	10,497	5,280	9,000	9,000	9,000	0	0.0%
5231	Tools/Equip	10,547	14,176	23,500	23,500	21,000	(2,500)	-10.6%
5233	Computer/Related Items	0	0	0	0	0	0	0.0%
5235	Membership/Dues	1,643	1,310	2,500	2,500	2,500	0	0.0%
5236	Transportation	5,787	8,562	10,000	10,000	10,000	0	0.0%
5237	Subsistence	3,030	3,177	5,500	5,500	5,500	0	0.0%
5238	Printing/Binding	2,756	4,774	5,500	5,500	5,500	0	0.0%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5249	Oil Spill Respn	423	315	1,500	1,500	1,500	0	0.0%
5252	Credit Card Exp	40,409	41,364	43,000	43,000	43,000	0	0.0%
5256	Waste Oil Disposal	28,807	31,913	28,000	28,000	28,000	0	0.0%
5258	Float&ramp Repairs	13,678	12,358	18,000	18,000	18,000	0	0.0%
5287	Electrical Supplies	2,187	12,299	5,000	5,000	5,000	0	0.0%
5601	Clothng/Uniform	6,302	7,259	7,000	7,000	7,000	0	0.0%
5602	Safety Equip	14,467	11,536	15,000	15,000	16,000	1,000	6.7%
5603	Employee Train	4,579	9,997	11,000	11,000	9,500	(1,500)	-13.6%
5606	Bad Debt Exp	16,418	7,273	22,000	22,000	22,000	0	0.0%
5627	Port Security	2,771	10,906	20,500	20,500	20,500	0	0.0%
5637	Diving Services	0	3,000	5,000	5,000	5,000	0	0.0%
5638	Signage Parking Delineation	0	0	5,000	5,000	5,000	0	0.0%
5621	Unidentified Credit Card Amt	0	28	0	0	0	0	0.0%
	Total Maint. and Operations	1,200,603	1,146,423	1,340,701	1,340,701	1,343,032	2,331	0.2%
Capital Outlay, Transfers and Reserves								
5990	Transfers To Another Fund/Dept	1,048,771	2,057,190	1,080,814	1,080,814	967,127	(113,688)	-10.5%
5106	Leave Cash Out	42,163	32,278	23,038	23,038	29,971	6,933	30.1%
	Total C/O, Transfers & Reserves	1,090,934	2,089,467	1,103,852	1,103,852	997,098	(106,755)	-9.7%
5241	G/F Admin Fees	532,436	601,112	605,925	605,925	573,691	(32,234)	-5.3%
	Total	4,710,132	5,967,278	4,871,721	4,736,910	4,688,729	(48,181)	-1.0%
				*PERS Relief	*PERS Relief	*PERS Relief		

0600 PORT & HARBOR - ADMINISTRATION				Adopted	Amended	Draft	Increase/Decrease	
A/C	Expenditure Categories	12/31/13	12/31/14	12/31/15	12/31/15	12/31/16	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Reg Employees	254,406	187,614	187,789	187,789	183,793	(3,996)	-2.1%
5102	Fringe Benefits	145,045	420,402	108,535	108,535	108,895	360	0.3%
5112	PERS RELIEF	134,811	-	134,811	-	0	0	0.0%
5103	Part Time Empl	1,016	-	-	-	6,740	6,740	0.0%
5104	Fringe Ben P/T	203	-	-	-	4,149	4,149	0.0%
5105	Overtime	2,811	3,038	2,298	2,298	2,367	69	3.0%
5107	Part Time Overtime	734	-	247	247	247	0	0.0%
	Total Salaries and Benefits	539,026	611,054	433,680	298,869	306,191	7,322	2.4%
Maintenance and Operations								
5201	Office Supplies	1,869	1,730	2,500	2,500	2,500	0	0.0%
5202	Opr Supplies	1,964	1,765	2,500	2,500	2,500	0	0.0%
5207	Vehicle/Boat Maintenance	14	-	-	-	0	0	0.0%
5208	Equipment Maint	-	8,960	-	-	0	0	0.0%
5209	Bldg/Grds Maint	2,777	1,145	15,000	15,000	5,000	(10,000)	-66.7%
5210	Prof & Spec Svc	1,609	3,117	3,000	3,000	3,000	0	0.0%
5211	Audit Services	16,473	16,567	18,000	18,000	18,000	0	0.0%
5213	Survey/Appraisal	7,933	6,100	4,000	4,000	4,000	0	0.0%
5214	Rents & Leases	5,410	4,982	6,000	6,000	6,000	0	0.0%
5215	Communications	12,328	7,354	7,000	7,000	7,000	0	0.0%
5216	Postage/Freight	3,571	5,182	4,500	4,500	4,500	0	0.0%
5221	Property Ins	31,605	34,094	37,993	37,993	40,153	2,160	5.7%
5222	Auto Insurance	9,325	8,116	8,743	8,743	8,996	253	2.9%
5223	Liability Ins	56,093	53,083	53,365	53,365	55,069	1,704	3.2%
5227	Advertising	10,312	5,172	8,000	8,000	8,000	0	0.0%
5231	Tools/Equip	-	1,210	7,000	7,000	4,000	(3,000)	-42.9%
5235	Membership/Dues	1,643	1,310	2,000	2,000	2,000	0	0.0%
5236	Transportation	2,674	4,074	4,000	4,000	4,000	0	0.0%
5237	Subsistence	2,084	1,929	2,500	2,500	2,500	0	0.0%
5238	Printing/Binding	1,931	3,174	4,500	4,500	4,500	0	0.0%
5248	Lobbying	20,125	20,125	22,000	22,000	22,000	0	0.0%
5252	Credit Card Exp	40,409	41,364	43,000	43,000	43,000	0	0.0%
5603	Employee Train	1,428	2,546	1,000	1,000	1,000	0	0.0%
5606	Bad Debt Exp	16,418	7,273	22,000	22,000	22,000	0	0.0%
5621	Unidentified Credit Card Amt	-	28	-	-	-	-	-
	Total Maint. and Operations	247,993	240,400	278,601	278,601	269,718	(8,883)	-3.2%
Capital Outlay, Transfers and Reserves								
	<i>Transfer to Reserves</i>			38,574	38,574	15,569	(23,005)	-59.6%
	<i>Transfer to Reserves for Energy Project Repay</i>			14,252	14,252	520	(13,732)	-96.4%
	<i>Transfer to Revolving Energy Fund</i>			3,291	3,291	3,291	0	0.0%
	<i>Transfer to Bond Fund</i>			300,000	300,000	300,000	0	0.0%
5990	Transfers To Another Fund/Dept	575,522	1,390,504	356,117	356,117	319,380	(36,737)	-10.3%
5106	Leave Cash Out	42,163	32,162	23,038	23,038	29,971	6,933	30.1%
5241	G/F Admin Fees	532,436	601,112	605,925	605,925	573,691	(32,234)	-5.3%
	Total	1,937,139	2,875,232	1,697,362	1,562,551	1,498,951	(63,599)	-4.1%

0601 PORT & HARBOR - HARBOR				Adopted	Amended	Draft	Increase/Decrease	
A/C	Expenditure Categories	12/31/13	12/31/14	12/31/15	12/31/15	12/31/16	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	278,739	334,918	331,085	331,085	345,790	14,705	4.4%
5102	Fringe Benefits	223,180	246,994	194,422	194,422	217,179	22,757	11.7%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	55,961	87,672	64,274	64,274	73,495	9,220	14.3%
5104	Fringe Benefits P/T	10,528	12,351	9,506	9,506	10,870	1,364	14.3%
5105	Overtime	17,160	15,542	16,500	16,500	16,500	0	0.0%
5107	P/T Overtime	74	181	3,000	3,000	3,000	0	0.0%
	Total Salaries and Benefits	585,643	697,659	618,787	618,787	666,833	48,046	7.8%
Maintenance and Operations								
5201	Office Supplies	1,095	1,288	1,500	1,500	1,500	0	0.0%
5202	Opr Supplies	9,403	18,733	12,000	12,000	12,000	0	0.0%
5203	Fuel/Lube	11,008	14,984	10,000	10,000	10,000	0	0.0%
5204	Chemicals	2,016	2,304	3,000	3,000	3,000	0	0.0%
5207	Veh/Boat Maint	2,394	7,769	5,000	5,000	5,000	0	0.0%
5208	Equipment Maint	500	1,411	2,000	2,000	2,000	0	0.0%
5209	Bldg/Grds Maint	5,002	9,657	6,500	6,500	6,500	0	0.0%
5210	Prof & Spec Svc	4,286	6,125	5,000	5,000	5,000	0	0.0%
5213	Surveyor/Appraisal	291	-	-	-	0	0	0.0%
5217	Electricity	278,647	286,837	350,000	350,000	375,000	25,000	7.1%
5218	Water	78,208	38,714	45,000	45,000	35,000	(10,000)	-22.2%
5219	Sewer	6,226	6,839	6,200	6,200	8,000	1,800	29.0%
5220	Refuse/Disposal	71,218	52,740	60,000	60,000	60,000	0	0.0%
5222	Auto Insurance	-	398	-	-	-	-	-
5227	Advertising	185	108	1,000	1,000	1,000	0	0.0%
5231	Tools/Equip	3,805	2,593	5,000	5,000	5,000	0	0.0%
5236	Transportation	933	3,176	4,000	4,000	4,000	0	0.0%
5237	Subsistence	544	1,129	2,000	2,000	2,000	0	0.0%
5238	Printing&binding	825	1,600	1,000	1,000	1,000	0	0.0%
5249	Oil Spill Respn	423	315	1,500	1,500	1,500	0	0.0%
5287	Electrical Supplies	2,187	12,299	5,000	5,000	5,000	0	0.0%
5601	Clothng/Uniform	3,272	3,820	3,500	3,500	3,500	0	0.0%
5602	Safety Equip	5,030	6,010	6,000	6,000	6,000	0	0.0%
5603	Employee Train	294	4,162	4,000	4,000	4,000	0	0.0%
5627	Port Security	2,771	10,906	20,500	20,500	20,500	0	0.0%
5638	Signage Parking Delineation	-	-	5,000	5,000	5,000	0	0.0%
	Total Maint. and Operations	490,564	493,918	564,700	564,700	581,500	16,800	3.0%
Capital Outlay, Transfers and Reserves								
<i>Transfer to Reserves</i>				46,352	46,352			
<i>Transfer to Loan Payment to GF - Prin.</i>				57,648	57,648	57,648		
<i>Transfer to Loan Payment to GF - Interest</i>				6,000	6,000	6,000		
5990	Transfer to	100,475	110,000	110,000	110,000	63,648	(46,352)	-42.1%
	Total C/O, Transfers & Reserves	100,475	110,000	110,000	110,000	63,648	(46,352)	-42.1%
	Total	1,176,682	1,301,577	1,293,487	1,293,487	1,311,980	18,493	1.4%

5638: new line item for signage
5218: new water service in area that didnt have service before.
5627: nine landings scheduled for next season X \$2250 per landing
5217: 30% increase for all the additional electricity meters we are adding to the harbor System 5, J float, HH, and JJ are all new utilities.

