

CITY OF HOMER

**ADOPTED BIENNIAL
OPERATING BUDGET
By Homer City Council**

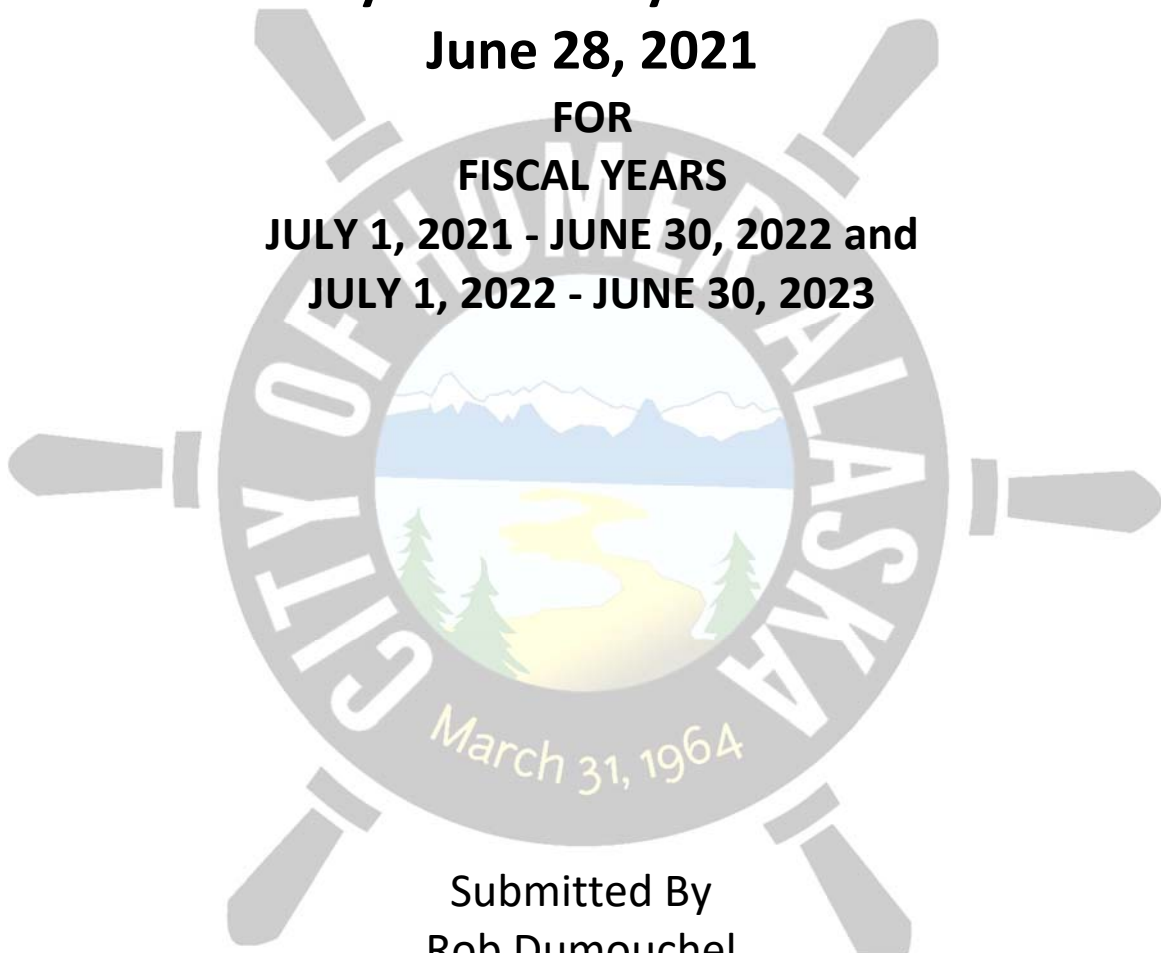
June 28, 2021

FOR

FISCAL YEARS

JULY 1, 2021 - JUNE 30, 2022 and

JULY 1, 2022 - JUNE 30, 2023



Submitted By
Rob Dumouchel
City Manager

Prepared By Finance Department

City of Homer

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

Mission Statement: The City of Homer exists to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens' needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

CITY COUNCIL:

Mayor	Ken Castner
Council Members	Donna Aderhold Heath Smith Caroline Venuti Rachel Lord Joey Evensen Storm Hanson-Cavasos

CITY ADMINISTRATION:

City Manager	Rob Dumouchel
--------------	---------------

Departments & Divisions

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

Department & Division Heads

Melissa Jacobsen
Elizabeth Walton
Mark Kirko
Andrea Browning
Nick Poolos
David Berry
Mark Robl
Bryan Hawkins
Jan Keiser
Rick Abboud

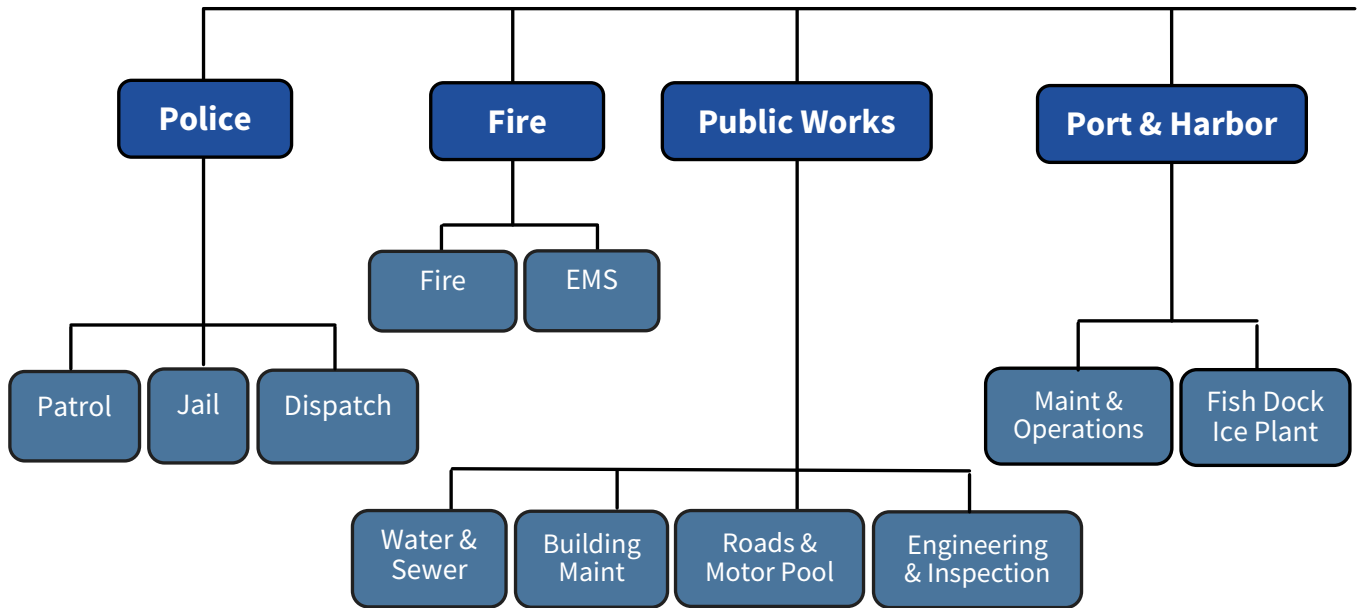
An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”



City of Homer Departments & Divisions



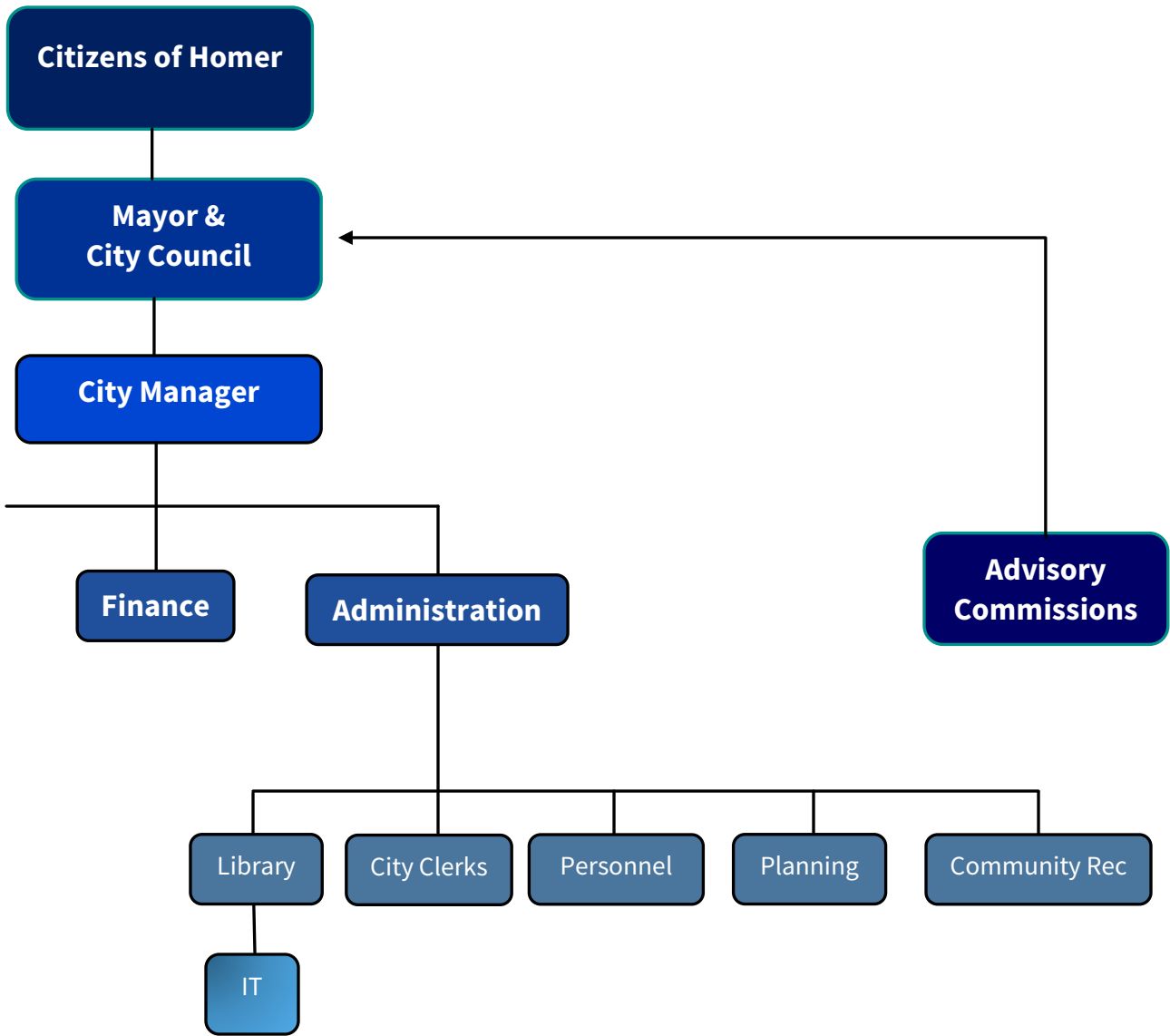


Table of Contents

City of Homer FY22/23 Budget

I.	Introduction	Page
	Face Page	
	City of Homer	I
	Organizational Chart	III-IV
	Table of Contents	V-VIII
	City Manager’s Budget Message	1
	Budget Description	9
	Municipal Code (Budget)	17
	City Profile.....	22
	Budget Ordinance 21-32 (S).....	24
	Budget Schedule	27
II.	Overview	29-38
	Combined Revenues and Appropriations	30
	Charts	31
	Insurance Distributions	32
	Overhead Allocations.....	34
	Transfer Schedules.....	36
III.	General Fund	39-75
	General Fund “Unassigned” Fund Balance Charts.....	40
	General Fund Historical Revenue and Expenses.....	41
	General Fund Charts	42
	General Fund Combined Statement	43
	Revenue Detail	44
	All Combined Expenditures.....	46
	Administration Combined Expenditures.....	48
	City Clerk, City Elections	50
	City Manager.....	54
	Personnel	56
	Information Systems	58
	Community Recreation	60
	Planning & Zoning.....	62

Library	64
Mayor/Council	66
Finance	68
HERC Building.....	70
City Hall	71
Airport.....	72
Non-Departmental.....	73
Leave Cash-Out	74
Fire	76-81
Fire Administration	78
Fire Services	79
Emergency Medical Services.....	80
Police	82-89
Police Administration.....	84
Dispatch	85
Investigation	86
Patrol.....	87
Jail	88
Animal Control	89
Public Works	90-100
Public Works Administration	92
General Maintenance	93
Gravel Roads	94
Paved Roads.....	95
Winter Roads	96
Parks.....	97
Motor Pool	98
Engineering Inspection	99
Janitorial.....	100
IV. Special Revenue Fund	101-122
All Funds Combined	102
Charts – Historical Revenue and Expenses	103
Water and Sewer Combined.....	106