0602 PORT & HARBOR - PIONEER DOCK				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	15,981	22,006	22,082	22,082	23,924	1,842	8.3%
5102	Fringe Benefits	14,543	16,766	12,789	12,789	15,256	2,467	19.3%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	2,120	3,796	2,872	2,872	0	(2,872)	-100.0%
5104	Fringe Benefits P/T	260	539	425	425	0	(425)	-100.0%
5105	Overtime	1,019	926	835	835	901	66	7.9%
5107	P/T Overtime	4	11	-	-	10	10	0.0%
	Total Salaries and Benefits	<u>33,927</u>	<u>44,044</u>	<u>39,003</u>	<u>39,003</u>	<u>40,090</u>	<u>1,088</u>	2.8%
<u>Maintenance and Operations</u>								
5201	Office Supplies	-	-	-	-	0		
5202	Opr Supplies	143	-	1,500	1,500	1,500	0	0.0%
5208	Equipment Maintenance	370	-	1,000	1,000	1,000	0	0.0%
5209	Building & Grounds Maintenance	15	-	2,000	2,000	2,000	0	0.0%
5210	Prof & Spec Svc	-	-	2,000	2,000	2,000	0	0.0%
5217	Electricity	3,739	3,355	4,000	4,000	4,000	0	0.0%
5218	Water	570	4,821	10,000	10,000	5,000	(5,000)	-50.0%
5231	Tools/Equip	-	1,652	1,000	1,000	1,000	0	0.0%
5602	Safety Equip	5,220	93	1,000	1,000	1,000	0	0.0%
	Total Maint. and Operations	<u>10,057</u>	<u>9,922</u>	<u>22,500</u>	<u>22,500</u>	<u>17,500</u>	<u>(5,000)</u>	-22.2%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	72,913	106,745	199,756	199,756	117,339	(82,417)	-41.3%
	Total C/O, Transfers & Reserves	<u>72,913</u>	<u>106,745</u>	<u>199,756</u>	<u>199,756</u>	<u>117,339</u>	<u>(82,417)</u>	-41.3%
	Total	<u>116,897</u>	<u>160,711</u>	<u>261,259</u>	<u>261,259</u>	<u>174,929</u>	<u>(86,329)</u>	<u>-33.0%</u>



0603 PORT & HARBOR - FISH DOCK				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	191,487	205,788	187,181	187,181	192,269	5,088	2.7%
5102	Fringe Benefits	143,506	155,184	117,313	117,313	129,486	12,173	10.4%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	27,454	33,399	42,025	42,025	19,843	(22,182)	-52.8%
5104	Fringe Benefits P/T	7,275	8,197	7,128	7,128	2,935	(4,193)	-58.8%
5105	Overtime	9,064	6,318	7,701	7,701	7,701	0	0.0%
5107	Part Time Overtime	2,244	2,033	2,113	2,113	2,113	0	0.0%
	Total Salaries and Benefits	381,029	410,919	363,460	363,460	354,345	(9,114)	-2.5%
<u>Maintenance and Operations</u>								
5201	Office Supplies	299	374	500	500	500	0	0.0%
5202	Opr Supplies	647	1,177	3,000	3,000	3,000	0	0.0%
5203	Fuel/Lube	3,023	3,325	3,800	3,800	3,000	(800)	-21.1%
5204	Chemicals	1,601	2,636	3,000	3,000	3,000	0	0.0%
5207	Vehicle/Boat Maintenance	-	-	-	-	0	0	0.0%
5208	Equipment Maint	44,750	23,302	45,000	45,000	40,000	(5,000)	-11.1%
5209	Bldg/Grds Maint	14,545	6,732	15,000	15,000	15,000	0	0.0%
5210	Prof & Spec Svc	7,855	5,477	5,000	5,000	5,000	0	0.0%
5217	Electricity	147,274	154,582	140,000	140,000	140,000	0	0.0%
5218	Water	24,109	18,168	25,000	25,000	20,000	(5,000)	-20.0%
5219	Sewer	429	567	1,000	1,000	1,000	0	0.0%
5231	Tools/Equip	1,471	1,392	3,000	3,000	1,500	(1,500)	-50.0%
5602	Safety Equip	1,023	2,320	1,000	1,000	1,000	0	0.0%
5603	Employee Training	829	1,699	3,000	3,000	1,500	(1,500)	-50.0%
	Total Maint. and Operations	247,853	221,750	248,300	248,300	234,500	(13,800)	-5.6%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	218,807	80,000	80,000	80,000	80,000	0	0.0%
	Total C/O, Transfers & Reserves	218,807	80,000	80,000	80,000	80,000	0	0.0%
	Total	847,689	712,669	691,760	691,760	668,845	(22,914)	-3.3%



0604 PORT & HARBOR - DEEP WATER DOCK				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	19,245	25,681	25,817	25,817	27,814	1,998	7.7%
5102	Fringe Benefits	16,268	18,667	14,831	14,831	16,770	1,939	13.1%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	2,120	3,796	2,872	2,872	0	(2,872)	-100.0%
5104	Fringe Benefits P/T	260	540	425	425	0	(425)	-100.0%
5105	Overtime	1,180	1,123	1,000	1,000	1,069	69	6.9%
5107	P/T Overtime	4	11	-	-	10	10	0.0%
	Total Salaries and Benefits	39,077	49,817	44,944	44,944	45,663	719	1.6%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	0	0	0.0%
5203	Fuel/Lube	-	173	600	600	600	0	0.0%
5209	Building & Grounds Maintenance	-	13,226	1,000	1,000	1,000	0	0.0%
5210	Prof & Spec Svc	3,637	-	2,000	2,000	2,000	0	0.0%
5217	Electricity	7,269	6,131	8,000	8,000	8,000	0	0.0%
5218	Water	49,718	24,634	30,000	30,000	30,000	0	0.0%
5219	Sewer	-	273	-	-	-	-	-
5231	Tools/Equipment	-	2,542	1,000	1,000	1,000	0	0.0%
5601	Clothing/Uniforms	-	-	-	-	0	0	0.0%
5602	Safety Equip	-	397	1,000	1,000	1,000	0	0.0%
	Total Maint. and Operations	60,624	47,375	43,600	43,600	43,600	0	0.0%
Capital Outlay, Transfers and Reserves								
5990	Transfer to Reserves	71,111	359,724	324,724	324,724	324,724	0	0.0%
	Total C/O, Transfers & Reserves	71,111	359,724	324,724	324,724	324,724	0	0.0%
	Total	170,813	456,917	413,268	413,268	413,987	719	0.2%



0605 PORT & HARBOR - OUTFALL LINE				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	0	0	0	0	0	0	0.0%
5102	Fringe Benefits	0	0	0	0	0	0	0.0%
5112	PERS RELIEF	0	0	0	0	0	0	0.0%
5103	P/T Employees	0	459	0	0	0	0	0.0%
5104	Fringe Benefits P/T	0	63	0	0	0	0	0.0%
5105	Overtime	0	0	0	0	0	0	0.0%
5107	P/T Overtime	0	0	0	0	0	0	0.0%
	Total Salaries and Benefits	-	522	-	-	-	0	0.0%
<u>Maintenance and Operations</u>								
5208	Equipment Maint	-	-	-	-	0	0	0.0%
5209	Bldg/Grds Maint	1,636	1,950	3,000	3,000	3,000	0	0.0%
5210	Professional & Special Service	66	3,047	3,000	3,000	3,000	0	0.0%
	Total Maint. and Operations	1,701	4,997	6,000	6,000	6,000	-	0.0%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	3,314	2,917	2,917	2,917	2,917	0	0.0%
	Total C/O, Transfers & Reserves	3,314	2,917	2,917	2,917	2,917	0	0.0%
	Total	5,015	8,435	8,917	8,917	8,917	0	0.0%



0606 PORT & HARBOR - FISH GRINDER				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	0	0	0	0	0	0	0.0%
5102	Fringe Benefits	0	0	0	0	0	0	0.0%
5112	PERS RELIEF	0	0	0	0	0	0	0.0%
5103	P/T Employees	0	0	0	0	0	0	0.0%
5104	Fringe Benefits P/T	0	0	0	0	0	0	0.0%
5105	Overtime	0	0	0	0	0	0	0.0%
5107	P/T Overtime	0	0	0	0	0	0	0.0%
	Total Salaries and Benefits	-	-	-	-	-	0	0.0%
Maintenance and Operations								
5202	Opr Supplies	410	451	4,000	4,000	4,000	0	0.0%
5208	Equipment Maint	10,492	(1,065)	14,000	14,000	14,000	0	0.0%
5209	Bldg/Grds Maint	438	-	2,500	2,500	2,500	0	0.0%
5218	Water	886	1,017	1,500	1,500	1,500	0	0.0%
	Total Maint. and Operations	12,226	403	22,000	22,000	22,000	0	0.0%
Capital Outlay, Transfers and Reserves								
5990	Transfer to Reserves	6,629	7,300	7,300	7,300	7,300	0	0.0%
	Total C/O, Transfers & Reserves	6,629	7,300	7,300	7,300	7,300	0	0.0%
	Total	18,855	7,703	29,300	29,300	29,300	0	0.0%

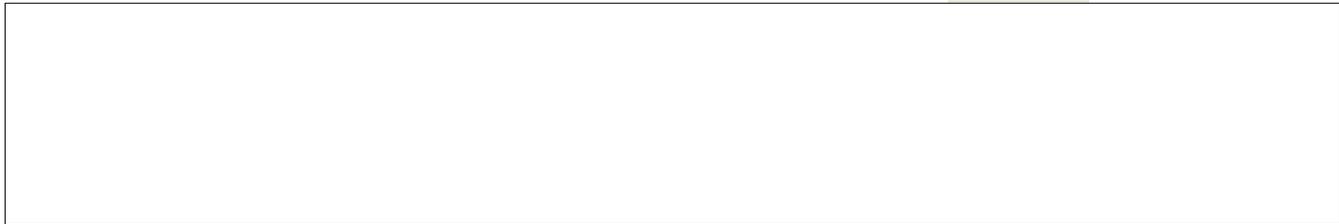


0611 PORT & HARBOR - HARBOR MAINTENANCE				Adopted	Amended	Draft	Increase/Decrease	
A/C	Expenditure Categories	12/31/13	12/31/14	12/31/15	12/31/15	12/31/16	From Prior Yr Amended	
Num.	& Descriptions	Actual	Actual	Budget	Budget	Budget	\$	%
Salaries and Benefits								
5101	Regular Employees	131,231	145,902	150,808	150,808	142,917	(7,891)	-5.2%
5102	Fringe Benefits	100,820	107,773	89,368	89,368	87,651	(1,717)	-1.9%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	17,978	974	14,836	14,836	14,836	0	0.0%
5104	Fringe Benefits P/T	2,424	396	2,194	2,194	2,194	(0)	0.0%
5105	Overtime	1,565	2,267	1,923	1,923	1,923	0	0.0%
5107	P/T Overtime	157	-	600	600	600	0	0.0%
Total Salaries and Benefits		254,175	257,312	259,728	259,728	250,121	(9,608)	-3.7%
Maintenance and Operations								
5202	Opr Supplies	5,241	5,488	6,000	6,000	6,000	0	0.0%
5203	Fuel/Lube	21,932	15,698	15,000	15,000	12,000	(3,000)	-20.0%
5207	Veh/Boat Maint	3,110	7,119	10,000	10,000	10,000	0	0.0%
5208	Equipment Maint	4,838	6,194	8,000	8,000	8,000	0	0.0%
5209	Bldg/Grds Maint	12,547	8,739	12,000	12,000	12,000	0	0.0%
5210	Prof & Spec Svc	4,496	861	5,000	5,000	4,500	(500)	-10.0%
5217	Electricity	6,965	8,352	8,000	8,000	8,000	0	0.0%
5218	Water	1,225	1,036	1,300	1,300	1,300	0	0.0%
5219	Sewer	1,256	1,389	1,200	1,200	1,200	0	0.0%
5231	Tools/Equip	4,472	3,827	4,000	4,000	4,000	0	0.0%
5235	Memberships/Dues	-	-	500	500	500	0	0.0%
5236	Transporation	2,180	1,312	2,000	2,000	2,000	0	0.0%
5237	Subsistence	402	119	1,000	1,000	1,000	0	0.0%
5256	Waste Oil Dipos	28,807	31,913	28,000	28,000	28,000	0	0.0%
5258	Float/Ramp Repr	13,678	12,358	18,000	18,000	18,000	0	0.0%
5601	Clothng/Uniform	3,029	3,439	3,500	3,500	3,500	0	0.0%
5602	Safety Equip	1,662	2,703	3,000	3,000	3,000	0	0.0%
5603	Training	2,029	1,590	3,000	3,000	3,000	0	0.0%
5637	Diving Services	-	3,000	5,000	5,000	5,000	0	0.0%
Total Maint. and Operations		117,868	115,137	134,500	134,500	131,000	(3,500)	-2.6%
5106	Leave Cash Out	-	116	-	-	-	-	-
Total		372,044	372,565	394,228	394,228	381,121	(13,108)	-3.3%