	Revenues – Combining Statement.....	107
	Water Expenditures.....	108
	Sewer Expenditures.....	109
	Water Administration.....	110
	Water Treatment Plant.....	111
	Water Treatment Plant Testing.....	112
	Water Pump Stations.....	113
	Water Distribution System.....	114
	Water Reservoir.....	115
	Water Meters.....	116
	Water Hydrants.....	117
	Sewer Administration.....	118
	Sewer Plant Operation.....	119
	Sewer Testing.....	120
	Sewer Lift Stations.....	121
	Sewer Collection System.....	122
V.	Enterprise Fund	123-144
	Port and Harbor All Funds Combined.....	125
	Charts - Historical Comparison of Rev. vs. Exp. and Net Position.....	126
	Port and Harbor Reserves.....	127
	Port and Harbor Combined Statement.....	129
	Combined Revenue.....	130
	Combined Expenditures.....	132
	Administration.....	133
	Harbor.....	134
	Pioneer Dock.....	135
	Fish Dock.....	136
	Deep Water Dock.....	137
	Outfall Line.....	138
	Fish Grinder.....	139
	Harbor Maintenance.....	140
	Pioneer Dock Maintenance.....	141
	Deep Water Dock Maintenance.....	142

	Load and Launch	143
VI.	Debt Service Fund	145-148
	Debt Summary	148
VII.	Internal Service Fund	149-152
	Health Insurance Fund	150
	Leave Cash-Out Fund	151
	Revolving Energy Fund	152
VIII.	Investments	153-156
IX.	Appendix	157-176
	Staffing	158
	Account Descriptions	161
	Budget Glossary.....	171
X.	Capital Budget	177-218
	Budget Ordinance 21-36 (S-2) (A).....	178
	General Fund Fleet CARMA (Fund 152).....	180
	General Fund CARMA (Fund 156).....	181
	Utility CARMA (Fund 256).....	182
	Port Fleet Reserves (Fund 452).....	183
	Port Reserves (Fund 456).....	184
	HART Roads (Fund 160)	185
	HART Trails (Fund 160)	186
	HAWSP (Fund 205).....	187
	Backup Memo 21-117	188

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum

TO: Mayor Castner and Homer City Council
FROM: Rob Dumouchel, City Manager
DATE: June 10, 2021
SUBJECT: Proposed Budget for Fiscal Years 2022 and 2023

Overview

Welcome to the City of Homer's Operating and Capital Budget for Fiscal years 2022 and 2023. Within this document you will find a plan to meet the City's financial goals for the next biennium.

This budget proposal for Fiscal Years (FY) 2022 and 2023 is presented in accordance with the requirements of Homer City Code (HCC) Chapter 3.05 Budget. The FY22/23 budget marks a unique time in the City's history. Most notably, we are exiting a pandemic which has had a huge influence on City operations and spending for the past year and a half. The FY22/23 budget generally maintains Homer's status quo of conservative year over year growth in operational spending, it is also paired with a shift in the fiscal year.

The proposed budget for FY22 includes approximately \$22.3 million in operational spending split between the General Fund (\$13.4M), Water & Sewer Special Revenue Fund (\$3.8M), and Port & Harbor Enterprise Fund (\$5.1M). The proposed budget for FY23 increases operational spending to approximately \$22.9M split between the General Fund (\$13.7M), Water & Sewer Special Revenue Fund (\$3.9M), and Port & Harbor Enterprise Fund (\$5.2M). The Capital Budget includes \$6.2M in new projects for the FY22/23 biennium.

The FY20/21 budget was the City's first biennial budget. Within the first year, it was disrupted by the COVID-19 pandemic. While responding to the pandemic, Council amended HCC to shift the City to a new fiscal year which will now run July 1st to June 30th. The shift in fiscal year was achieved, in part, through the truncation of FY21 from twelve to six months. Because the truncation makes it difficult to easily compare FY22/23 to prior budget years, throughout the operating budget both the originally adopted FY21 and truncated FY21 numbers are presented for context.

The FY22/23 budget is also presented via two separate ordinances for the first time. There is an operating budget ordinance and a capital budget ordinance which have been presented separately for review and approval by the Council. This change was suggested by Mayor Castner as a way to more transparently review and approve the City's budgets.

Short Term Factors

The onset of the COVID-19 pandemic in 2020 has had an outsized impact on governments and budgets of all sizes. The current belief in June 2021 is that the pandemic is waning. It is by no means over. With vaccination rates and the success of COVID mitigation measures like masking and social distancing we are

seeing many industries bounce back from the disruptions they faced in 2020. Based on indicators from local businesses associated with summer travel in Homer, it would appear that our businesses are on track for a very strong summer which benefits the City in many ways, including increased sales taxes. During the FY22/23 biennium, the City will have to navigate the ups and downs of the post-pandemic economy.

Significant Citywide Budgetary Items & Trends

The FY22/23 budget is reflective of a City which is holding fast while it responds to the impacts of a worldwide pandemic. There is a clear demand and desire for increased services in the future, but at this juncture, we are attempting to maintain a status quo. The FY22/23 budget shows conservative year over year growth, maintains the same number of employees, and does not cut services.

Personnel

The FY22/23 budget does not add or remove any positions. There are clear and compelling needs within the organization for increased staffing, but no positions were put forward in the draft budget at this time due to the uncertainty related to the post-pandemic recovery.

The following positions were requested by Department or Division directors/managers, but not included in the draft operating budget.

Full-Time Jailer – Funding for this position was requested by the Police Chief for FY22/23. Without the position the Police Department is unable to maintain 24/7 staffing in the jail. Not having full coverage often requires the Department to call someone in on overtime to provide coverage if prisoner loads are high or the jail is hosting a type of prisoner requiring careful and consistent monitoring. Currently, jail coverage is supplemented with patrol officers and through a video surveillance system. This is not a substitute for a regular, fully trained jail officer located in the jail.

Recreation Assistant – Funding for this position was requested by the Community Recreation Manager for FY22/23. Community Recreation currently employs only one full-time employee who serves the recreational needs of over 4,000 participants across approximately 24,000 visits (in pre-pandemic years). The City's recreation program is very reliant on volunteers to provide direct supervision of activities, collect fees, make sure forms are signed, and ensure that buildings are secure. The additional full time employee would allow for improved direct supervision and assist with meeting the demands of the public.

Other future staffing needs to consider include a base level of staffing for the Volunteer Fire Department to ensure we have at least two emergency responders available 24/7.

Health Insurance

Health insurance is a very large and variable cost that has a significant impact on the City's budget each year. In 2019 the City switched to an August renewal instead of January to account for our fiscal year at that time. Renewing in August allowed staff to work with our broker to set prices well in advance of the passage of the budget. With the change in fiscal year beginning in FY22, that advantage has been erased and we're back to having health insurance numbers arrive during the budget adoption period. Leading into the renewal for FY22, we planned for a 10% increase in our draft operating budgets. After the release of the first draft, our insurer indicated that we would see a significantly higher rate than 10%. With that information, we modified the rate to a 15% increase in the proposal which accompanied the budget ordinance introduced on May 24th. At the same time, we went out to bid through our broker and began negotiations with multiple parties. Ultimately we were able to retain our provider at a greatly reduced cost from their original offer which avoids any disruptions in medical care for staff and their families as well as creating significant relief to the budget as introduced.

Other Increases in Expenditure

This biennium's budget did not lead Administration to include new positions in the budget, however, there are a number of increases in professional services and part-time (temporary) staff budgets. This was done to allow departments the flexibility to seek professional help and maintain service delivery without having to add a position. Many departments are at or near capacity in their workloads and at this time it is much more efficient to contract for a project than to expand our full-time workforce.

General Fund

The General Fund is a governmental fund which serves as the City's chief operating fund. The General Fund powers the following departments: Administration, Police, Volunteer Fire, Finance, and a significant portion of Public Works.

General Fund Revenue

Many General Fund revenues are typically forecast using a three year average which uses data from previous fiscal years. Exceptions to that methodology include property tax, sales tax, and contracted revenue sources. For FY22/23 this methodology did not work well for all revenue sources because of the impacts from COVID-19. On a case-by-case basis, Administration adjusted the forecast methodology to account for the disruptions experienced in FY20/21. Looking to the future, we are forecasting conservatively and anticipate modest growth in revenues for FY22/23.

Sales Tax

Sales tax is a very significant driver of the City's General Fund revenue. Administration modified the forecasting methodology for sales tax because of the disruption caused by COVID-19 in FY20/21. The numbers included in the budget attempt to get the City's budgeted revenue onto a similar track to where we would be if the pandemic had not happened.

There are indicators in the market at this time which lead us to believe we may see much higher returns for sales tax in FY22 due to the pent up demand for travel which is now being realized. In the second half for FY22, we may be looking at a surplus which we will likely want to address via a mid-biennium budget amendment.

In FY20 the City began to collect sales tax on internet sales through the Alaska Remote Sellers Sales Tax Commission. This new source of revenue generated \$138,150 in FY20 for the General Fund and we are forecasting over \$200,000 in revenues for both FY22 and FY23. It may be much stronger than forecasted, however, it is very difficult to predict due to the newness of the revenue source and the unknown long-term impacts of the pandemic on shopping habits. Remote sales tax has been given its own line in the budget so that it can be reported on separately from conventional sales tax. It is worth noting that not all internet sales are collected as remote sales, if an internet seller has a physical nexus in the Borough, then tax collection for online sales is handled through the Borough.

Property Taxes

Property development has not slowed in the face of COVID-19, particularly residential development. In FY20, 48 residential building permits were issued for the development of approximately \$15.7 million in improvements. The truncated FY21 is not yet complete, but it has seen 20 permits issued for the development of approximately \$8.9 million in improvements as of June 8, 2021. With this growth, as well as an active real estate market, we expect to see continued growth in the City's property tax revenues each year.

Airport Revenue

The airport is a State facility, however, the Homer Airport Terminal is owned and managed by the City. The City leases space within the terminal to an airline and a car rental business. We previously hosted a coffee shop, but that business vacated the terminal due to COVID-19. In FY20, RAVN, our airline leaseholder, went bankrupt and air service to Homer ceased. By November 2020, a “new” RAVN had been formed and signed a lease with the City to resume regular air service in and out of Homer. While the airport does generate revenue, it does not exceed the costs of operations. Operating the airport is a service to the community and is subsidized by General Fund dollars.

Charges for Services

Charges for Services is a broad category that includes many items such as: Community Recreation fees, ambulance billing, campground fees, fire protection to Kachemak City, permits for building and development, fines, etc. In FY22/23 we are expecting a rebound in campground fees after a slow FY20. We also expect a modest increase in revenue for planning-related permits as those fees are proposed to be increased for the first time in many years.

Operating Transfers

Operating Transfers represent payment by other funds to the General Fund. These transfers are determined for the Utility and Harbor Enterprise Funds through admin fees. The methodology for determining admin fees was updated for this budget and a detailed breakdown is available within the Operating Budget. Operating Transfers to the General Fund also occur when a portion of sales tax revenue generated by HART is transferred into the General Fund to cover road and trail maintenance, as approved by Homer voters in 2018.

General Fund Expenses

With the truncation of the 2021 fiscal year, it is difficult to present an “apples to apples” comparison of year to year spending. Generally, we are attempting to maintain the status quo while working through what we expect to be the end of the pandemic. Operational spending is seeing a modest year over year increase which is to be expected over time.

Cost of Living Adjustment (COLA)

COLAs are important to keep the City’s wage scale competitive in the local market. A fair and equitable COLA helps with both recruitment and retention of employees. In recent years, the Employee Committee has made an effort to connect COLA rates to the Consumer Price Index (CPI) for Alaska. The FY22/23 operating budget includes a COLA for FY23 of 0.8%. This rate was unanimously approved by the Employee Committee.

Supplies and Materials

In the wake of the pandemic, we have seen major slowdowns in worldwide supply chains which have made the costs of some materials, like lumber, increase dramatically. Supply chain disruptions have also made it harder to find certain items to purchase like electronics and fleet vehicles. The General Fund operating budget does its best to account for these challenges, but it is impossible to accurately forecast the financial impacts these disruptions will have in the long-term.

General Fund Transfers to CARMA

General CARMA and General Fleet CARMA are both typically funded by transfers from the operating budget. In FY22, there is a small operating surplus (\$20,918) which is slated to go to Fleet CARMA under the proposed budget. In FY23, there is a small operating deficit (\$51,057) which is proposed to be balanced via a transfer from the General Fund Fund Balance.

Port and Harbor Enterprise Fund

Port and Harbor Enterprise Fund Revenue

The Port's operating revenues are forecast to see conservative year over year growth. Similar to the General Fund, the Enterprise Fund's revenues are primarily forecast using a three year average. A notable exception to this is berth revenue which is determined via an analysis conducted by the Harbormaster based on current trends.