0612 PORT & HARBOR - PIONEER DOCK MAIN			Adopted	Amended	Draft	Increase/Decrease		
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	15,570	17,433	17,879	17,879	18,001	122	0.7%
5102	Fringe Benefits	10,876	11,760	10,574	10,574	10,979	405	3.8%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	1,854	1,854	1,854	(0)	0.0%
5104	Fringe Benefits P/T	-	-	274	274	274	(0)	0.0%
5105	Overtime	195	281	239	239	239	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	<u>Total Salaries and Benefits</u>	<u>26,641</u>	<u>29,474</u>	<u>30,820</u>	<u>30,820</u>	<u>31,348</u>	<u>527</u>	<u>1.7%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	543	505	500	500	500	0	0.0%
5209	Bldg/Grds Maint	1,908	1,888	4,000	4,000	3,000	(1,000)	-25.0%
5231	Tools/Equip	115	642	1,500	1,500	1,500	0	0.0%
5602	Safety Equipment	968	-	1,000	1,000	1,000	0	0.0%
	<u>Total Maint. and Operations</u>	<u>3,534</u>	<u>3,035</u>	<u>7,000</u>	<u>7,000</u>	<u>6,000</u>	<u>(1,000)</u>	<u>-14.3%</u>
	<u>Total</u>	<u>30,175</u>	<u>32,509</u>	<u>37,820</u>	<u>37,820</u>	<u>37,348</u>	<u>(473)</u>	<u>-1.2%</u>



0614 PORT & HARBOR - DEEP WATER DOCK MAIN		Adopted	Amended	Draft	Increase/Decrease			
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
Salaries and Benefits								
5101	Regular Employees	15,570	17,433	17,879	17,879	18,001	122	0.7%
5102	Fringe Benefits	10,876	11,760	10,574	10,574	10,979	405	3.8%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	1,854	1,854	1,854	(0)	0.0%
5104	Fringe Benefits P/T	-	-	274	274	274	(0)	0.0%
5105	Overtime	195	281	239	239	239	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
Total Salaries and Benefits		26,641	29,474	30,820	30,820	31,348	527	1.7%
Maintenance and Operations								
5202	Operating Supplies	595	1,038	500	500	500	0	0.0%
5209	Bldg/Grds Maint	6,338	8,117	10,000	10,000	8,000	(2,000)	-20.0%
5210	Professional & Special Service	-	-	-	-	0	0	0.0%
5231	Tools/Equip	685	318	1,000	1,000	1,000	0	0.0%
5602	Safety Equipment	564	12	2,000	2,000	2,000	0	0.0%
Total Maint. and Operations		8,182	9,485	13,500	13,500	11,500	(2,000)	-14.8%
Total		34,823	38,959	44,320	44,320	42,848	(1,473)	-3.3%



0615 Load & Launch Ramp				Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Expenditure Categories & Descriptions	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
							\$	%
<u>Salaries and Benefits</u>								
5101	Regular Employees	-	-	-	-	23,013	23,013	0.0%
5102	Fringe Benefits	-	-	-	-	14,075	14,075	0.0%
5112	PERS RELIEF	-	-	-	-	0	0	0.0%
5103	P/T Employees	-	-	-	-	10,352	10,352	0.0%
5104	Fringe Benefits P/T	-	-	-	-	1,531	1,531	0.0%
5105	Overtime	-	-	-	-	0	0	0.0%
5107	P/T Overtime	-	-	-	-	0	0	0.0%
	<u>Total Salaries and Benefits</u>	-	-	-	-	48,970	48,970	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	-	-	500	500	0.0%
5203	Fuel/Lube	-	-	-	-	1,300	1,300	0.0%
5209	Bldg/Grds Maint	-	-	-	-	6,000	6,000	0.0%
5210	Professional & Special Service	-	-	-	-	1,500	1,500	0.0%
5231	Tools/Equip	-	-	-	-	1,500	1,500	0.0%
5602	Safety Equipment	-	-	-	-	1,000	1,000	0.0%
5217	Electricity	-	-	-	-	600	600	0.0%
5218	Water	-	-	-	-	2,000	2,000	0.0%
5219	Sewer	-	-	-	-	2,000	2,000	0.0%
5220	Refuse/Disposal	-	-	-	-	2,814	2,814	0.0%
5231	Tools/Equip	-	-	-	-	500	500	0.0%
	<u>Total Maint. and Operations</u>	-	-	-	-	19,714	19,714	0.0%
<u>Capital Outlay, Transfers and Reserves</u>								
5990	Transfer to Reserves	-	-	-	-	51,819	51,819	0.0%
	<u>Total C/O, Transfers & Reserves</u>	-	-	-	-	51,819	51,819	0.0%
	<u>Total</u>	-	-	-	-	120,503	120,503	0.0%

This is a new cost center. The newly installed cameras will help payment collections. A 20% estimated revenue increase is budgeted on the revenue side.



RESERVES & PROJECT FUNDS

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

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

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

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

Depreciation Reserves include:

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

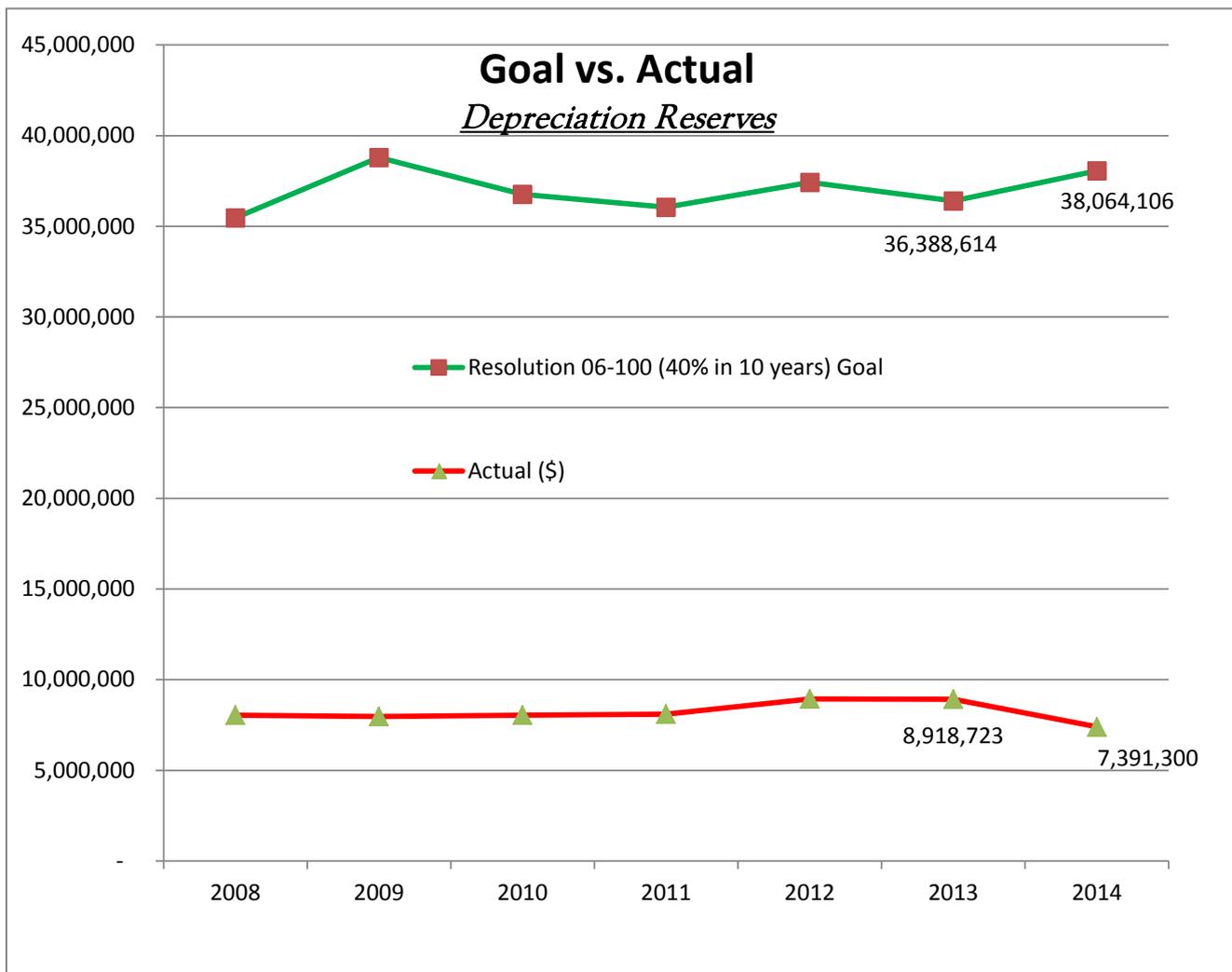
Project Reserves Include:

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

Notes:

1. **General Fund Capital Project Reserves** (151) are either funded in full or in part by grants or loaning agencies.
2. **General Non-Capital Project Reserves** (157) are to account for projects that are funded either in full or in part by grants or loaning agencies. These are usually small in dollar amount.
3. **HART** (Homer Accelerated Roads & Trails) ROADS) and **HAWSP** (Homer Accelerated Water & Sewer Projects) share **one third** (50/50) of the total Sales Tax Receipts received by the City (the **two thirds** go to General Fund). New roads, new trails, and refurbishing existing ones are funded through this HART fund. New Water & Sewer infrastructures are funded through HAWSP.
4. **Port & Harbor Depreciation Reserves** (456 & 452) – Fund 456 includes the depreciation reserves and the **Harbor Bond Reserve**. Fund 452 is established to account for the Port & Harbor Enterprise Fund's fleet reserves.

FY	<u>Net Capital Assets (Net of Accum. Depreciations)</u> <i>*(Excluding nad & WIP)</i>	<u>Resolution 06-100 (40% in 10 years) Goal</u>	<u>Actual (\$)</u>	<u>Actual (%)</u>
2008	88,665,508	35,466,203	8,036,583	9%
2009	96,986,478	38,794,591	7,963,955	8%
2010	91,895,019	36,758,008	8,046,052	9%
2011	90,111,170	36,044,468	8,097,563	9%
2012	93,547,357	37,418,943	8,934,673	10%
2013	90,971,536	36,388,614	8,918,723	10%
2014	95,160,264	38,064,106	7,391,300	8%
2015				



Depreciation Reserve

General Fund

Fund & Account #	A/C Name	Actual	Activities, 2014		Actual	Activities, 2015		Actual
		12/31/2013	Additions	Subtractions	12/31/2014	Additions	Subtractions	8/31/2015
156-0367	PUBLIC ART RESERVES	3,181		(3,010)	171	5,000	(1,300)	3,871
156-0369	SEAWALL RESERVES	40,640	10,000		50,640	10,000		60,640
156-0370	Animal Shelter	(5,840)		(20,055)	(25,895)			(25,895)
156-0372	Parks Needs Assessments	500	41,180	(26,473)	15,208		(14,528)	680
156-0375	General Fund Reserves	228,600	3,797		232,397	929		233,326
156-0377	Public Safety Building	300,000		(203,262)	96,738		(61,734)	35,004
156-0384	CITY HALL DEPRECIATION	(86,182)		(2,351)	(88,533)			(88,533)
156-0385	PARKS & REC DEPRECIATION	98,707		(10,000)	88,707			88,707
156-0387	PLANNING DEPRECIATION	61,075		(25,000)	36,075			36,075
156-0388	AIRPORT DEPRECIATION	67,812		(40,205)	27,607			27,607
156-0390	LIBRARY DEPRECIATION	38,332		(5,743)	32,589	930		33,519
156-0393	FIRE DEPRECIATION	90,362		(13,779)	76,583		(29,650)	46,933
156-0394	POLICE DEPRECIATION	144,806			144,806		(30,623)	114,183
156-0395	PUBLIC WORKS DEPR.	367,924		(3,460)	364,464		(70,010)	294,454
156-0396	OLD MIDDLE SCHOOL DEPR.	194,571		(6,290)	188,281		(150)	188,131
156-0397	Fishing Hole Depr Res	110,316			110,316	3,230		113,546
156-0398	Information Systems Res.	6,264			6,264		(19,134)	(12,869)
156-0399	SISTER CITIES	18,708		(511)	18,196			18,196
Total Fund Balance		1,679,775	54,977	(360,139)	1,374,613	20,089	(227,128)	1,167,574
<u>Audited (CAFR) Page ref.</u>		Page 61			Page 60			