Port and Harbor Enterprise Fund Expenditures and Reserves

The Port is slated to see surpluses of more than \$600,000 in both FY22 and FY23. Careful management of expenditures matched with a decrease in the cost of Administrative Fees to the General Fund contribute to the generation of these surplus funds. There is a great deal of infrastructure in the port and harbor which is quite old, the operating surpluses are slated to be transferred to the Port Reserve and Port Fleet Reserve where they will be put to work supporting capital improvement projects.

Port and Harbor Enterprise Fund Budget Policy Considerations

The Enterprise Fund receives services from the General Fund which are paid for via Administrative Fees. This proposed budget includes a new methodology for Administrative Fees calculation which creates a significant reduction in the fees paid by the Enterprise. The financial relationship between the Enterprise and the General Fund is an important policy consideration for the Council moving forward.

Additional considerations include a proposal to pay off the Lot 42 loan by FY23 and a refinancing of an existing bond. The payoff of Lot 42 was recommended by the Port & Harbor Commission and is supported by Administration. The 2013 Harbor Revenue Bond refinancing was approved by Council in April 2021 and is currently underway, it is expected to save a significant amount in overall payments.

Water and Sewer Special Revenue Fund

Water and Sewer Fund Revenue

Most Water and Sewer revenues are forecasted similarly to the General Fund and Enterprise Fund in that we look at a running three year average to determine future needs. Preparing the revenue forecast for FY22/23 presented a challenge in that there was a dip in usage in 2020 which may have had some connection COVID-19 pandemic. FY22 metered sales are instead based on 2019 usage and FY23 is set at the same level. We may want to revisit this later in the biennium if we see any significant shifts in usage.

Water and Sewer Fund Expenditures

The Water and Sewer operating budget is a status quo budget. The largest increases are associated with the tri-annual dam safety inspection and the septic tank pumping contract for Kachemak City. We expect to see increases in some material costs, like chemicals, and possibly many different types of parts and equipment due to supply chain disruptions. The budget has a good faith estimations of cost, but it is difficult to accurately predict what long-term impacts we will see on pricing for utility-related items.

Water and Sewer Fund CARMA

The Utility CARMA has subaccounts for both water and sewer projects, it is typically funded via transfers from the Water and Sewer Fund. At this time, no surplus exists in either fiscal year to support a transfer to CARMA.

Water and Sewer Fund Budget Policy Considerations

The Council is currently engaged in discussions around the water and sewer rate models. Public Works, with support from a utility rate specialist at HDR, have been working to provide data and options to the Council as they consider future possibilities. This process, when it completes in FY22, should have a positive and longstanding impact on the Fund.

Capital Projects

Capital Projects, presented in a separate section of the budget and approved via a separate ordinance, are funded through eight different sources: General Capital Asset Repair & Maintenance Allowance (CARMA), General Fleet CARMA, Utility CARMA (water and sewer), Port Fleet Reserve, Port Reserve, Homer Accelerated Roads and Trails (HART) Roads, HART Trails, and Homer Accelerated Water and Sewer Program (HAWSP). In most budget bienniums, projects would be attached to a specific year. Due to the disruptions in many supply chains around the world, this budget proposes that all requests become active for FY22 to give staff maximum flexibility to acquire materials, vehicles, and other products whenever they are available.

General CARMA

The General CARMA fund is used to fund capital projects for General Fund purposes. In FY22/23 \$454,300 in projects have been proposed¹. Typically, General CARMA is funded by transfers from the Operating Budget. There is not a budgeted transfer to General CARMA in the FY22/23 budget and all proposed projects can be accomplished using existing funds within the account. If the City has a very strong summer season in calendar year 2021, it may produce a surplus which could be programmed to refill this funding source for future projects.

Currently there are many subaccounts within the General CARMA account in which funds are set for different City needs (i.e. Police, Fire, Library, etc.). At the end of FY21 all unencumbered funds, with the exception of three subaccounts: HERC, Seawall, and Fishing Hole, were rolled into the general subaccount of the General CARMA. Projects for FY22/23 are proposed to be funded from this general subaccount. After the budget is adopted, Council and Administration will work together to determine the future of how funds are allocated to the General CARMA account.

General Fleet CARMA

The General Fleet CARMA fund is used to fund purchases of fleet vehicles for General Fund purposes. In FY22/23 \$461,000 in new fleet-related purchases have been proposed². Fleet CARMA, like General CARMA, is typically funded by transfers from the Operating Budget. In FY22 there is a small surplus which is proposed to be transferred to Fleet CARMA. In the coming years, Administration anticipates great fleet needs due the advanced ages of many vehicles in our fleet. The Volunteer Fire Department is likely to have the greatest needs as its fire apparatus and ambulances age out of their useful lives.

Utility CARMA

The Utility CARMA fund is used to fund the replacement and repair of fixed assets and fleet purchases with a water and/or sewer nexus. In FY22/23 \$1.1M in projects have been proposed³. The Utility CARMA is generally funded by transfers from the Water and Sewer Special Revenue Fund.

¹ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$424,300 in General CARMA projects

² FY22/23 Adopted Budget (ORD 21-32(S)) approved \$374,000 in General Fleet CARMA projects

³ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$773,248 in Utility CARMA projects

Port Fleet Reserve

The Port Fleet Reserve is used to fund fleet-related purchases for the Port and Harbor. In FY22/23 \$107,000 in projects have been proposed⁴. The Port Fleet Reserve is funded through transfers from the Harbor Enterprise Fund.

Port Reserve

The Port Reserve is used for general port and harbor capital projects and has a special subaccount for the Load and Launch ramp. The FY22/23 budget proposed \$505,000 in projects from the general portion of the Port Reserve, there are no proposed projects related to the Load and Launch ramp portion of the reserve⁵. The Port Reserve is funded through transfers from the Harbor Enterprise Fund.

HART Roads and Trails

HART is a voter approved sales tax which dedicates funds to road and trail related projects in the City. In FY22/23 \$2.3M in roads projects and \$350,000 in trails projects are proposed⁶.

HAWSP

Like HART, HAWSP is a voter approved sales tax which dedicated funds to water and sewer related projects in the City. In FY22/23 \$884,536 in projects are proposed⁷.

Conclusion

Thanks to the leadership of the Council and the Mayor, the City is in a significantly better financial position than many other local governments after the major disruptions created by the COVID-19 pandemic. Additionally, City staff has done an incredible job responding and adapting to the pandemic. While we have some challenges to overcome in FY22/23, I believe this transitional budget and new fiscal year model will set the City of Homer up for success for years to come.

The following pages contain detailed information regarding every fund, department, and division of the City of Homer.

Respectfully Submitted,



Rob Dumouchel

City Manager

⁴ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$107,000 in Port Fleet Reserve projects

⁵ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$505,000 in Port Reserve projects

⁶ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$2.16M in HART Roads and \$350,000 in HART Trails projects

⁷ FY22/23 Adopted Budget (ORD 21-32(S)) approved \$25,000 in HAWSP projects

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

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**, and **Internal Service**. 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 Capital Asset and Maintenance Repair Allowance (CARMA) Fund, Depreciation Reserves and Vehicle Replacement funds are included in the Projects section. The Health Insurance Reserves, Leave Cash Out Bank and the Revolving Energy Fund are in the Internal Service Fund section. The Water and Sewer funds are included in the Utility Fund section. The Debt Service section is included for informational purposes only.

The **Appendix** section includes information on the City's investment funds, citywide staffing information, the chart of accounts and a glossary of terminology. Within this section you will find a FTE chart and an hourly salary schedule in this section.

City of Homer

Budget Description

PROCESS

The City of Homer’s fiscal year begins July 1st and ends June 30th. The budget process for the City of Homer starts in January of the second year of the mayoral term 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 years.

By the third Friday of April, 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 covering each of the next two fiscal years to the City council by the third Friday in May of a budget year. The Council then has until June to hold public hearings on the City’s budgetary objectives and any statements of budget priorities of the community.

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

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

FUND

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

Examples of different types of funds:

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

City of Homer

Budget Description

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

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

Governmental Funds

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

RECOMMENDATION: Maintain a restricted balance of equal to four months revenue for the current fiscal year for emergency use only.

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.

- **Capital Asset Repair and Maintenance Allowance (CARMA) 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. 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.**
- **Capital Asset Repair and Maintenance Allowance (CARMA) Depreciation 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 Improvement (CIF) and 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.

- **Health Insurance Fund:** This fund is to capture the expenditures associated with all city (all funds) employees' health insurance. 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 respective count of employees eligible for the plan. The amount allocated from departments is not limited to the expenses of this fund, as any remaining balance remains in the fund for future expenses.
- **Leave Cash Out Fund:** This fund is to capture the expenditures of leave cash out from employees who retire or cash in their leave during the year. The General Fund, the Water & Sewer Special Revenue Fund, and Port & Harbor Enterprise Funds allocate a portion of the cost, depending on the anticipated retiree's and other leave cash outs of this fund for the year.
- **Revolving Energy Fund:** This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

Fiduciary Funds

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

Library Contributions Fund: This includes funds received by the Homer Public Library 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 July 1st and ends June 30th. 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 biennial appropriating budget. Appropriations lapse at the end of each fiscal 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.

City of Homer

Budget Description

Efficient safeguarding of City assets

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

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: 3.05.005-3.05.050

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.
- 3.05.017 Minimum annual transfer for Homer Accelerated Roads and Trails capital accounts.
- 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 fiscal year.
- 3.05.045 Balanced budget requirements.
- 3.05.047 Capital Asset Repair and Maintenance Allowance Fund.
- 3.05.048 Capital Improvement Fund.
- 3.05.049 General Fund – Fund Balance.
- 3.05.050 Priority of Funding.

3.05.005 Budget Assumptions. The City of Homer operates on a traditional biennial budget beginning with the two-year biennium commencing January 1, 2020. The 2020-21 biennial budget and all subsequent budgets shall be prepared, considered and adopted under the provisions of this chapter. The budget shall be adopted every second year of a mayoral term. By the third Friday in April the City Manager shall present to the Council an overview of preliminary budget assumptions for a budget period containing the next two fiscal years. 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 effects upon the City's overall financial condition.

3.05.010 Budget submission; contents. By the third Friday in May of a budget year, the City Manager shall present to the Council a budget proposal covering each of the next two fiscal years of the City.

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 two fiscal years, describe the important features of the budget, indicate any major changes from the prior budget period 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.

3.05.012 Complete financial plan.

a. The budget shall provide a complete financial plan of all City funds and activities for the next two fiscal years. 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 objective.

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.

c. The budget shall show in detail all estimated income, including the proposed property tax levy, but shall exclude State revenue sharing, which will be appropriated when received. The budget also shall show in detail all proposed expenditures, including debt service, for the ensuing budget period.

d. The budget shall be prepared on a modified accrual basis and subsequent reporting shall recognize revenues when they become available and measurable and recognize expenditures when liabilities are incurred.

e. The budget shall include in separate sections:

1. Proposed expenditures for current fund operations during the ensuing budget period 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 budget period of each enterprise fund owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such fund, giving detailed income and expenditures information, shall be presented in the budget;
3. Proposed capital budget will be presented as a separate section of the biennial budget. The capital budget shall show capital expenditures during the ensuing budget period, 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 ensuing budget periods shall be provided in a format for ease of comparison of previous proposed revenues and expenditures.

3.05.015 Review; hearing; adoption; appropriations.

a. At a Council meeting held not less than 10 days prior to the end of the current budget period, the Council shall, by ordinance, appropriate the money needed for the ensuing budget period.

b. 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 posted on the City's website.

c. 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.

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 expenditures shall be and become appropriated to the objects and purposes therein named. The City Council may make supplemental and emergency appropriations, but payment may not be authorized or made and an obligation may not be incurred except in accordance with approved appropriations.

e. The City Council shall provide for a midbiennium review, and any modification shall occur no sooner than eight months after the start, but no later than the conclusion of the first year of the biennium. The City Manager shall prepare a proposed budget modification and the City shall provide for publication of notice of hearings consistent with publication of notices for adoption of other City ordinances. Such proposal shall be submitted to the City Council and shall be a public record and be available to the public. A public hearing shall be advertised at least once and shall be held no later than the first regular Council meeting in December and may be considered from time to time. At such a hearing or thereafter, the Council may consider a proposed ordinance to carry out such modifications.

3.05.017 Minimum annual transfer for Homer Accelerated Roads and Trails capital accounts.

The annual budget will transfer a minimum of \$550,000 of the three-quarters percent dedicated sales tax levied for Homer Accelerated Roads and Trails exclusively for the purpose of funding street reconstruction improvements and related utilities, construction of new local roads, and construction of new local trails.

3.05.020 Amendments. The Council may, by ordinance, increase or decrease appropriations during the course of the budget period, and may also amend the budget using the same method used for its initial adoption.

3.05.025 System of accounts. All City accounts shall be organized in a manner consistent with the approved budget. The City Council may supplement or further delineate designations.

3.05.030 Unencumbered balances of appropriations; transfers.

a. The necessary accounting records shall be maintained to reflect the unencumbered balances of all appropriations. The Finance Director/Treasurer shall submit to the City Council a quarterly report reflecting operating activity and anticipated expenditures.

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.

3.05.035 Lapse of appropriation at end of fiscal year.

a. Except as provided in this section and in section and in HCC 3.05.047 through 3.05.049, appropriations shall lapse at the end of the fiscal year to the extent that they have not been fully expended or fully encumbered. Any earnings from investment of monies accumulated in a fund shall accrue to the fund.

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.

3.05.045 Balanced budget requirements. Projected expenditures shall not exceed projected revenues in the operating budget. 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.

3.05.047 Capital Asset Repair and Maintenance Allowance Fund.

a. There is established in the general fund a Capital Asset Repair and Maintenance Allowance Fund (CARMA). The amount of the fund shall be established by City Council in the biennial budget based on the projected maintenance and repair needs of the City.

b. Purpose. Capital asset management is essential to extending the life and use of taxpayer funded assets, facilities and infrastructure.

c. Funds in the Capital Asset Repair and Maintenance Allowance Fund shall be available for appropriation and expenditure for equipment replacement, fleet replacement, engineering, or planning services, major maintenance of city facilities, or any other purpose as identified and recommended by the City Manager and authorized by the City Council.

3.05.048 Capital Improvement Fund

a. There is established in the general fund a Capital Improvement Fund (CIF). The fund shall be comprised of various Council appropriations for capital projects, acquisitions or initiatives as identified and authorized by the City Council which shall not be limited to only the current budget period.

3.05.049. General Fund – Fund Balance.

a. Purpose. General Fund. The fund balance of the general fund represents the net assets of the general fund and serves as a measure of financial resources.

b. There is established within the fund balance of the general fund an amount equal to four months revenue for the current fiscal year that is restricted to emergency use only. Emergency restricted fund balance shall only be spent to help the City of Homer provide quick response to weather, economic uncertainty and unexpected situations such as natural disasters so as to avoid the need for short-term borrowing.

c. Unassigned fund balance shall be available for appropriation by City Council.

d. Any General Fund budget surplus at the end of a fiscal year will lapse into the General Fund – Fund Balance.

3.05.050 Priority of Funding

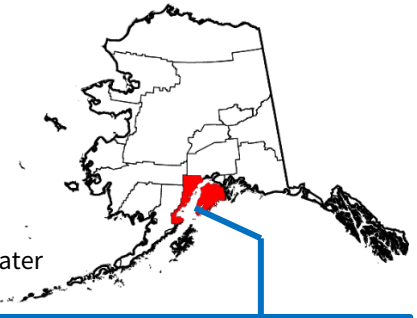
Within the General Fund during the biennial budget process available revenue will be budgeted in the following priority order in order to meet the financial obligations of the City of Homer:

- i. Operating budget
- ii. General Fund – Fund Balance Restricted
- iii. Capital Asset Repair and Maintenance Allowance Fund
- iv. General Fund – Fund Balance Unrestricted

City of Homer

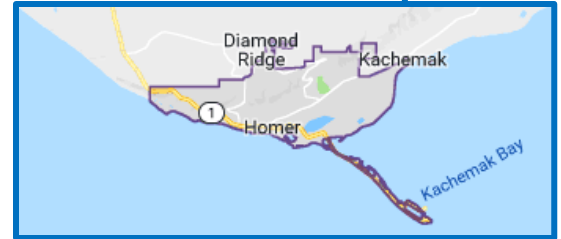
CITY PROFILE

First Class City	Incorporated March 1964
Form of Government	City Council / City Manager
Area	25 square miles 15 sq mi of land & 10 sq mi of water
Population	5,922



GEOGRAPHY

Homer is located in southcentral Alaska on the southern tip of the vast and predominantly rural Kenai Peninsula Borough, 230 miles south of Anchorage at the end of Highway 1. A prominent geologic feature is the Homer Spit, a 4.5 mile gravel bar extending into Kachemak Bay.



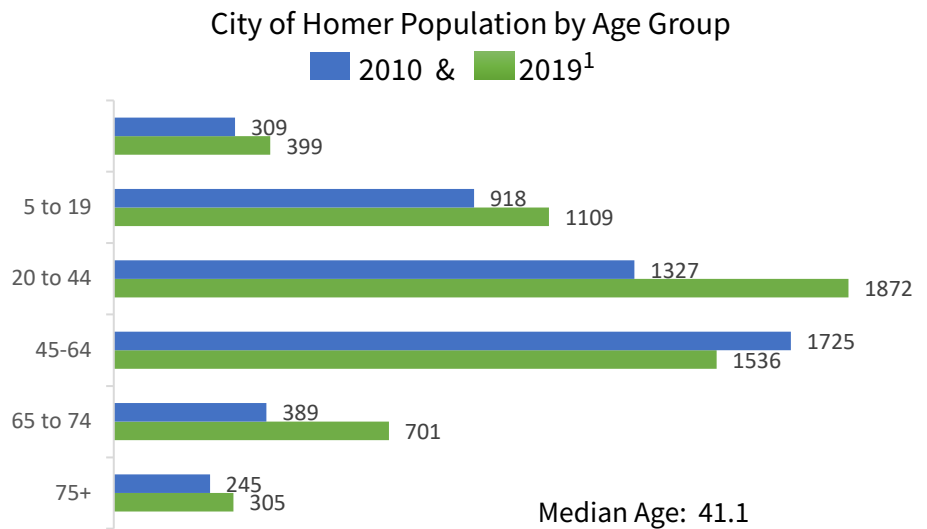
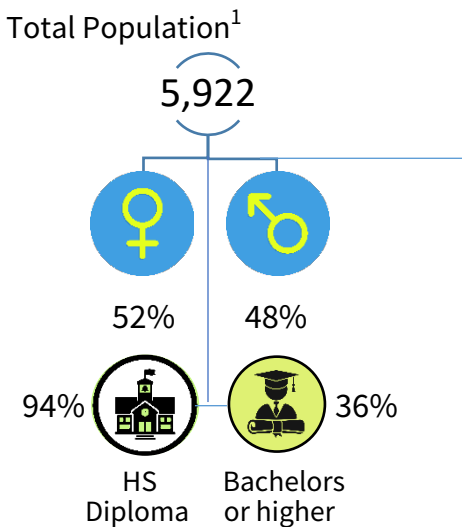
GOVERNMENT SERVICES

The City of Homer employs an average of 100 full time equivalent employees to provide an array of services. In addition to public safety, public utilities and general governmental duties, the City operates a Port & Harbor facility, an airport terminal, public library, recreational program, and it manages a system of trails, parks and campgrounds. The local hospital and area schools are operated by the Kenai Peninsula Borough; the airport is operated by the State of AK. Homer is the service hub for outlying residential areas and smaller communities of the southern Kenai Peninsula.

SERVICE INFRASTRUCTURE

Miles of streets	80
Miles of water main	59
Miles of sewer mains	63
Number of fire hydrants	442
Water/sewer connections	1,862
Millions gallons sewer treated	158
Motorpool vehicles maintained	124
Acres of park and recreation areas	247
Square footage of facilities maintained	116,237

COMMUNITY DEMOGRAPHICS



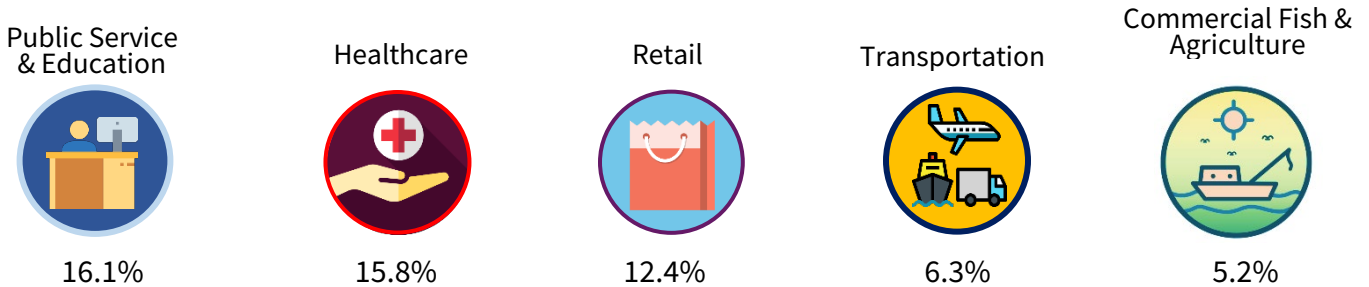
Key Trends Alaska's senior population has increased by more than 5% each year since 2010, faster than any other state. From 2000-2018, the 65+ population increased by 37%, with the highest regional growth rate on the Kenai Peninsula.² (Sources: ¹US Census 2019 ACS Estimates (V2019); ²Alaska Economic Trends Volume 39, No. 6, June 2019.)

HOMER'S ECONOMIC INDICATORS From 2017 to 2018, employment in Homer grew at a rate of 1.97% from 2.6k people active in the workforce to 2.69k. 2020 saw a decline in employment figures due to the COVID-19 pandemic.³ (Source: ³DataUSA from the US Census ACS 2018 5-year Estimate.)

Employment by occupations³



Top Industry Sectors³



Key Trends Homer’s economy enjoys a high degree of diversification, a buffer from sector-specific economic downturns like the statewide decline in oil and gas production. Strong tourism, real estate, marine industrial, transportation, commercial fishing and marine trades anchor the economy. Compared to other places, Homer has 3.31 times more residents per capita working in Farming, Fishing & Forestry. Commercial fishing is Alaska’s largest private-sector employer and a major contributor to employment and wages in Homer. In 2018, ex-vessel income for Homer’s fleet was \$69M; salmon ranked as the most abundant and valuable species at total landings of 49.2M pounds worth more than \$52M.⁵ (Source: Commer. Fisheries Entry Comm.)

HOUSING ¹		INCOME ¹	
\$282,400	\$1,020	\$34,709	\$60,993
Median Home Value	Median Monthly Rent	Per Capita	Median Household
> Kenai Peninsula Borough at \$242,200 > Alaska at \$217,500	≅ Kenai Peninsula Borough at \$987 < Alaska at \$1,062	2% lower than Kenai Peninsula Borough average	Less than the amount for the Kenai Peninsula Borough: \$66,064
Number of Households: 2,149	% of homes owner occupied: 61.7	Persons below poverty line: 9.8%	3% increase since 2017

Key Housing Trends⁶ Over the last decade, Homer has led the Kenai Peninsula in new home construction, except for 2010 when it was second to Soldotna. Homer gained 51 new homes in 2017, 38 in 2019 and 41 in 2020, which accounted for two-thirds of the reported new homes built on the Kenai Peninsula annually. ⁶ (Source: Alaska Housing Finance Corporation/ADOLWD Housing Market Indicators.)

TAXES Homer consumers pay a local sales tax of 7.85% (4.85% for the City of Homer & 3% for Kenai Borough).

Revenues	Year	2016	2017	2018	2019	2020
Sales Tax	Homer Sales Tax Rate	4.5%	4.5%	4.5%	4.5%	4.85%
	Revenue to City of Homer	\$7,533,680	\$7,674,256	\$7,848,136	\$8,062,653	\$10,319,783
Homer Property Tax	Mill Rate	City = 4.5 mill	Borough = 4.5 mill	Hospital = 2.3 mill	Total = 11.3 mill	
	Assessed Value (real & personal)	\$699,797,998	\$759,641,672	\$755,804,352	\$788,085,274	\$815,008,238
	Assessed Value (oil & gas property)	\$0	\$4,384,620	\$1,332,910	\$0	\$0
	Revenue to City of Homer	\$3,101,669	\$3,179,361	\$3,537,376	\$3,220,914	\$3,279,822

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 21-32(S)

AN ORDINANCE OF THE HOMER CITY COUNCIL APPROPRIATING FUNDS FOR THE FISCAL YEARS 2022 and 2023 FOR THE GENERAL FUND, THE WATER FUND, THE SEWER FUND, THE PORT/HARBOR FUND, AND INTERNAL SERVICE FUNDS.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2022:

General Fund	\$13,421,198 <u>\$13,376,115</u>
Water Fund	\$ 2,075,614 <u>\$ 2,066,053</u>
Sewer Fund	\$ 1,748,062 <u>\$ 1,740,172</u>
Port/Harbor Fund	<u>\$ 5,105,259</u>
Total Expenditures	\$22,347,286 <u>\$22,287,599</u>
Internal Service Funds	\$2,638,118 <u>\$2,501,394</u>

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2023:

General Fund	\$13,843,353 <u>\$13,702,641</u>
Water Fund	\$ 2,187,386 <u>\$ 2,166,994</u>
Sewer Fund	\$ 1,780,616 <u>\$ 1,763,785</u>
Port/Harbor Fund	\$ 5,251,279
Total Expenditures	\$22,314,495 <u>\$22,884,699</u>
Internal Service Funds	\$2,942,148 <u>\$2,718,945</u>

Section 3. The amounts appropriated by this ordinance are appropriated to the objects and purposes stated in the adopted budget.