General Fund - Fleet

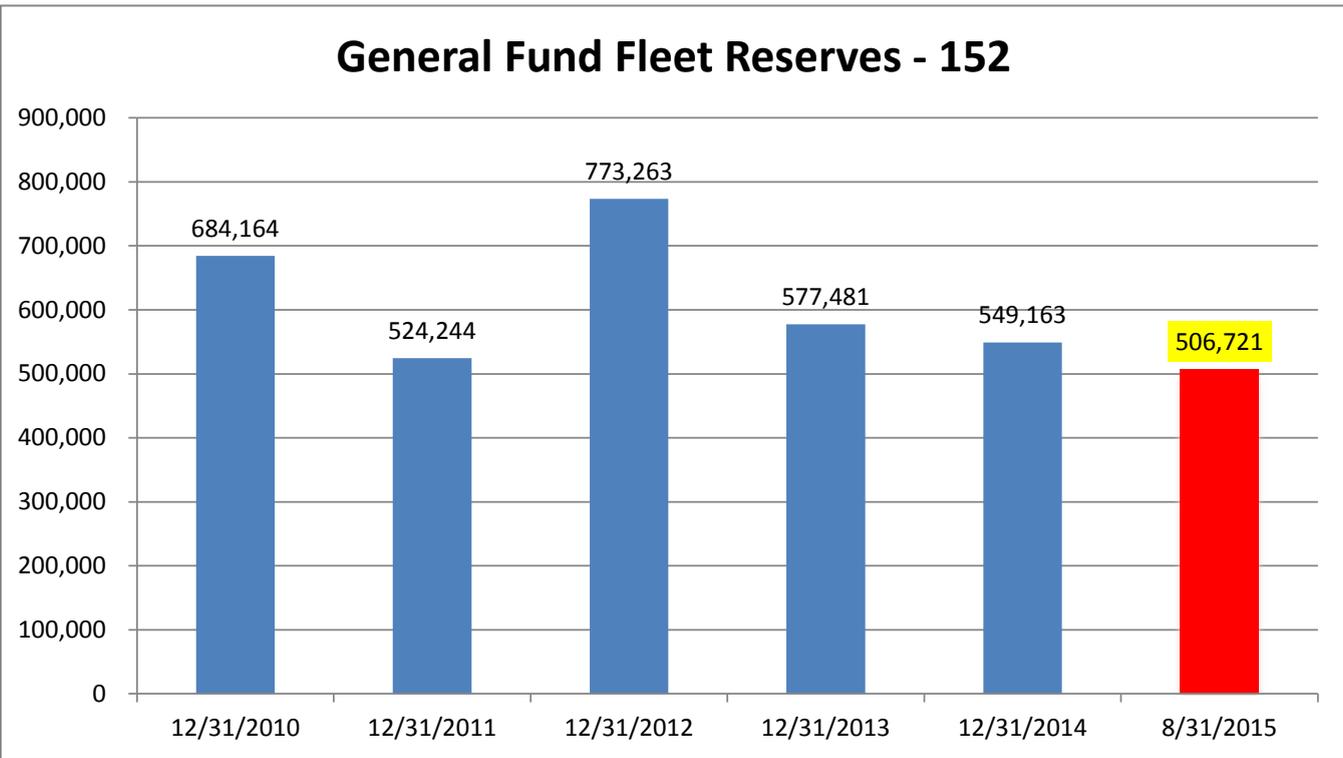
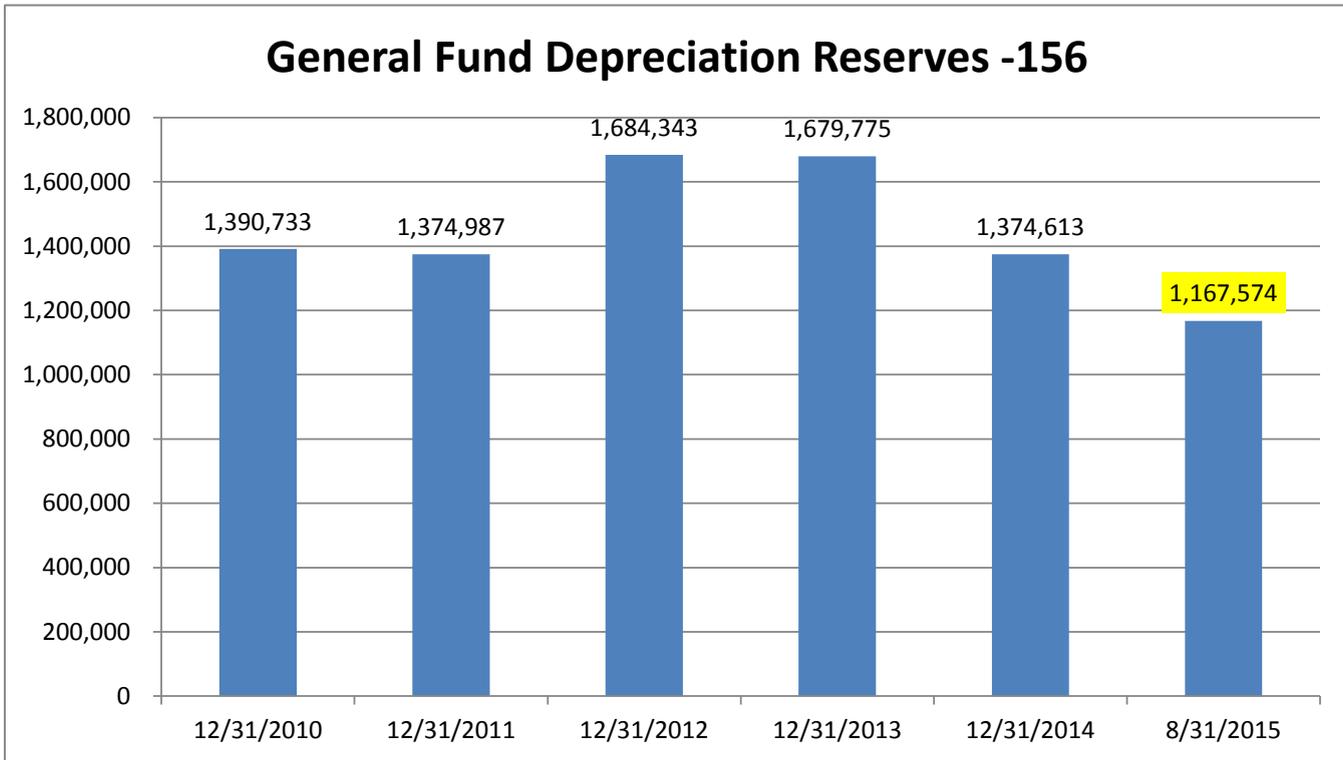
Fund & Account #	A/C Name	Actual	Activities, 2014		Actual	Activities, 2015		Actual
		12/31/2013	Additions	Subtractions	12/31/2014	Additions	Subtractions	8/31/2015
152-0374	Port & Harbor	0			0			-
152-0375	ADMIN FLEET RESERVES	61,923	1,469		63,391	359.41		63,751
152-0380	Administrative	41,929			41,929			41,929
152-0381	FIRE FLEET RESERVES	116,998	7,419		124,417			124,417
152-0382	POLICE FLEET	47,336		(37,724)	9,612			9,612
152-0383	PUBLIC WORKS FLEET	178,933		(8,937)	169,996		(42,801.45)	127,194
152-0391	FLEET INSURANCE RESERVES	130,363	9,455		139,819			139,819
		0			0			-
Total Fund Balance		577,481	18,343	(46,661)	549,163	359	(42,801)	506,721
<u>Audited (CAFR) Page ref.</u>		Page 61			Page 60			

Water & Sewer Depreciation Res.

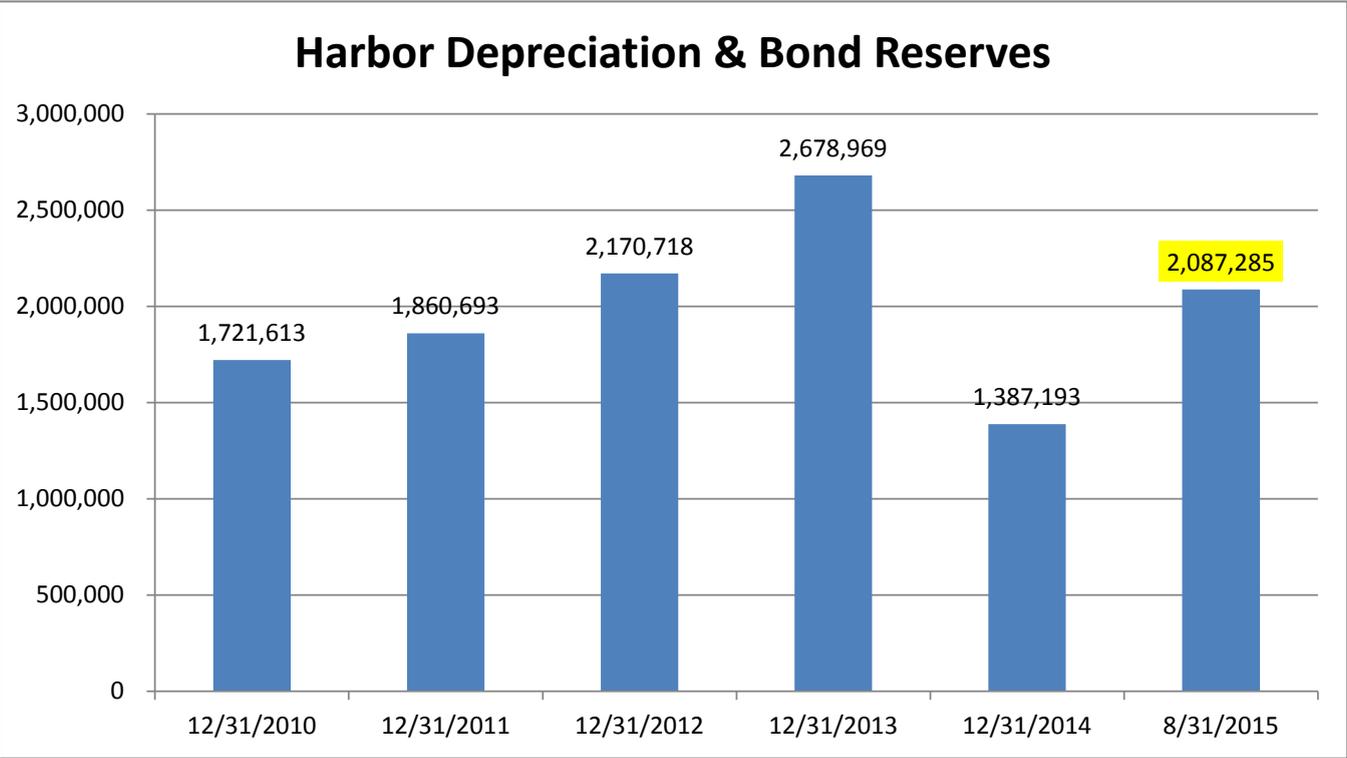
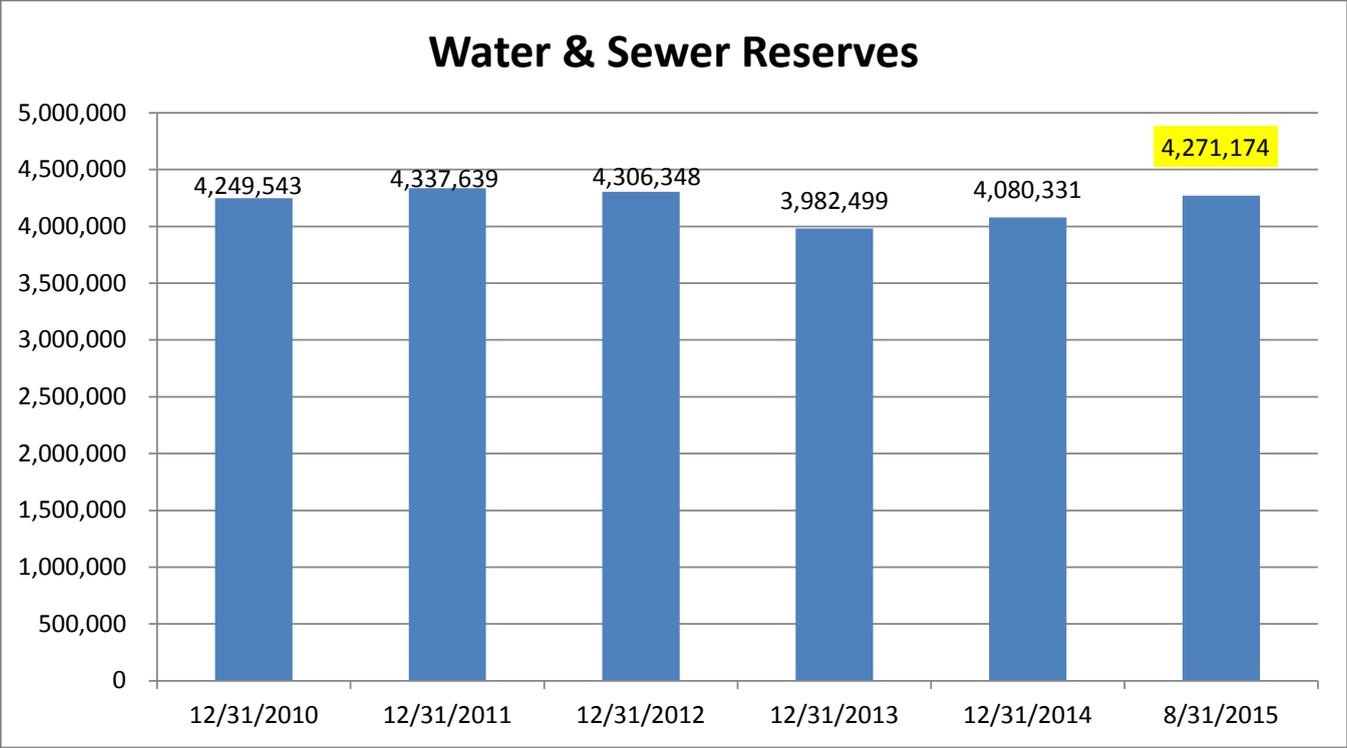
Fund & Account #	A/C Name	Actual	Activities, 2014		Actual	Activities, 2015		Actual
		12/31/2013	Additions	Subtractions	12/31/2014	Additions	Subtractions	8/31/2015
256-0378	Water	2,162,561	112,398	(57,897)	2,217,062	112,398	(1,263)	2,328,197
256-0379	Sewer	1,794,382	100,787	(57,455)	1,837,713	100,787	(21,079)	1,917,421
256-0380	Spit Reservoir Tank Repair	(6,040)			(6,040)			(6,040)
256-0381	Soundview/Woodard CK Sanit	(98,404)			(98,404)			(98,404)
256-0932	Ocean Dr Sewer - Ord 08-38	90,000			90,000			90,000
256-0934	Hillside, Ocean Dr Lp Ord 08-38	40,000			40,000			40,000
Total Fund Balance		3,982,499	213,184	(115,352)	4,080,331			4,271,174
<u>Audited (CAFR) Page ref.</u>		Page 73			Page 72			