Section 4. Grant funds. (a) If grant funds that are received during the fiscal year exceed the amounts of such funds appropriated by this ordinance by not more than \$25,000, the affected appropriation is increased by the amount of the increase in receipts.

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

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

50
51 Section 5. Donations or charitable contributions. If donations or contributions are
52 received during the fiscal year that exceed the amounts of such funds appropriated by this
53 ordinance by not more than \$5,000, the affected appropriation is increased by the amount of
54 the increase in receipts.

55
56 Section 6. A copy of the adopted budget shall be certified by the City Clerk and filed in
57 the office of the City Clerk.

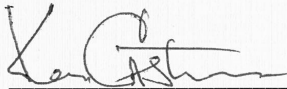
58
59 Section 7. The supporting Line Item Budget detail as presented by the Administration
60 and reviewed by the City Council is incorporated as part of this Budget Ordinance.

61
62 Section 8. The property tax mill levy is set at 4.5 mills for 2021.

63
64 Section 9. This Ordinance is limited to approval of the Budget and appropriations for
65 Fiscal Year 2022 and 2023, is a non code Ordinance and shall become effective July 1, 2021.

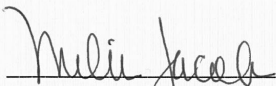
66
67 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 28th day of June, 2021.

68
69 CITY OF HOMER

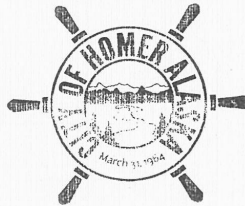
70
71 

72
73 _____
74 KEN CASTNER, MAYOR

75 ATTEST:

76
77 

78 MELISSA JACOBSEN, MMC, CITY CLERK



81 YES: 6
82 NO: 0
83 ABSTAIN: 0
84 ABSENT: 0

- 85
- 86 First Reading: 5.24.21
- 87 Public Hearing: 6.14.21 + 6.28.21
- 88 Second Reading: 6.28.21
- 89 Effective Date: 7-1-21

City of Homer
Proposed Budget Development Schedule for FY 2022 & 2023

Dates	Time	Event
2/8/2021	6:00 PM	Budget Development Schedule approved by Council
2/22/2021		Submit to departments, budget work sheets including salary and fringe benefit costs
	5:00 PM	Committee of the Whole, Council to discuss budget priorities for the coming year
	6:00 PM	Regular Meeting, Public Hearing - public input on budget priorities for the coming year
3/8/2021	5:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund
3/29/2021		Departmental Draft Budget and narratives to Finance
4/12/2021		Compile data and return copy to departments for review
4/12 - 4/23/2021	Weeks Of	City Manager - Budget Review with Finance Director and Department Heads
4/26/2021		Preliminary budget assumptions to Council.
5/10/2021		City Manager's Budget (Proposed Budget) to Council
	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
5/24/2021	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions
6/14/2021	5:00 PM	Committee of the Whole, Council to discuss budget
	6:00 PM	Regular Meeting - Public Hearing
6/28/2021	6:00 PM	Regular Meeting - Public Hearing & FY 2022/23 Budget Adoption

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
FY22/23 Operating Budget**



OVERVIEW

The City of Homer's budget is the city's financial plan, which is governed by Homer Municipal Code (3.05.005 – 3.05.050). The budget quantifies the City's revenue resources and expenditure allocations for the next two fiscal years. A budget development schedule is established each budget 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 January of each second year of the mayoral term. 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 May to the City Council for final approval and adoption in June.

This section of the budget includes:

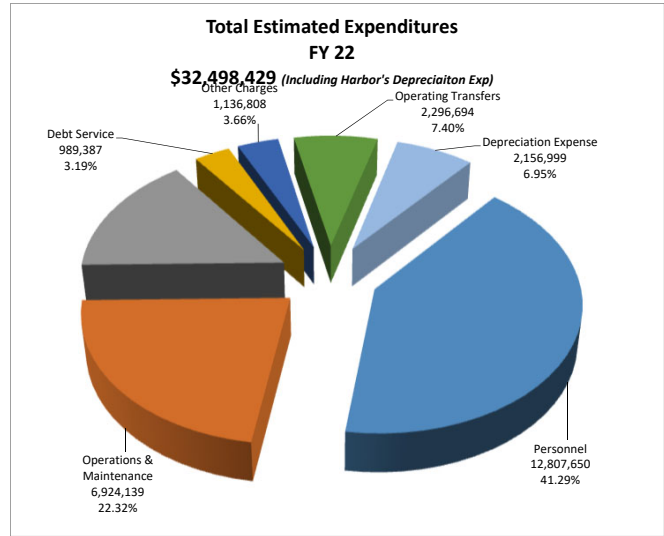
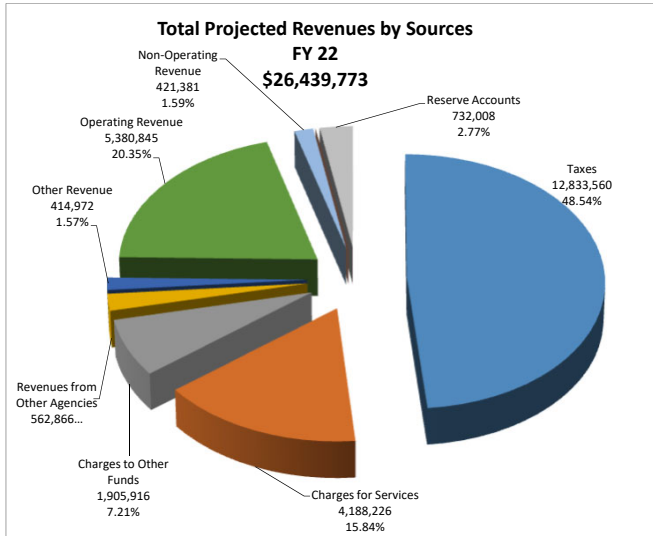
- **Combined Revenues and Appropriations**
- **Insurance Distribution and the General Overhead Allocations**
- **Operating Transfer Schedule**

City of Homer
FY22/23 Operating Budget

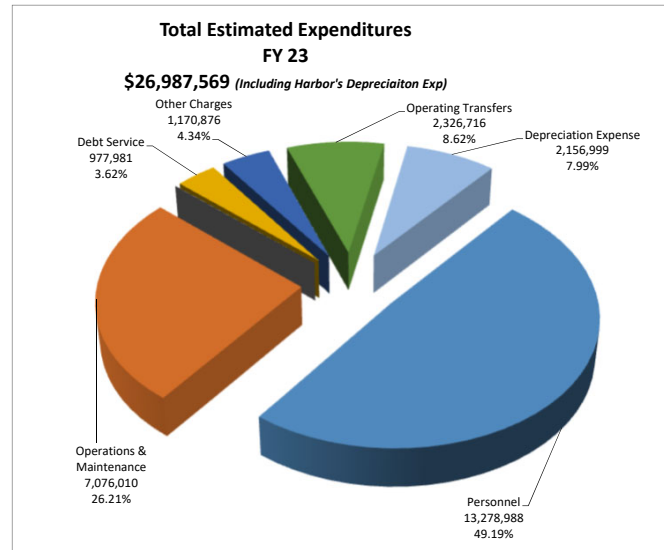
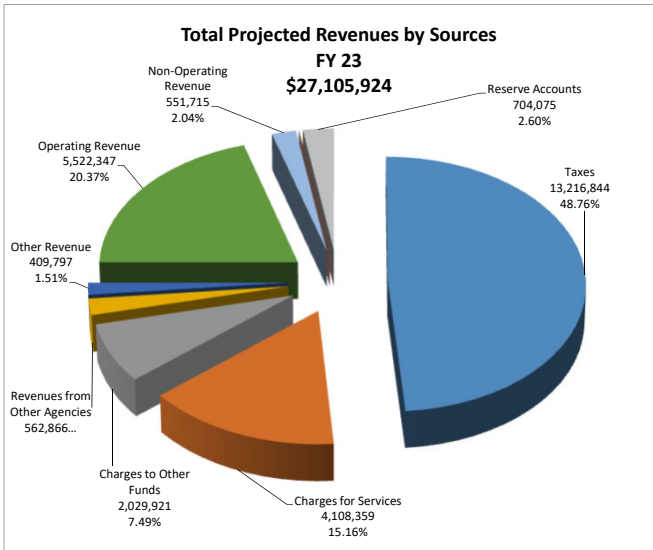
COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 22								
	General Fund	Special Revenue: Water & Sewer	Enterprise Fund: Port & Harbor	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	Internal Service Funds
Revenues:									
Taxes	9,894,764			1,322,458	146,940	1,469,398		12,833,560	
Charges for Services	597,597	3,590,629						4,188,226	
Charges to Other Funds	1,905,916							1,905,916	2,579,544
Revenues from Other Agencies	562,866							562,866	
Other Revenue	414,972							414,972	
Operating Revenue			4,899,475			481,370		5,380,845	
Non-Operating Revenue		215,597	205,784					421,381	
Reserve Accounts							732,008	732,008	
Total Revenues	13,376,115	3,806,225	5,105,259	1,322,458	146,940	1,950,768	732,008	26,439,773	2,579,544
Expenditure/Expenses									
Personnel	9,066,646	1,757,221	1,983,783					12,807,650	2,579,544
Operations & Maintenance	4,028,601	1,365,589	1,529,949					6,924,139	
Capital Outlay				2,159,562	340,000	25,000	2,183,548	4,708,110	
Debt Service						989,387		989,387	
Other Charges		683,415	453,392					1,136,808	
Operating Transfers	280,868	0	1,138,135	822,458	55,234			2,296,694	
Depreciation Expense			2,156,999					2,156,999	
Total Expenditures/Expenses	13,376,115	3,806,225	7,262,258	2,982,020	395,234	1,014,387	2,183,548	31,019,786	2,579,544
Change in Fund Balance/Net Earnings	0	0	(2,156,999)	(1,659,562)	(248,294)	936,381	(1,451,540)	(4,580,013)	0

COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 23								
	General Fund	Special Revenue: Water & Sewer	Enterprise Fund: Port & Harbor	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	Internal Service Funds
Revenues:									
Taxes	10,181,065			1,366,100	151,789	1,517,889		13,216,844	
Charges for Services	518,992	3,589,367						4,108,359	
Charges to Other Funds	2,029,921							2,029,921	2,718,945
Revenues from Other Agencies	562,866							562,866	
Other Revenue	409,797							409,797	
Operating Revenue			5,040,977			481,370		5,522,347	
Non-Operating Revenue		341,412	210,302					551,715	
Reserve Accounts							704,075	704,075	
Total Revenues	13,702,641	3,930,779	5,251,279	1,366,100	151,789	1,999,259	704,075	27,105,924	2,718,945
Expenditure/Expenses									
Personnel	9,407,048	1,823,671	2,048,268					13,278,988	
Operations & Maintenance	4,070,403	1,401,571	1,604,036					7,076,010	2,718,945
Capital Outlay					10,000			10,000	
Debt Service						977,981		977,981	
Other Charges		705,537	465,339					1,170,876	
Operating Transfers	225,189	0	1,133,637	866,100	101,789			2,326,716	
Depreciation Expense			2,156,999					2,156,999	
Total Expenditures/Expenses	13,702,641	3,930,779	7,408,278	866,100	111,789	977,981	0	26,997,569	2,718,945
Change in Fund Balance/Net Earnings	0	0	(2,156,999)	500,000	40,000	1,021,278	704,075	108,355	0

FY 22



FY 23



City of Homer
FY22/23 Operating Budget

Policy	Commercial Property	Fidelity Bond	Commercial Gen Liab	Automobile	Police Liability	Marina Liability	Underground Tanks	Workers Compensation	TOTAL
Account #	5221	5224	5223	5222	5223	5223	5223		
Premium	\$ 122,156	\$ 450	\$ 47,477	\$ 71,441	\$ 75,478	\$ 36,053	\$ 7,031	\$ 195,959	\$ 556,045
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct		
Spread to all depts								\$195,959	\$195,959
Mayor/ Council	-	-	\$799	-	-	-	-	-	\$799
Clerk	-	-	\$843	-	-	-	-	-	\$843
Manager	-	-	\$613	-	-	-	-	-	\$613
Personnel	-	-	\$427	-	-	-	-	-	\$427
Economic Development	-	-	\$427	-	-	-	-	-	\$427
Information System	-	-	\$762	-	-	-	-	-	\$762
Leased Property	\$ 2,894	-	\$121	-	-	-	-	-	\$3,015
Community Recreation	-	-	\$375	-	-	-	-	-	\$375
Finance	-	-	\$1,689	-	-	-	-	-	\$1,689
Planning	-	-	\$871	-	-	-	-	-	\$871
City Hall	\$ 4,667	\$450	\$307	\$435	-	-	-	-	\$5,859
Library	\$ 9,305	-	\$2,145	-	-	-	-	-	\$11,449
Airport	\$ 4,063	-	\$515	-	-	-	-	-	\$4,578
Fire	\$ 6,544	-	\$2,940	\$14,641	-	-	-	-	\$24,125
Police-Admin	\$ 4,794	-	\$7,559	\$12,994	\$13,586	-	-	-	\$38,933
Police-Jail	-	-	-	-	\$61,892	-	-	-	\$61,892
Police-Animal	\$ 1,056	-	\$509	-	-	-	-	-	\$1,565
PW	\$ 5,014	-	\$6,492	\$11,343	-	-	\$7,031	-	\$29,880
Water	\$ 8,276	-	\$5,207	\$11,343	-	-	-	-	\$24,826
Sewer	\$ 10,822	-	\$4,014	\$11,343	-	-	-	-	\$26,179
Port	\$ 64,722	-	\$10,865	\$9,341	-	\$36,053	-	-	\$120,980
Seawall	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 122,156	\$ 450	\$ 47,477	\$ 71,441	\$ 75,478	\$ 36,053	\$ 7,031	\$ 195,959	\$ 556,045

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
FY22/23 Operating Budget

CITY OF HOMER ADMIN FEE ALLOCATION BASED ON FY22 ADOPTED BUDGET BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT									
Department	TOTAL	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART-Roads Fund*	HART-Trails Fund*	HAWSP Fund*	Cross Total
Legal	\$ 275,000	\$255,354	\$0	\$0	\$18,647	\$0	\$0	\$999	275,000
<i>Distribution</i>		92.9%	0.0%	0.0%	6.8%	0.0%	0.0%	0.4%	100%
Mayor & Council	92,625	\$47,811	\$9,562	\$8,991	\$14,843	\$6,565	\$0	\$4,852	92,625
<i>Distribution</i>		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	401,861	207,432	41,486	39,010	64,397	28,483	-	21,053	401,861
<i>Distribution</i>		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	133,618	68,971	13,794	12,971	21,412	9,471	-	7,000	133,618
<i>Distribution</i>		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	514,304	265,473	53,095	49,925	82,415	36,453	-	26,943	514,304
<i>Distribution</i>		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	210,285	143,928	16,239	16,239	33,879	-	-	-	210,285
<i>Distribution</i>		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	373,572	255,689	28,848	28,848	60,187	-	-	-	373,572
<i>Distribution</i>		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	873,394	501,464	116,532	111,167	95,133	26,428	-	22,668	873,394
<i>Distribution</i>		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	416,528	312,396	20,826	20,826	62,479	-	-	-	416,528
<i>Distribution</i>		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,291,186	2,249,435	300,383	287,977	453,392	-	-	-	3,291,186
Percent of Allocation	100%	68.3%	9.1%	8.7%	13.8%	0.0%	0.0%	0.0%	100%

COMPARISON OF ALLOCATION BETWEEN FY22 AND FY21 FULL-YEAR BUDGET**									
	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART - Roads Fund	HART - Trails Fund	HAWSP Fund	Total	
PERCENT:									
FY22 DRAFT BUDGET	68.3%	9.1%	8.7%	13.8%	0.0%	0.0%	0.0%	100.0%	
FY21 FULL-YEAR BUDGET	52.8%	9.8%	7.8%	19.5%	4.0%	1.0%	5.0%	100.0%	
DOLLARS:									
FY22 DRAFT BUDGET	2,249,435	300,383	287,977	453,392	-	-	-	3,291,186	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	621,544	(3,205)	46,495	(148,594)	(123,331)	(30,833)	(154,164)	(207,913)	

Budget Methodology:

Legal - Budgeted expenses are allocated based on a three year average of actual spend
Mayor/Council - Budgeted expenses (less legal and audit) are allocated based on a three year average of City Council activity
City Clerk - Budgeted expenses are allocated based on a three year average of City Council activity
City Hall - Budgeted expenses are allocated based on a three year average of City Council activity
City Manager - Budgeted expenses are allocated based on a three year average of City Council activity
Personnel - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
IT - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
Finance - Budgeted expenses are allocated based on an average of work effort provided by the four operating components (general, payroll, accounts receivable, and accounts payable) within the department
Planning/Zoning - Budgeted expenses are allocated based on estimated work effort in a typical year

*Allocation detail is illustrated for HART and HAWSP, however Administration opted to not allocate those costs. So, there is a zero total for those funds and the total expenses were absorbed into the General Fund total allocation.

**Comparison chart is for reference purposes - truncated FY21 Budget reduced admin fees for Water/Sewer funds and removed the charge to Port & Harbor, HART and HAWSP funds

City of Homer
FY22/23 Operating Budget

CITY OF HOMER ADMIN FEE ALLOCATION BASED ON FY23 ADOPTED BUDGET BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT									
Department	TOTAL	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART-Roads Fund*	HART-Trails Fund*	HAWSP Fund*	Cross Total
Legal	\$ 275,000	\$255,354	\$0	\$0	\$18,647	\$0	\$0	\$999	275,000
Distribution		92.9%	0.0%	0.0%	6.8%	0.0%	0.0%	0.4%	100%
Mayor & Council	89,705	\$46,304	\$9,261	\$8,708	\$14,375	\$6,358	\$0	\$4,699	89,705
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Clerk	411,994	212,663	42,533	39,993	66,021	29,201	-	21,584	411,994
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Hall Complex	132,805	68,551	13,710	12,892	21,281	9,413	-	6,957	132,805
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
City Manager	525,463	271,233	54,247	51,008	84,204	37,244	-	27,528	525,463
Distribution		51.6%	10.3%	9.7%	16.0%	7.1%	0.0%	5.2%	100%
Personnel	213,921	146,417	16,519	16,519	34,465	-	-	-	213,921
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Information Technology	390,288	267,130	30,139	30,139	62,880	-	-	-	390,288
Distribution		68.4%	7.7%	7.7%	16.1%	0.0%	0.0%	0.0%	100%
Finance	909,526	522,210	121,353	115,766	99,069	27,522	-	23,606	909,526
Distribution		57.4%	13.3%	12.7%	10.9%	3.0%	0.0%	2.6%	100%
Planning Zoning	429,315	321,986	21,466	21,466	64,397	-	-	-	429,315
Distribution		75.0%	5.0%	5.0%	15.0%	0.0%	0.0%	0.0%	100%
Total Allocation	3,378,017	2,306,960	309,228	296,491	465,339	-	-	-	3,378,017
Percent of Allocation	100%	68.3%	9.2%	8.8%	13.8%	0.0%	0.0%	0.0%	100%

COMPARISON OF ALLOCATION BETWEEN FY23 AND FY21 FULL-YEAR BUDGET**									
	General Fund	Water Fund	Sewer Fund	Port & Harbor Fund	HART - Roads Fund	HART - Trails Fund	HAWSP Fund	Total	
PERCENT:									
FY23 DRAFT BUDGET	68.3%	9.2%	8.8%	13.8%	0.0%	0.0%	0.0%	100.0%	
FY21 FULL-YEAR BUDGET	52.8%	9.8%	7.8%	19.5%	4.0%	1.0%	5.0%	100.0%	
DOLLARS:									
FY23 DRAFT BUDGET	2,306,960	309,228	296,491	465,339	-	-	-	3,378,017	
FY21 FULL-YEAR BUDGET	1,627,891	303,587	241,482	601,986	123,331	30,833	154,164	3,083,273	
Difference (Decrease)	679,069	5,640	55,010	(136,648)	(123,331)	(30,833)	(154,164)	(294,744)	

Budget Methodology:

- Legal - Budgeted expenses are allocated based on a three year average of actual spend
- Mayor/Council - Budgeted expenses (less legal and audit) are allocated based on a three year average of City Council activity
- City Clerk - Budgeted expenses are allocated based on a three year average of City Council activity
- City Hall - Budgeted expenses are allocated based on a three year average of City Council activity
- City Manager - Budgeted expenses are allocated based on a three year average of City Council activity
- Personnel - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
- IT - Budgeted expenses are allocated based on budgeted full-time equivalents (FTE's)
- Finance - Budgeted expenses are allocated based on an average of work effort provided by the four operating components (general, payroll, accounts receivable, and accounts payable) within the department
- Planning/Zoning - Budgeted expenses are allocated based on estimated work effort in a typical year

*Allocation detail is illustrated for HART and HAWSP, however Administration opted to not allocate those costs. So, there is a zero total for those funds and the total expenses were absorbed into the General Fund total allocation.

**Comparison chart is for reference purposes - truncated FY21 Budget reduced admin fees for Water/Sewer funds and removed the charge to Port & Harbor, HART and HAWSP funds

**City of Homer
FY22/23 Operating Budget**

FY22 Transfer Schedule

<u>Fund Description</u>	<u>Fund</u>	<u>Dept./ Proj.</u>	<u>Object</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	177,656.94	
Water Admin	200	0400	5106	LEAVE CASH OUT	26,906.67	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	14,790.11	
PH Admin	400	0600	5106	LEAVE CASH OUT	103,330.17	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		177,656.94
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		26,906.67
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		14,790.11
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		103,330.17
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	301,516.78	
PH Admin	400	0600	5990	TRANSFERS TO	666,888.67	
PH Load & Launch Ramp	400	0615	5990	TRANSFERS TO	34,200.94	
PH Admin	400	0000	2309	Principal Payment to GF	65,363.68	
PH Admin	400	0601	5608	Interest Payment to GF	3,921.82	
General Fund	100	0025	4801	Loan Int. PMT from Harbor		3,921.82
General Fund	100	0000	1152	Loan Prin. PMT from Harbor		65,363.68
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		636,888.67
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		34,200.94
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		300,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		176.11
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		1,340.67
Water Admin	200	0400	5990	TRANSFERS TO	17,957.50	
Sewer Admin	200	0500	5990	TRANSFERS TO	5,072.87	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		0.00
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		0.00
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		163.71
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		12,866.66
Mayor/Council	100	0100	5990	TRANSFERS TO	123,024.08	
City Hall	100	0140	5990	TRANSFERS TO	3,181.67	
Library	100	0145	5990	TRANSFERS TO	6,264.00	
Airport Terminal	100	0149	5990	TRANSFERS TO	7,762.33	
Animal Shelter	100	0165	5990	TRANSFERS TO	934.00	
PW-Admin	100	0170	5990	TRANSFERS TO	3,575.67	
Water Admin	200	0407	4992	TRANSFERS(OPERT		91,418.21
Animal Shelter Reserves	156	0370	4992	TRANSFERS(OPERT		0.00
City - Hall Reserves	156	0384	4992	TRANSFERS(OPERT		0.00
General Fleet Reserve	152	0375	4992	TRANSFERS(OPERT		20,918.40
Police Fleet Reserve	152	0382	4992	TRANSFERS(OPERT		0.00
Fire Fleet Reserve	152	0381	4992	TRANSFERS(OPERT		0.00
PW Fleet Reserve	152	0383	4992	TRANSFERS(OPERT		0.00
Fire Reserve	156	0393	4992	TRANSFERS(OPERT		0.00
Police Reserve	156	0394	4992	TRANSFERS(OPERT		0.00
ADA Reserve	156	0400	4992	TRANSFERS(OPERT		0.00
Information Tech Reserve	156	0398	4992	TRANSFERS(OPERT		0.00
Airport Reserve	156	0388	4992	TRANSFERS(OPERT		0.00
Public Works Reserve	156	0395	4992	TRANSFERS(OPERT		0.00
Parks & Rec Reserves	156	0385	4992	TRANSFERS(OPERT		0.00
Library Reserve	156	0390	4992	TRANSFERS(OPERT		0.00
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		687.47
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		21,717.67
Water Admin	200	0400	5241	TRANSFERS TO	300,382.82	
Sewer Admin	200	0500	5241	TRANSFERS TO	287,976.61	
PH Admin	400	0600	5241	TRANSFERS TO	453,392.08	
HART-Road	160	0766	5241	TRANSFERS TO	0.00	
HART-Trail	165	0375	5241	TRANSFERS TO	0.00	
HAWSP	205	0375	5241	TRANSFERS TO	0.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		300,382.82
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		287,976.61
G/F Admin Service	100	0099	4983	TRANSFERS from PH		453,392.08
G/F Admin Service	100	0099	4984	TRANSFERS from HART		0.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		0.00