Port & Harbor Depreciation Res.

Fund & Account #	A/C Name	Actual	Activities, 2014		Actual	Activities, 2015		Actual
		12/31/2013	Additions	Subtractions	12/31/2014	Additions	Subtractions	8/31/2015
456-0380	P & H Reserve	1,761,102	1,995,938	(402,786)	3,354,254	683,875	(102,950)	3,935,179
456-0382	P & H Bond Reserve	827,672	300,000	(3,197,625)	(2,069,953)	300,000	(208,675)	(1,978,628)
Total Fund Balance		2,588,774	2,295,938	(3,600,411)	1,284,301	983,875	(311,625)	1,956,551
452-0374	P & H Fleet Reserve	90,195	30,000	(17,303)	102,892	30,000	(2,157)	130,735
<u>Audited (CAFR) Page ref.</u>		N/A			N/A			



**** PW & Fire Encumbrances not included as of 8/31/2015**



Line	Fund & Div. Code	Description	Capital Requests (>= \$5000) Description	BY	Requested Amount	City Manager Approved	Council Adopted	Page Ref.
A	B		C	D	E	F	G	H
1	156-0390	Library Reserve	Air Handler Duct Cleaning Contract - Library	PW	18,000			156
2	156-0390	Library Reserve	Replace 10 public-use computers & 2 printers	Library	8,650			157
3	156-0390	Library Reserve	Videoconference Equipment	Library	26,188			158
4	152-0383	PW Fleet Resv	Mid Duty Trailer	PW	5,000			159
5	152-0383	PW Fleet Resv	Light Duty Pickup	PW	28,000			160
6	156-0385	Park & Rec Resv	Hickerson Cemetery Expansion	PW	350,000			161
7	156-0384	City Hall Resv	City Hall Roof Replacement	PW	170,000			162
8	152-0383	PW Fleet Resv	Pathway Sander Unit	PW	9,000			163
9	156-0398	IT Resev	Licensed Microwave WAN	IT	120,000			164
10	152-0382	Police Fleet	New Vehicle Purchases	Police	85,000			165
11	256-378	Water Resv	Raw water pump replacement	WS	30,000	30,000		166
12	256-378	Water Resv	Miox Chlorine Generator Cell Replacement	WS	25,000	25,000		167
13	256-0379	Sewer Resev	Replace Influent Pump Station Mixer.	WS	7,000	7,000		168
14	256-0379	Sewer Resev	Wastewater Treatment Plant underground fuel tank removal	WS	10,000			169
15	256-0378/379	W&S Resvs	3/4 ton 4x4 Flatbed Pick up	WS	35,000			170
16	256-0379/0378	W&S Resvs	Portable Gen Set	WS	55,000			171
17	256-378	Water Resv	Hydrant Maintenance	WS	10,000	10,000		172
18	256-0378/379	W&S Resvs	SCADA computer replacement/ upgrade	WS	15,000	15,000		173
19	456-0380	Harbor Resv	Port and Harbor Tariff upgrade	PH	10,000	10,000		174
20	456-0380	Harbor Resv	New Marina Billing Software	PH	30,000	30,000		175
21	452-0374	H. Fleet Resv	Replace our 1992 plow/sanding truck	PH	40,000			176
22	456-0380	Harbor Resv	Crane 3 rebuild	PH	82,000	82,000		177
23	456-0380	Harbor Resv	Fire Cart refurbishment	PH	25,000	25,000		178
24	156-0393	Fire Resv	Rescue 1 Light Tower Replacment	Fire	10,000			179
25	156-367	Public Art	Public Private, Arts led partnership	PAC	5,000			180-182
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
	Total				1,208,838	234,000	-	

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

Requesting Department Library/Public Works Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel: _____

Description _____

Air Handler Duct Cleaning Contract

Fund Name: 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: Library Building Maintenance

Account # 156-0390

Estimated Cost: \$18,000

Justification:

This is recommended maintenance on the air handler system ducting. The recommended time between cleaning is 5 years and the building will have been online for 10 years in 2016 with no cleaning to date. This is necessary to keep the system and coils running efficiently and for safety as the collected debris in the ducts can contain bacteria, etc.

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

Requestor's Name: Mike Riley / Dan Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Library Date 8/25/2015

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 10 public-use computers and 2 public-use printers

Fund Name: General Fund

Account Name: Library Depreciation Reserve

Account # 156-0390

Estimated Cost: \$8,650

(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:

Half of the Library's 22 computers for public use are at the end of their life cycle and out of warranty in 2016. They were placed into service in 2012 and are very heavily used: 47,229 Internet sessions (on all computers) in 2014. Because they are all the same age, they are likely to fail around the same time. Depreciation funds were requested the past two years but not funded; thus we have no budget to replace these computers, heavily relied upon by many members of the public to job search, email, do taxes, apply for jobs and PFDs, create resumes, conduct business and research. Inability to replace these machines when they fail will result in long waits for access to remaining computers, which are themselves only one year newer. Cost: 11 CPUs @ \$750 each = \$8,250.

The public also uses two printers: one black-and-white and one color. The b&w printer is quite old and likely to fail at any time. The color printer is newer and was free but is extremely expensive to operate. A more ink-efficient model will likely pay for itself in one year. Cost: \$400.

Please note that patrons pay printer fees that go into the general fund. A conservative estimate of fees paid by the public for use of those 2 copiers in 2014 is \$5,400. Ink cost approx. \$1,600.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Library Date 8/25/2015

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 Depreciation Reserves to Replace
Videoconference Equipment
& Public-Use Computers
 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: Library Depreciation Reserve
 Account # 156-0390
 Estimated Cost: \$26,188

Justification:

Despite previous years' requests, there is no depreciation reserve for replacement of aging technology equipment used by the public. Like most public libraries in the state, we received videoconferencing equipment through the OWL project in 2012, worth approximately \$25,000 with a 5-year lifespan. This equipment is used in many ways, including educational and civic programs, government meetings, health agency screenings, thesis defenses, job interviews, and staff training. Depreciation for 4 years: \$20,000.

A separate budget request addresses the half of the public computers that reach the end of their life spans in 2016. The other half (11 of 22 total computers) will reach their life-span end in 2017. These computers are heavily used by the public, as explained in the other budget request, for educational, financial, employment, government, and personal purposes. 11 computers @ \$750 each = \$8,250 with a 4-year lifespan. Depreciation for 3 years: \$6,188.

Requestor's Name: Ann Dixon

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 Mid Duty Trailer

Fund Name: General Fund

Account Name: Tools & Equipment

Account # 152-0383

Estimated Cost: \$5,000

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

Justification:

This is a trailer that has been needed for some time. In the past, we have paid to have vehicles hauled that need repairs (cars, trucks, forklifts, Tool-Cat) at \$100 per incident. And, we have borrowed personnel's personal trailers (as recently as this summer). This trailer can haul all of the city's cars and trucks, can be used by Parks for hauling barrels and picnic tables, and can be used by PW for hauling all sorts of materials such as rolls of fabric, culverts, fabrication steel and other materials, and it can haul rented equipment that is sometimes required.

Requestor's Name: Dan Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Parks/Public Works Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Light Duty Pickup

Fund Name: PW Vehicle Depreciation

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

Account Name: C-O Rolling Stock

Account # 152-0383

Estimated Cost: \$28,000

There are a number of light duty vehicles that need to be replaced and others that are quickly becoming ready to replace at Public Works. This is no more prevalent than in the Parks department.

Parks has:

- 25-year old Ford Pickup
- 24-year old Chevy S-10
- 22-year old Chevy S-10
- 21-year old Ford Pickup
- 20-year old Ford Pickup
- 7-year old Ford Pickup

The 1990 Ford needs to be replaced due to a bad transmission, a totally rusted body with large holes in the floorboards, the body mounts are gone, front & rear main seal, starter, steering box, and it needs an exhaust system. This vehicle will be out of service for 2016 whether it's replaced or not. The other vehicles are right on its heels.

Requestor's Name: Angie Otteson / Dan Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Parks/Public Works Date 8/25/2015

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 Cemetery Expansion

Fund Name: General Fund - Parks & Rec

Account Name: Parks & Rec Depreciation Reserves

Account # 156-0385

Estimated Cost: \$350,000

(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:

Expansion of the Hickerson Cemetery has been planned for at least 10 years due to rapidly-selling lots. Approval from Council to purchase property was given in 2009, knowing that the next step was to design and construct the necessary improvements for expansion. Due to budget restraints over the past several years, the capitol request for expansion has not been approved to take to Council. We now find ourselves having to proceed with the expansion immediately, or begin to turn people away as they come in to purchase lots. When the memo was written in 2009 to either purchase property for expansion or get out of the cemetery business, there were 125 lots remaining. The available lots are now at 25, and those lots are mostly scattered around, which does not allow for families to purchase lots adjacent to one another. We have a complete design and Engineer's Estimate for the improvements which includes a lot of dirt moving, roadway construction, seeding, surveying, and fencing. The cost estimate is \$328,000.