**City of Homer
FY22/23 Operating Budget**

FY23 Transfer Schedule

<u>Fund Description</u>	<u>Fund</u>	<u>Dept./ Proj.</u>	<u>Object</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	175,680.74	
Water Admin	200	0400	5106	LEAVE CASH OUT	27,983.65	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	14,016.84	
PH Admin	400	0600	5106	LEAVE CASH OUT	108,114.14	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		175,680.74
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		27,983.65
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		14,016.84
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		108,114.14
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	300,211.68	
PH Admin	400	0600	5990	TRANSFERS TO	671,589.26	
PH Load & Launch Ramp	400	0615	5990	TRANSFERS TO	32,486.22	
PH Admin	400	0000	2309	Principal Payment to GF	65,363.68	
PH Admin	400	0601	5608	Interest Payment to GF	1,960.91	
General Fund	100	0025	4801	Loan Int. PMT from Harbor		1,960.91
General Fund	100	0000	1152	Loan Prin. PMT from Harbor		65,363.68
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		641,589.26
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		32,486.22
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		300,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		211.68
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00
Water Admin	200	0400	5990	TRANSFERS TO	17,975.84	
Sewer Admin	200	0500	5990	TRANSFERS TO	5,087.60	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		0.00
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		0.00
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		196.78
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		12,866.66
Mayor/Council	100	0100	5990	TRANSFERS TO	102,560.60	
City Hall	100	0140	5990	TRANSFERS TO	0.00	
Library	100	0145	5990	TRANSFERS TO	0.00	
Airport Terminal	100	0149	5990	TRANSFERS TO	0.00	
Animal Shelter	100	0165	5990	TRANSFERS TO	0.00	
PW-Admin	100	0170	5990	TRANSFERS TO	0.00	
Water Admin	200	0407	4992	TRANSFERS(OPERT		91,734.24
Animal Shelter Reserves	156	0370	4992	TRANSFERS(OPERT		0.00
City - Hall Reserves	156	0384	4992	TRANSFERS(OPERT		0.00
Police Fleet Reserve	152	0382	4992	TRANSFERS(OPERT		0.00
Fire Fleet Reserve	152	0381	4992	TRANSFERS(OPERT		0.00
PW Fleet Reserve	152	0383	4992	TRANSFERS(OPERT		0.00
Fire Reserve	156	0393	4992	TRANSFERS(OPERT		0.00
Police Reserve	156	0394	4992	TRANSFERS(OPERT		0.00
ADA Reserve	156	0400	4992	TRANSFERS(OPERT		0.00
Information Tech Reserve	156	0398	4992	TRANSFERS(OPERT		0.00
Airport Reserve	156	0388	4992	TRANSFERS(OPERT		0.00
Public Works Reserve	156	0395	4992	TRANSFERS(OPERT		0.00
Parks & Rec Reserves	156	0385	4992	TRANSFERS(OPERT		0.00
Library Reserve	156	0390	4992	TRANSFERS(OPERT		0.00
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		826.36
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00
Water Admin	200	0400	5241	TRANSFERS TO	309,227.52	
Sewer Admin	200	0500	5241	TRANSFERS TO	296,491.12	
PH Admin	400	0600	5241	TRANSFERS TO	465,338.51	
HART-Road	160	0766	5241	TRANSFERS TO	0.00	
HART-Trail	165	0375	5241	TRANSFERS TO	0.00	
HAWSP	205	0375	5241	TRANSFERS TO	0.00	
G/F Admin Service	100	0099	4981	TRANSFERS from Water		309,227.52
G/F Admin Service	100	0099	4982	TRANSFERS from Sewer		296,491.12
G/F Admin Service	100	0099	4983	TRANSFERS from PH		465,338.51
G/F Admin Service	100	0099	4984	TRANSFERS from HART		0.00
G/F Admin Service	100	0099	4985	TRANSFERS from HAWSP		0.00

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
FY22/23 Operating Budget**



General Fund

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

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

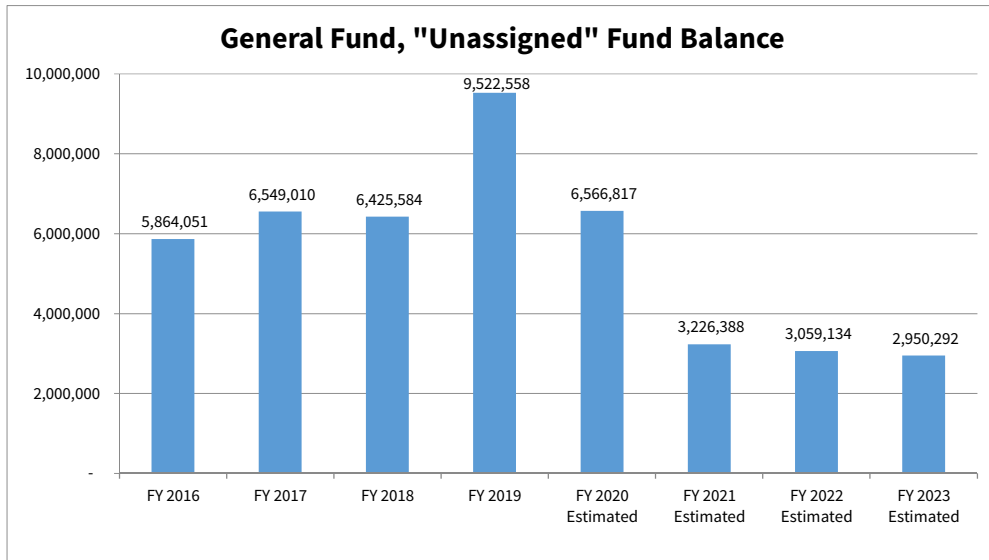
**City of Homer
FY22/23 Operating Budget**

**Fund Balances - Total
Major Funds**

FY Ending	General	Utility Special Revenue	City Facilities Capital Projects	Gas Line Capital Project	HART - Roads Capital Projects	Nonmajor (incl. HART Trails)	Total Gov. Funds	CAFR ref.
12/31/2010	5,573,814	3,657,285	0	0	4,673,141	5,240,631	19,144,871	Page 20
12/31/2011	6,727,846	3,345,465	877,757	0	5,457,410	3,828,588	20,237,066	Page 20
12/31/2012	6,088,612	3,204,482	196,953	0	6,329,416	4,587,849	20,407,312	Page 22
12/31/2013	6,047,784	3,012,653	(1,737,914)	0	6,025,791	4,804,509	18,152,823	Page 22
12/31/2014	6,569,033	1,807,867	0	(281,413)	6,994,279	4,642,319	19,732,085	Page 22
12/31/2015	6,521,000	2,534,072	0	176,869	7,454,304	5,022,558	21,708,803	Page 20
12/31/2016	6,612,768	3,484,580	0	(2,233,601)	6,640,048	6,173,293	20,677,088	Page 20
12/31/2017	7,207,029	3,806,889	0	(1,364,351)	6,616,062	4,591,755	20,857,384	Page 20
12/31/2018	7,155,081	4,114,638	0	(932,007)	6,039,671	7,010,324	23,387,707	Page 21
12/31/2019	10,051,587	6,031,446	3,719,822	(620,533)	5,907,370	5,073,734	30,163,426	Page 21

General Fund Balance - Unassigned

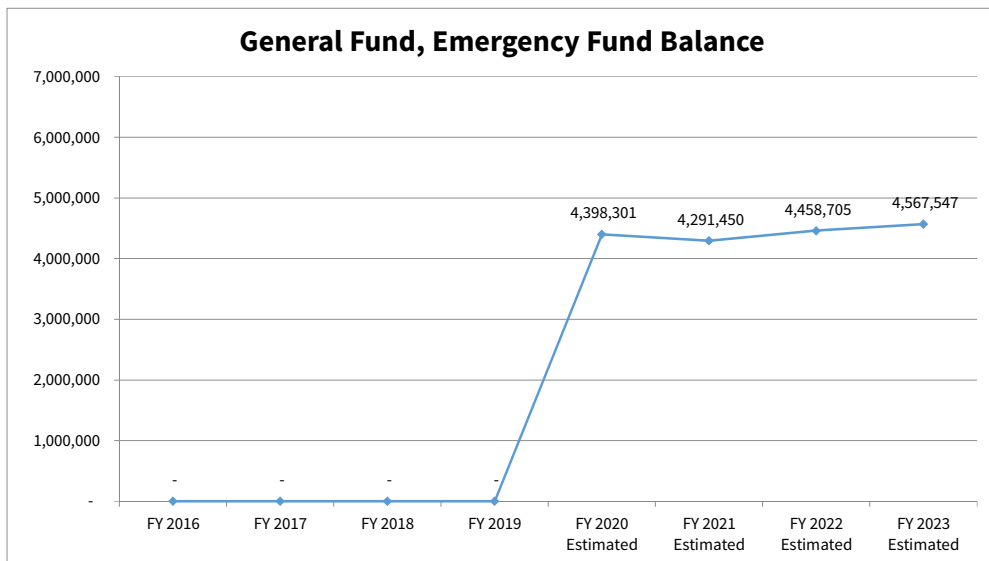
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
5,864,051	6,549,010	6,425,584	9,522,558	6,566,817	3,226,388	3,059,134	2,950,292



General Fund - Emergency Fund Balance

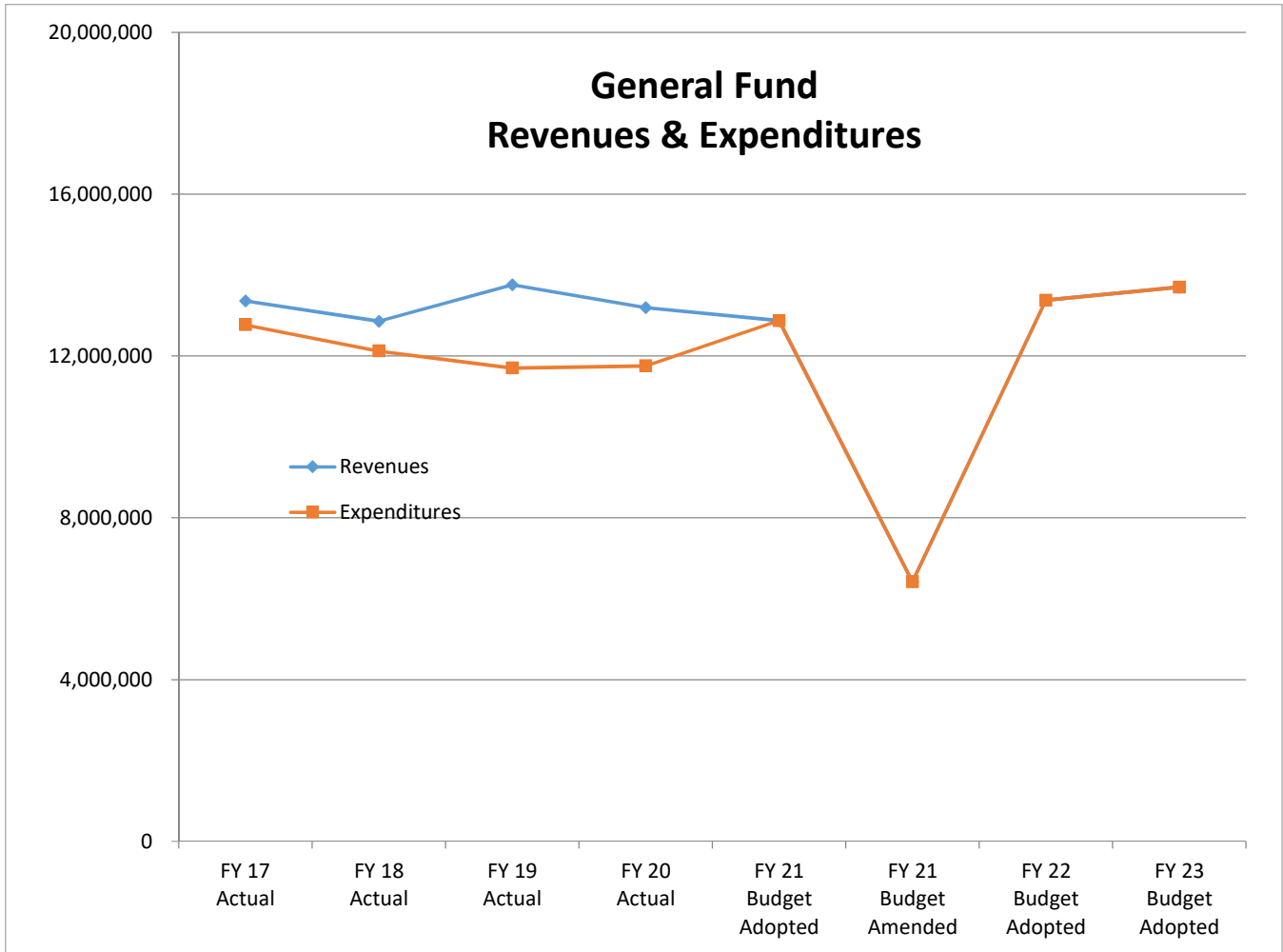
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	FY 2023 Estimated
-	-	-	-	4,398,301	4,291,450	4,458,705	4,567,547

Emergency Fund effective FY20 per HCC 3.05.049 - Equal to four months operating revenue for current fiscal year