Requestor's Name: Dan Gardner / Jo Johnson

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: _____ Request Other Than Personnel: _____

Position Title _____ Description City Hall Roof Replacement

Salary Range & Step _____ Fund Name: General Fund

Full-time Hours Per Year _____
Part-time

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

Account Name: City Hall Depreciation Reserves

Account # 156-0384

Estimated Cost: \$140,000 to \$200,000

Justification:

City Hall was expanded in 1985 and a new tar built-up system roof was installed. This was failing and was replaced in 1998 with an inexpensive rolled torch-down system with a life expectancy of 12 to 15 years. In 2016, the roof system will be 18 years old. There have been minor leaks off and on the last few years that have been controlled with tar patches, but the system needs to be replaced. The project would be for a modern, long lasting, PVC or EPDM mechanically fastened roof system that includes all new perimeter and interior metal flashing, and new drains. The budget includes design and construction, with a range to include the potential for having to tear off the old roof membranes. This will be determined during the architectural review and design process.

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

Requestor's Name: Dan Gardner / Mike Riley

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

<p>Request for Additional Personnel:</p> <p>Position Title _____</p> <p>Salary Range & Step _____</p> <p>Full-time <input type="checkbox"/></p> <p>Part-time <input type="checkbox"/> Hours Per Year _____</p>	<p>Request Other Than Personnel:</p> <p>Description _____</p> <p>Pathway Sander Unit _____</p> <p>Fund Name: <u>PW Vehicle Depreciation</u></p>
---	--

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

Account Name: C-O Rolling Stock

Account #: 152-0383

Estimated Cost: \$9,000

Justification:

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

Requestor's Name: Dan Gardner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department IT Date 9/2/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: _____ Request Other Than Personnel: _____

Position Title _____ Description Licensed Microwave WAN

Salary Range & Step _____

Full-time _____

Part-time Hours Per Year _____ Fund Name: _____

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

Account Name: _____

Account # _____

Estimated Cost: \$120,000

Justification:

The City of Homer needs to upgrade the bandwidth, security, and reliability of the Wireless Network links interconnecting all City Buildings. This project will build out a carrier grade licensed Microwave Ring network. The Microwave links will be 350Mbit full duplex and carry a FIPS-140-2 certification as required for the Homer Police Department. The expected life span is 10 years. An alternate option is a 36 month lease with a \$1 residual. This would be 3 annual payments of \$45,000.

Requestor's Name: Nick Poolos

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Police Date 10/5/2015

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

(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 Reserve
 Account # 152-0382
 Estimated Cost: \$85,000

Justification:

The approval of this request will result in the purchase of two new patrol vehicles. 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. We can no longer rely on several of our vehicles for trips to Anchorage or Kenai. Funding this request will improve our response times, readiness and safety. I suggest we replace two vehicles for two to three years to get in a position where we can replace one vehicle per year to maintain our fleet.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date 10/5/2015

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Raw water pump replacement
 Fund Name: Water Reserve Fund

(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: WTR Reserve
 Account # 256-378
 Estimated Cost: \$30,000

Justification:

Replace a 40 year old raw water pump (pump #2). This pump is one of three pumps that we depend on to deliver raw water to the treatment facility. The pump shaft is extremely worn, wobbles and leak excessively. Water leakage is causing damage to building, the entry way and is a serious safety hazard in the winter months. Pump #1 was replaced using FY15 budget; funds to replace pump #3 will be requested in FY17.

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 Miox Chlorine Generator Cell Replacement
 Fund Name: Water Reserve 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: _____
 Account # 256-378
 Estimated Cost: \$25,000

Justification:

Chlorine is generated on site at the Water Treatment Facility. The cell in the generator leaked and caused corrosion in the entire unit. A back-up cell is now in place but we do not have another back-up cell. EPA/ADEC require us to Chlorinate our drinking water. If we loose the cell we're currently using we will not be able to produce drinking water for the City. These funds will be used to either recondition or replace the cell after Miox has inspected and evaluated the condition of the cell.

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 Influent Pump Station Mixer at the Wastewater Treatment Plant
 Fund Name: Sewer Reserve

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

Account Name: SWR RESERVES
 Account # 256-0379
 Estimated Cost: \$7,000

Justification:

The mixer in the influent pump station at the wastewater facility is used to keep rags and sediments in suspension until the pumps can transfer them to the treatment plant. The pump station has 2 chambers that require mixing. We have been using a mixer the uses a submerged motor with an impeller attached. These mixers last 2-3 years. they usually fail because rags get wrapped around the impeller shaft and destroy the seal allowing water into the motor, causing motor failure and the need to replace the mixer. Mixer cost approximately \$4300.00. The last motor that was installed failed Aug 2015. We would like to replace this mixer with a different style mixer, one that uses air to mix the sewage. The advantage of these mixers is:

- 1) No submerged electric motor.
- 2) Besides keeping sediments in suspension, it also reduces the floating grease blanket to a minimum.
- 3) The aeration reduces hydrogen sulfide, a compound that corrodes concrete.
- 4) Lower maintenance cost because rags are passed through the unit so maintenance personnel don't have to remove rags by hand.
- 5) Longevity- 10-15 years on an aerator. Only the 0.5 Hp compressor motor (about \$150.00 ea.) may need to be replaced in that time frame.
- 6) Cost per unit is \$3255.00. Two units (\$6510.00) could be installed for less than replacement cost of current units (\$4600.00).

Additional money is for shipping and installation cost

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 Wastewater Treatment Plant
underground fuel tank removal

Fund Name: Sewer Reserve

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

Account Name: SWR RESERVES

Account # 256-0379

Estimated Cost: \$10,000

Justification:

Hire a contractor to perform removal of the underground fuel storage tank at the Wastewater Treatment Plant.

Scope of work:

Travel to site.
Room & Board for Trip
Oversee removal of storage tank. Excavation by others.
Provide Site Assessment, sampling and reporting for ADEC.
Clean tank and cut one end open. Recycling by others.
ADEC paperwork for tank removal.
Assumes no contamination is encountered.

To save money, Public Works will perform excavation.

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 3/4 ton 4x4 Flatbed Pick up
For WTR/ SWR dept.

Fund Name: Water/Sewer

Account Name: Water/Sewer Reserve Fund

Account # 256-0378/379

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:

This truck will replace truck # 107 which has 120,000 miles. This truck is an S-10 which is under sized for Distribution/Collection needs. This truck has multiple problems. It leaks oil, brake fluid and coolant. The drivers seat, besides being worn out is also broken. Front bumper cowling is broken and falling off. The ignition switch does not work properly. The tailgate will not open and the rear cab doors do not open. There are holes in the floor on the drivers side.

In addition to the new truck we will need two tool boxes mounted on the bed. If we can get them out of Anc. they'll cost about \$2100.00. if they need to be shipped an additional \$1600.00 will be needed.

Requestor's Name: Cook/Klopp

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 Portable Gen Set
 Fund Name: Water/Sewer

(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: Water/Sewer Reserve Fund
 Account # 256-0379/0378
 Estimated Cost: \$55,000

Justification:

Distribution/ Collection has 2 portable generators. During long power outages it is necessary to shuttle these gen sets between four lift stations in order to pump sewage and keep lifts stations from becoming flooded. Recently the Airport was with out power and had to borrow one of generators. Both the sewer collections system and the airport are crucial parts of our infrastructure. In the event of a serious emergency we would have trouble keep power to these facilities. SSOs (Sanitary Sewer Overflows) are a major violation with EPA and pose serious health issues for both the public and the environment. In Section 3: Response Actions of the City of Homer Emergency Ops Plan, generators are listed under Vital Services and Facilities Restoration Sequence as Priority 1 equipment.

Requestor's Name: Cook/Klopp

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Public Works Date 8/22/2015

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 Hydrant Maintenance
 Fund Name: Water Reserve 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: _____
 Account # 256-378
 Estimated Cost: \$10,000

Justification:
 Sandblast , prep and paint 80 fire hydrants. \$ 125.00 per hydrant.

Requestor's Name: Todd Cook

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Public Works Date 8/25/2015

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 SCADA computer replacement/
upgrade

Fund Name: Water/Sewer

(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: Water/Sewer Reserve Fund

Account # 256-0378/379

Estimated Cost: \$15,000

Justification:

Replace 3 SCADA computers and upgrade soft ware. SCADA (Supervisory Control and Data Acquisition) computers control all of the Water/Wastewater operations, to include distribution, and log data used for compliance monitoring. Next year our computers will be 2 years past their expected replacement date. Changes in software and security programing makes replacement of these computers essential. Tech time needed for set up and programing is included in the estimated cost.

Requestor's Name: Cook/Klopp

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Port and Harbor Date 9-8,2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: _____ Request Other Than Personnel: _____

Position Title _____ Description Port and Harbor Tariff upgrade

Salary Range & Step _____

Full-time Hours Per Year _____ Fund Name: Port and Harbor Reserves

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	_____

Account Name: _____

Account # 456-380

Estimated Cost: \$10,000

Justification:

The Port and Harbor Tariff is long overdue for a professional workover. This project would allow Staff to work with a professional Port and Harbor consulting firm who would help us re-organize this document into a more usable up to date tool much like what was done recently to Homer's city Code.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Port and Harbor Date 9-4,2015

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 Marina Billing Software
 Fund Name: Port and Harbor Reserves

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

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

Justification:
 We must upgrade to a new marina billing system in 2016.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Port and Harbor Date 8/25/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: _____ Request Other Than Personnel: _____

Position Title _____ Description Replace our 1992 plow/sanding truck

Salary Range & Step _____

Full-time Hours Per Year _____ Fund Name: Fleet reserves

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	_____

Account Name: 452-374

Account # _____

Estimated Cost: \$40,000

Justification:

Fleet upgrade to a F-450 for the maintenance department.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department Port and Harbor Date 9-8,2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: _____ Request Other Than Personnel: _____

Position Title _____ Description Crane 3 rebuild

Salary Range & Step _____

Full-time Hours Per Year _____ Fund Name: Port and Harbor Reserves

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	_____

Account Name: _____

Account # 456-380

Estimated Cost: \$82,000

Justification:

This is a continuation of our fish crane rebuild program

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Port and Harbor Date 8/25/2015

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 re-furbishment

Fund Name: Port 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: 456-380

Account # _____

Estimated Cost: **\$25,000**

Justification:

rebuilding one 30 year old harbor fire cart. This is part of Fire and Harbors planned fire cart upgrade program.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved K. Koester

Denied _____

Comments _____

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

Requesting Department Fire Department Date 8/17/2015

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

Rescue 1 Light Tower Replacment

Fund Name: Capital Equipment

(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: Fire Depreciation

Account # 156-0393

Estimated Cost: \$10,000

Justification:

The telescoping, 9000 watt light tower on Rescue 1 has been out of service for over a year and cannot be fixed. This has been an on-going problem with this apparatus for several years. It has become necessary to replace the existing light tower completely with a new, modern light tower that will produce more light, while using less power fromt the truck and decreased maintenance cost, but changing to LED technology. Installation of a new unit may require the vehicle be sent out of town for the work to be completed.

Requestor's Name: Robert Painter Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

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

Requesting Department PUBLIC ARTS COMMITTEE Date 8/19/2015

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 ANNUAL Budget Request
to Fund PAC Projects as noted

Fund Name: Public Arts Reserve

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

Account Name: _____

Account # 156-367

Estimated Cost: \$5,000

Justification:

This is a budget request for NEW funding not reappropriation of existing /remaining funds in account.

To use as a match fund for a Public Private, Arts led partnership to improve the aesthetics and start of revitalization efforts along Pioneer Avenue.

This project may qualify for grant funding through ArtPlace America. The National Grants Program anticipates issuing an open call in early January 2016. The Public Arts Committee is seeking to work with the Economic Development Advisory Commission, Pioneer Avenue businesses and local non-profits that are in or related to the arts and culture industry such as Homer Council on the Arts and/or the Pratt Museum to flesh out the project over the next several months remaining 2015 in preparation for applying for the grant.

Requestor's Name: Public Arts Committee

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____



City of Homer

www.cityofhomer-ak.gov

Office of the City Clerk

491 East Pioneer Avenue
Homer, Alaska 99603

clerk@cityofhomer-ak.gov

(p) 907-235-3130

(f) 907-235-3143

Memorandum

TO: MAYOR WYTHE AND CITY COUNCIL

FROM: PUBLIC ARTS COMMITTEE

THRU: KATIE KOESTER, CITY MANAGER

CC: JO JOHNSON, MMC, CITY CLERK
ZHIYONG LI, FINANCE DIRECTOR

DATE: AUGUST 19, 2015

SUBJECT: 2016 BUDGET REQUEST

At the regular meeting on August 13, 2015 the Public Arts Committee reviewed and discussed a budget for 2016. The committee was apprised by Staff of the severity of the economic outlook of the city finances and considered that they may not be allocated any funding for the upcoming year have agreed to limit the request for funds for the following project:

\$5,000 which would be used as matching funds for a public/private, arts led partnership to improve the aesthetics and start of revitalization efforts on Pioneer Avenue.

This project may qualify for grant funding through ArtPlace America. The National Grants Program anticipates issuing an open call in early January 2016. The Public Arts Committee is seeking to work with the Economic Development Advisory Commission, Pioneer Avenue businesses and local non-profits that are in or related to the arts and culture industry such as Homer Council on the Arts and/or the Pratt Museum to flesh out the project over the next several months in preparation for applying for the grant.

Enclosed is the excerpt of the minutes from the regular meeting related to the budget request and the grant program description.

Public Arts Committee
August 13, 2015
Regular Meeting

NEW BUSINESS

B. 2016 Budget Process and Request for Funding

Chair Miller introduced the item and covered the discussion entertained at the worksession regarding the possibilities of not receiving any funding this budget cycle. She noted that they were going to request \$5000 to match funding for Arts Led Revitalization efforts along Pioneer Avenue and requested a motion.

PERSON/PETERSEN - MOVED TO REQUEST STAFF TO PREPARE A BUDGET REQUEST FOR \$5000 WHICH WOULD BE USED AS MATCHING FUNDS FOR AN ARTS LED, PUBLIC PRIVATE PARTNERSHIP TO IMPROVE THE AESTHETICS AND START OF REVITALIZATION EFFORTS ON PIONEER AVENUE.

Committee discussion noted that this project would involve matching funds for art related improvements along Pioneer Avenue from Lake Street to the Sterling Highway. It was for business properties not residential and would be similar to the Storefront Program, only art related improvements would qualify. The committee discussed amounts matched would not be large, such as \$500 since the amount they were requesting was small. It was preferred to wait for input from the business owners and to see if the Economic Development Advisory Commission would be interested in partnering up before establishing an amount required on the business side. This money could be used to add sculpture, employ a vacant building for theater performances, murals, etc. Not just painting a building. This would also work with a possible ArtPlace grant which could be applied for in January.

VOTE. YES. NON-OBJECTION. UNANIMOUS CONSENT.

Motion carried.



DEBT SERVICE FUND

This section is for information purposes only; debt is budgeted for in each Fund separately.

The necessity to incur debt in order to finance capital outlay carries with it the obligation to manage debt payments effectively. The level of outstanding debt and the City's ability to incur and repay additional debt require scrutiny. Long term projected financing is linked to economic, demographic and financial resources expected to be available to repay the debt.

General Fund –

- **Library Loan**: In 2006, the library was built with a USDA, 4.125% Loan. The proceeds from the sale of the old library went directly to pay down library loans.
- **Gas line Loan (KPB)**: As of 12/31/2013, the City borrowed \$8,809,368. By the end of 12/31/2014, the City borrowed additional \$3,550,020. The total loan balance was \$12,359,388 as of 12/31/2014.

Utility Fund - HAWSP (Homer Accelerated Water/Sewer Projects) This Fund collects 3/4 of 1% of Sales Tax Receipts received by the City of Homer. New infrastructure is completed through this fund. Loans are taken out through Alaska Clean Water/Drinking Water through the ADEC. Interest rates at 1.5% are payable in a twenty year time frame.

Of the five loans listed, four of them are in part being paid back by customers through an /"LID" (Land Improvement District), which charges the customers up to 75% of the costs to run water lines to their property.

Port & Harbor Fund – The City of Homer participated Alaska Municipal Bond Bank 2013 General Obligation Bonds (2013A & 2013B Series) Issuance. Port & Harbor received the bond proceeds (loan).

	Int. Rate	Loan #	Orig. Amount	Balance					Balance
				12/31/2014	PMT Due	Principal	Interest	Total PMT	10/31/2015
USDA - library	4.125%	20	1,700,000	1,280,302	Sept	47,012	52,812	99,824	1,233,290
St of AK - Water & Sewer loan	1.5%	409031	3,462,403	1,341,695	Aug	121,973	20,125	142,098	1,219,722
St of AK - Water & Sewer loan	1.5%	409041	3,389,321	1,573,853	Aug	143,077	23,608	166,685	1,430,776
St of AK - Water & Sewer loan	1.5%	409261	2,100,000	1,432,559	Aug	79,587	21,488	101,075	1,352,972
St of AK - Water & Sewer loan	1.5%	409081	3,250,000	1,086,870	Apr	54,344	114,032	168,376	1,032,527
St of AK - Water & Sewer loan	1.5%	409271	2,150,000	1,846,721	Aug	90,131	27,701	117,831	1,756,590
St of AK - Water & Sewer loan	1.5%	409131	8,000,000	5,460,022	Dec	364,001	81,900	445,902	5,096,021
St of AK - Water & Sewer loan	1.5%	409051	148,047	30,991	Aug	15,496	465	15,961	15,495
KPB (FNBA) Gasline loan	4.0%	52876984	12,359,388	12,359,388	Apr	4,094,163	514,837	4,609,000	8,265,225
Port & Harbor - Bond		884783		3,920,054	Jun/Dec	130,000	156,050	286,050	3,790,054
				<u>30,332,455</u>					<u>25,192,672</u>
Audit Ref. CAFR 2014				<i>p. 41, 42, 74</i>					<i>UnAudited</i>



INTERNAL SERVICE FUND

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

The following are classified Internal Service Fund:

SELF INSURANCE HEALTH FUND: The purpose of this fund is to provide a self-insurance health insurance policy for full time and regular part time employees.

LEAVE CASH OUT BANK: The purpose of this fund is to maintain a balance for when employees retire or cash out their leave.

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.

600 HEALTH INSURANCE FUND							Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Categories & Descriptions	12/31/10 Actual	12/31/11 Actual	12/31/12 Actual	12/31/13 Actual	12/31/14 Actual	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
										\$	%
Revenues											
4801	Interest	1,484	0	0	0	0	0	0	0	0	0.0%
4902	Other Revenue	422	0	0	1,861,748	394,578	0	0	0	0	0.0%
4904	Contri Health	1,788,369	1,553,908	1,559,289	4,556	1,818,829	1,412,400	1,412,400	1,468,800	56,400	4.0%
4907	Employee Health Contrib.	0	0	117,930	144,483	203,608	130,466	130,466	154,577	24,111	18.5%
4910	Employee Dental Contrib.	0	0	0	0	13,423	12,000	12,000	17,613	5,613	46.8%
4911	Employee Vision Contrib.	0	0	0	0	582	500	500	500	0	0.0%
4992	Transfers Operating	0	0	0	800,000	0	0	0	0	0	0.0%
	Total Revenues	1,790,275	1,553,908	1,677,219	2,810,787	2,431,021	1,555,366	1,555,366	1,641,490	86,124	5.5%
Expenses											
		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimates		
5102	Fringe Benefits	0	0	0	0	4,461	5,000	5,000	4,642	(358)	-7.2%
5104	Fringe Benefits	0	0	0	0	201	0	0	505	505	0.0%
5210	Prof & Spec Svc	47,303	58,603	96,533	85,179	87,970	70,000	70,000	31,184	(38,816)	-55.5%
5246	Health Ins Clms	1,090,563	1,285,767	1,780,281	1,978,754	1,216,168	0	0	20,942	20,942	0.0%
5247	Health Ins Prem	412,148	479,696	438,910	394,881	301,444	1,411,692	1,411,692	1,662,111	250,419	17.7%
XXXX	Health Ins Prem PMT	0	0	0	0	0	0	0	-	0	0.0%
5297	Health Insurance Incent.	0	0	0	0	63,625	65,789	65,789	63,113	(2,676)	-4.1%
5609	Other	2,741	2,900	2,610	3,880	5,448	4,000	4,000	707	(3,293)	-82.3%
		0	0	0	0	0	0	0	-	0	0.0%
	Total Expenses	1,552,755	1,826,965	2,318,334	2,462,694	1,679,317	1,556,481	1,556,481	1,783,203	226,722	14.6%
	Operating Income (Loss)	237,520	(273,057)	(641,115)	348,093	751,703	(1,115)	(1,115)	(141,713)		
	Ending Fund Balance	687,346	414,288	(226,827)	121,266	872,969	871,855	871,855	730,142		
		Audited	Audited	Audited	Audited	Audited					

610 ISF - LEAVE CASH OUT							Adopted	Amended	Draft	Increase/Decrease	
A/C Num.	Categories & Descriptions	12/31/10 Budget	12/31/11 Budget	12/31/12 Budget	12/31/13 Budget	12/31/14 Budget	12/31/15 Budget	12/31/15 Budget	12/31/16 Budget	From Prior Yr Amended	
										\$	%
Transferred In											
4904	Contribution From General Fund	114,602	112,547	113,352	141,655	111,878	139,522	139,522	147,492	7,969	5.7%
4904	Contribution From Water Fund	12,785	16,211	15,699	21,824	14,622	11,921	11,921	14,896	2,975	25.0%
4904	Contribution From Sewer Fund	18,064	20,412	20,093	25,574	14,527	11,094	11,094	14,896	3,802	34.3%
4904	Contribution From Harbor Fund	39,549	35,830	35,855	42,163	32,905	23,038	23,038	29,971	6,933	30.1%
	Total Transferred In	185,000	185,000	184,999	231,216	173,932	185,575	185,575	207,255	21,680	11.7%
		Expenses	Actual	Actual	Actual	Actual	Budget	Budget	Estimates		
5102	GENERAL FUND - LEAVE CASH OUTS	6,786	9,871	8,026	12,405	6,884	9,530	9,530	10,695	1,165	12.2%
5104	GENERAL FUND - LEAVE CASH OUTS	0	144	167	1,326	0	498	498	0	(498)	-100.0%
5106	GENERAL FUND - LEAVE CASH OUTS	85,523	129,850	105,005	177,185	88,054	128,902	128,902	136,797	7,895	6.1%
	Total General Fund	92,310	139,865	113,199	190,915	94,938	138,929	138,929	147,492	8,563	6.2%
5102	WATER - LEAVE CASH OUT	329	1,491	275	2,219	228	849	849	254	(595)	-70.1%
5104	WATER - LEAVE CASH OUT	0	0	0	0	0			0		0.0%
5106	WATER - LEAVE CASH OUT	4,038	19,482	3,459	28,834	5,208	11,021	11,021	5,804	(5,217)	-47.3%
5102	SEWER - LEAVE CASH OUT	1,126	80	682	643	1,525	808	808	1,699	891	110.3%
5104	SEWER - LEAVE CASH OUT	0	0	0	0	0			0		0.0%
5106	SEWER - LEAVE CASH OUT	14,606	987	8,174	8,226	19,774	10,238	10,238	22,035	11,797	115.2%
	Total Water & Sewer	20,100	22,040	12,590	39,922	26,735	22,917	22,917	29,792	6,875	30.0%
5102	PORT - LEAVE CASH OUT	1,335	3,003	1,563	1,235	2,116	1,654	1,654	2,133	480	29.0%
5104	PORT - LEAVE CASH OUT	0	0	0	0	0	-	-	0	0	0.0%
5106	PORT - LEAVE CASH OUT	16,968	38,407	17,198	18,155	27,618	21,286	21,286	27,838	6,551	30.8%
	Total Port & Harbor	18,303	41,410	18,761	19,390	29,734	22,940	22,940	29,971	7,031	30.6%
	Total Payments to Employees	130,713	203,314	144,549	250,227	151,407	184,786	184,786	207,255	22,469	12.2%
	Change in Net Position	54,287	(18,314)	40,450	(19,011)	22,525	789	789	(0)		
	Fund Balance	(18,264)	(36,578)	3,872	(15,140)	7,386	8,174	8,174	8,174	(0)	0.0%

Calculation Method:

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

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

Revolving Energy Fund (Created by Ordinance 10-14)

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

	Airport HVAC Improvement	Airport Terminal Lighting	Police Station Lighting Upgrade	Police Station HVAC Improvements	Public Works Piping Insulation	Raw Water Pump Station Motor Upgrade	Sewer Treatment Plant Lighting Upgrade	Sewer Treatment Plant Lagoon Solar Aerat	Sewer Treatment Plant Pump Motor Upgrade	Homer Harbor Lighting	
Transfer from	100-0149	100-0149	100-0160	100-0160	100-0170	200-0400	200-0500	200-0500	200-0500	400-0600	Total
Loan Amount	\$ 22	\$ 85,631	\$ 121	\$ 21	\$ 1,064	\$ 6,284	\$ 65,318	\$ 103,953	\$ 1,350	\$ 29,294	\$ 293,058
Payback Schedule	1.4	8.1	6.0	6.2	8.1	13.4	8.6	8.7	4.7	8.9	
FY 2012	22.00	10,571.73	121.00	21.00	131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,458.47
FY 2013		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2014		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2015		10,571.73			131.36	468.96	7,595.12	11,948.62	287.23	3,291.46	34,294.47
FY 2016		10,571.73			131.36	468.96	7,595.12	11,948.62	201.06	3,291.46	34,208.30
FY 2017		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2018		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2019		10,571.73			131.36	468.96	7,595.12	11,948.62		3,291.46	34,007.24
FY 2020		1,057.17			13.14	468.96	4,557.07	8,364.03		2,962.31	17,422.68
FY 2021						468.96					468.96
FY 2022						468.96					468.96
FY 2023						468.96					468.96
FY 2024						468.96					468.96
FY 2025						187.58					187.58
Total Payback	22.00	85,631.00	121.00	21.00	1,064.00	6,284.00	65,318.00	103,953.00	1,350.00	29,294.00	293,058.00
Loan Balance	0	0	0	0	0	0	0	0	0	0	\$ -

Fund Balance	Beginning Bal.	Change In Net Asset	Ending Bal.
FY 2010	-	315,691.00	315,691.00
FY 2011	315,691.00	(315,000.00)	691.00
FY 2012	691.00	34,458.47	35,149.47
FY 2013	35,149.47	34,294.47	69,443.95
FY 2014	69,443.95	34,294.47	103,738.42
FY 2015	103,738.42	34,294.47	138,032.89
FY 2016	138,032.89	34,208.30	172,241.20
FY 2017	172,241.20	34,007.24	206,248.44
FY 2018	206,248.44	34,007.24	240,255.68
FY 2019	240,255.68	34,007.24	274,262.91
FY 2020	274,262.91	17,422.68	291,685.60
FY 2021	291,685.60	468.96	292,154.55
FY 2022	292,154.55	468.96	292,623.51
FY 2023	292,623.51	468.96	293,092.46
FY 2024	293,092.46	468.96	293,561.42
FY 2025	293,561.42	187.58	293,749.00
			691.00

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



INVESTMENTS

This section is for information only.

The City Code 3.10 governs the City's investments.

Basic objectives:

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

Authorized Investment Instruments (City Code 3.10.040):

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

Financial Institutions:	Account #	Account Desc.	12/31/2014	8/31/2015
AMLIP	0630651	COH-Nat Gas	1,270,216	1,471,643
AMLIP	0025751.1	COH-Alaska PRI (Pooled Fund)	4,802,545	1,743,787
AMLIP	0025751.2	COH-Alaska PRI (Library)	59,834	59,840
AMLIP	0025751.3	COH-Alaska PRI (Fire Dept)	49,426	49,428
AMLIP	0025751.4	COH-Alaska PRI (PERS)	263,119	263,138
AMLIP	0025751.5	COH-Alaska PRI (SUSTAIN Fund)	15,237	15,237
ProEquities - Time Value Investment (TVI) - Brokerage Account	5EQ-476587	City of Homer -TVI	5,979,269	6,060,921
Raymond James - Brokerage Account	86535092	City of Homer - RJ	1,376,762	1,399,129
Wells Fargo -Checking		Checking Account	924,578	2,162,386
Total **			14,740,986	13,225,509

**** Permanent Fund is reported separatly**



PERMANENT FUND

This section is for information only.

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

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

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

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

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

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

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CITY OF HOMER - GROWTH
ACCOUNT 19-501341

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Period from August 1, 2015 to August 31, 2015

MARKET VALUE RECONCILIATION

	CURRENT PERIOD 08/01/2015 TO 08/31/2015	YEAR TO DATE 01/01/2015 TO 08/31/2015
Beginning Market Value	1,459,296.26	1,392,973.49
Disbursements		
Administrative Expenses*	.00	- 8,006.66
Total Disbursements	.00	- 8,006.66
Asset Activity		
Taxable Interest	.80	6.31
Taxable Dividends	.00	4,080.45
Realized Gain/Loss	.00	1,150.06
Change In Unrealized Gain/Loss	- 83,549.21	- 14,455.76
Change In Accrued Income	- .04	- .08
Total Asset Activity	- 83,548.45	- 9,219.02
Net Change In Market Value	- 83,548.45	- 17,225.68
Ending Market Value	1,375,747.81	1,375,747.81

MARKET VALUE RECONCILIATION MESSAGES

* Includes Professional Fees, Contract Administrator Fees and Investment Advisory Fees

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CITY OF HOMER - INCOME
ACCOUNT 19-504340

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Period from August 1, 2015 to August 31, 2015

MARKET VALUE RECONCILIATION

	CURRENT PERIOD 08/01/2015 TO 08/31/2015	YEAR TO DATE 01/01/2015 TO 08/31/2015
Beginning Market Value	638,737.30	637,612.10
Disbursements		
Administrative Expenses*	.00	- 3,576.12
Total Disbursements	.00	- 3,576.12
Asset Activity		
Taxable Interest	925.68	9,119.93
Taxable Dividends	137.81	1,124.12
Realized Gain/Loss	- 418.00	- 1,317.88
Change In Unrealized Gain/Loss	- 659.50	- 2,631.48
Change In Accrued Income	- 51.28	- 1,658.66
Total Asset Activity	- 65.29	4,636.03
Net Change In Market Value	- 65.29	1,059.91
Ending Market Value	638,672.01	638,672.01

MARKET VALUE RECONCILIATION MESSAGES

* Includes Professional Fees, Contract Administrator Fees and Investment Advisory Fees

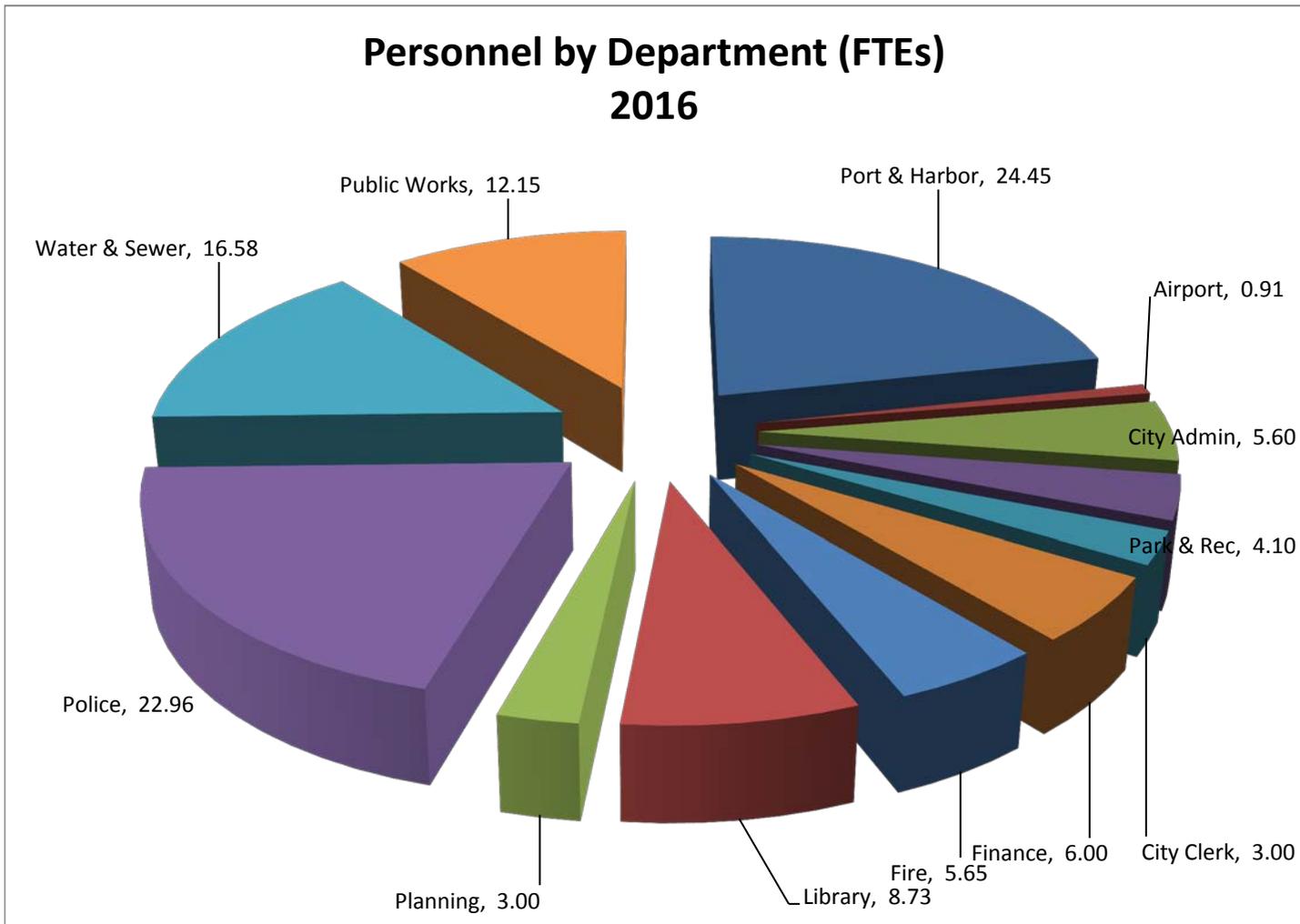
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“WHERE THE LAND ENDS AND THE SEA BEGINS”

Personnel by Department (FTEs) 2016



<u>Department</u>	<u>FY 2016 Proposed Budget (A)</u>	<u>FY 2015 Adopted Budget</u>	
Port & Harbor	24.45	23.20	1.25
Airport	0.91	0.95	(0.04)
City Admin	5.60	6.00	(0.40)
Park & Rec	4.10	4.10	0.00
City Clerk	3.00	3.00	0.00
Finance	6.00	7.00	(1.00)
Fire	5.65	5.65	0.00
Library	8.73	8.73	0.00
Planning	3.00	4.00	(1.00)
Police	22.96	24.50	(1.54)
Water & Sewer	16.58	16.37	0.21
Public Works	12.15	14.68	(2.53)
Total FTE	113.13	118.18	

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“WHERE THE LAND ENDS AND THE SEA BEGINS”