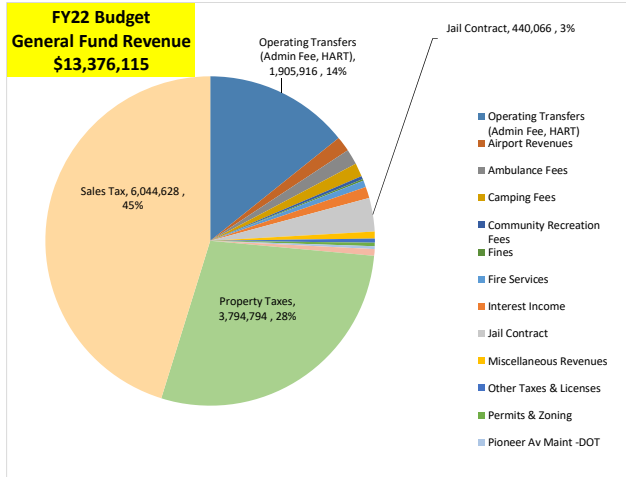
**City of Homer
FY22/23 Operating Budget**

	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget Adopted	FY 21 Budget Amended	FY 22 Budget Adopted	FY 23 Budget Adopted
Revenues	13,363,325	12,857,634	13,761,870	13,194,902	12,874,350	6,415,635	13,376,115	13,702,641
Expenditures	12,769,064	12,121,493	11,699,650	11,752,343	12,874,350	6,415,635	13,376,115	13,702,641
Rev - Exp	594,261	736,141	2,062,220	1,442,559	0	0	0	0
<i>Excluded PERS</i>	<i>181,209</i>	<i>206,427</i>	<i>294,185</i>	<i>430,855</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

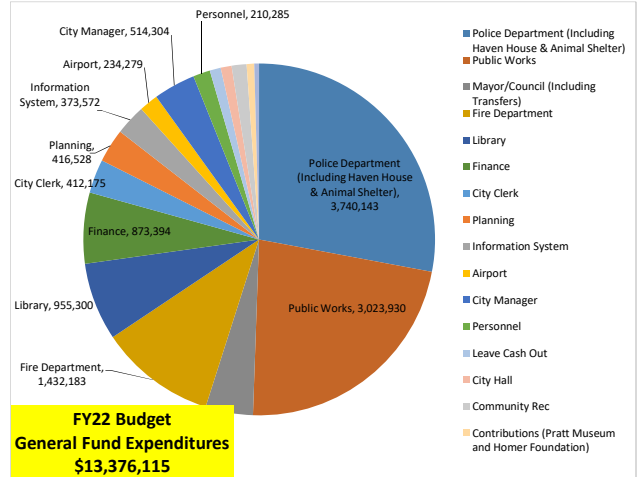


FY22

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE

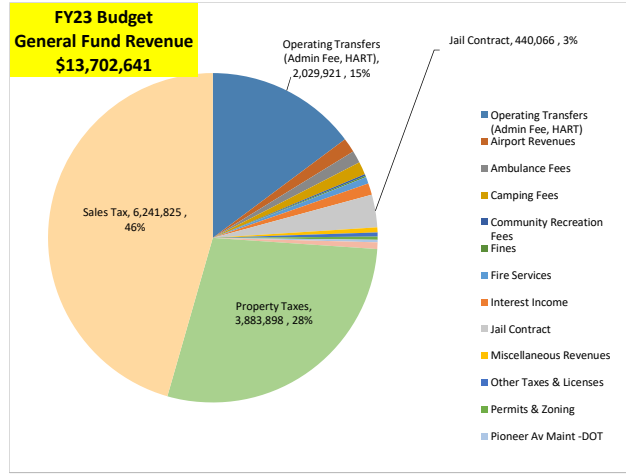


WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES

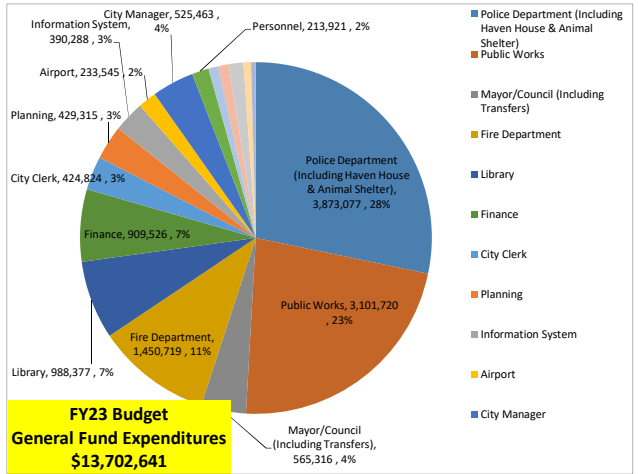


FY23

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE



WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES



City of Homer
FY22/23 Operating Budget

FUND 100 GENERAL FUND COMBINED STATEMENT						
	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED
	1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE:						
Property Taxes	3,651,365	3,718,482	3,535,212	123,353	3,794,794	3,883,898
Sales & Use Taxes	6,447,985	5,753,778	5,616,808	1,825,253	6,099,969	6,297,167
Permits & Licenses	41,152	43,425	45,342	23,914	46,595	44,261
Fines & Forfeitures	28,798	10,100	22,643	5,201	22,930	17,393
Use of Money & Property	188,592	207,849	74,720	37,360	146,718	153,499
Revenues from Other Agencies	573,188	562,866	562,800	247,480	562,866	562,866
<i>PERS and Shared Revenue</i>	<i>294,185</i>	<i>430,855</i>	-	-	-	-
Charges for Services	517,438	585,278	580,537	308,347	597,597	518,992
Other Revenue	73,126	81,818	-	-	-	-
Airport	218,798	172,725	191,240	93,814	198,729	194,643
Total General Fund Revenue	<u>12,034,627</u>	<u>11,567,176</u>	<u>10,629,301</u>	<u>2,664,721</u>	<u>11,470,199</u>	<u>11,672,720</u>
Total Transfer from other Funds	<u>2,021,428</u>	<u>2,058,582</u>	<u>2,245,049</u>	<u>3,750,914</u>	<u>1,905,916</u>	<u>2,029,921</u>
Total Revenues & Transfers (W/O PERS Relief)	<u>13,761,870</u>	<u>13,194,902</u>	<u>12,874,350</u>	<u>6,415,635</u>	<u>13,376,115</u>	<u>13,702,641</u>
EXPENDITURES:						
Personnel (W/O PERS Relief)	7,740,660	8,071,253	8,647,865	4,221,916	9,066,646	9,407,048
Operations & Maintenance	3,161,335	3,076,301	3,642,028	2,055,637	4,028,601	4,070,403
Debt Service	-	-	-	-	-	-
Total Operating Expenditures	<u>10,901,995</u>	<u>11,147,554</u>	<u>12,289,893</u>	<u>6,277,553</u>	<u>13,095,247</u>	<u>13,477,452</u>
Operating Surplus/Deficit before Transfers	<u>2,859,875</u>	<u>2,047,348</u>	<u>584,457</u>	<u>138,082</u>	<u>280,868</u>	<u>225,189</u>
Operating Transfers To:						
Police Fleet CARMA	100,000		23,456			
PW Fleet CARMA	60,000	196,500	94,500			
Fire Fleet CARMA	71,222		110,000			
City Hall CARMA						
Planning CARMA						
General Fleet CARMA					20,918	
Information Tech CARMA						
Public Arts CARMA						
Animal Shelter CARMA						
Parks & Recreation CARMA	92,500		27,857			
Fire CARMA		87,257	40,000			
Police CARMA						
Library CARMA	52,000					
ADA CARMA						
Airport CARMA	100,000	83,397				
Public Works CARMA	46,059					
Seawall Maintenance CARMA	10,000	10,000	10,000	10,000	10,000	10,000
Other Transfers - Balancing Health Insurance	69,589	574	2,018	2,469	687	826
Transfer to Water Hydrants	100,350	99,629	108,433	45,673	91,418	91,734
Revolving Energy Fund Repayment	10,703	22,788	21,718	21,718	21,718	0
Leave Cash Out Bank	85,232	104,643	146,474	58,222	136,126	122,629
Total Operating Transfers:	<u>797,655</u>	<u>604,789</u>	<u>584,457</u>	<u>138,082</u>	<u>280,868</u>	<u>225,189</u>
Total Expenditures & Operating Transfers	<u>11,699,650</u>	<u>11,752,343</u>	<u>12,874,350</u>	<u>6,415,635</u>	<u>13,376,115</u>	<u>13,702,641</u>
Total Deficit/Surplus	<u>2,062,220</u>	<u>1,442,559</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Homer
FY22/23 Operating Budget

FUND 100									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		
0005	PROPERTY TAXES:								
4101	Real Prop Tax	3,272,292	3,419,832	3,194,447	63,339	3,427,798	3,516,902	322,455	10.1%
4102	Per Prop Tax	246,130	222,714	215,966	6,606	231,940	231,940	15,974	7.4%
4103	Motr Vehicle Tx	46,362	43,376	48,869	18,543	46,978	46,978	(1,891)	-3.9%
4104	Prior Years Taxes	79,050	25,233	62,444	28,669	76,629	76,629	14,186	22.7%
4105	Pen/Int Prop Tx	7,530	7,326	1,407	4,198	4,942	4,942	3,536	251.3%
4107	Oil Tax	-	-	12,080	1,999	6,506	6,506	(5,573)	-46.1%
	Total Property Taxes	3,651,365	3,718,482	3,535,212	123,353	3,794,794	3,883,898	348,687	9.9%
0010	SALES & USE TAXES:								
4201	Sales Tax	6,394,988	5,563,349	5,555,334	1,793,487	5,837,403	6,034,600	479,266	8.6%
	Remote Sales Tax	-	138,150	-	-	207,225	207,225	207,225	0.0%
4202	Cooperative Tax	23,996	23,828	28,458	7,999	24,458	24,458	(3,999)	-14.1%
4203	Liquor License	25,000	24,450	29,183	21,767	26,883	26,883	(2,300)	-7.9%
4205	Sales Tax Comm	4,000	4,000	3,833	2,000	4,000	4,000	167	4.3%
	Total Sales and Use Taxes	6,447,985	5,753,778	5,616,808	1,825,253	6,099,969	6,297,167	680,359	12.1%
0015	PERMITS & LICENSES:								
4301	Driveway Permit	1,830	2,282	2,073	1,078	2,040	2,089	15	0.7%
4302	Sign Permits	50	150	225	100	167	161	(64)	-28.4%
4303	Building Permit	15,450	14,006	16,463	7,817	15,805	17,018	554	3.4%
4304	Peddler Permits	2,874	2,822	3,198	2,375	3,043	2,336	(862)	-26.9%
4308	Zoning Fees	9,125	20,150	14,713	8,525	17,158	14,075	(638)	-4.3%
4309	Row Permit	6,225	270	3,528	2,045	3,225	3,725	198	5.6%
4310	Marijuana Licenses	1,600	600	1,167	333	1,300	1,456	289	24.8%
4314	Taxi/chauffeurs/safety Inspec	3,998	3,145	3,976	1,641	3,858	3,402	(574)	-14.4%
	Total Permits and Licenses	41,152	43,425	45,342	23,914	46,595	44,261	(1,081)	-2.4%
0020	FINES & FORFEITURES:								
4401	Fines/Forfeit	16,008	5,615	12,459	3,996	12,755	9,255	(3,204)	-25.7%
4402	Non Moving Fine	12,790	4,485	10,184	1,205	10,175	8,138	(2,045)	-20.1%
	Total Fines and Forfeitures	28,798	10,100	22,643	5,201	22,930	17,393	(5,249)	-23.2%
0025	USE OF MONEY:								
4801	Interest Income	188,592	207,849	74,720	37,360	146,718	153,499	78,779	105.4%
4802	Penalty/Interest	-	-	-	-	-	-	-	0.0%
	Total Use of Money	188,592	207,849	74,720	37,360	146,718	153,499	78,779	105.4%
0030	REVENUES-OTHER AGENCIES:								
4503	Prisoner Care	440,066	440,066	440,000	220,033	440,066	440,066	66	0.0%
4504	Borough 911	52,800	52,800	52,800	-	52,800	52,800	-	0.0%
4505	Police Sp Serv	36,000	36,000	36,000	27,000	36,000	36,000	-	0.0%
4507	Library Grt Ak	9,847	-	-	-	-	-	-	0.0%
4508	Library Grant	475	-	-	447	-	-	-	0.0%
4511	Pioneer Av Maint	34,000	34,000	34,000	-	34,000	34,000	-	0.0%
4527	PERS Revenue ***	294,185	430,855	-	-	-	-	-	0.0%
	Total Intergovernmental	867,373	993,721	562,800	247,480	562,866	562,866	66	0.0%
0035	CHARGES FOR SERVICES:								
4311	Library Cards	60	182	-	-	-	-	-	0.0%
4315	Project Administration Fee	516	-	-	-	-	-	-	0.0%
4316	Lid Application Fee	100	300	-	-	-	-	-	0.0%
4317	Lid Yearly Bill	20,736	21,734	17,589	9,278	21,866	17,669	80	0.5%
4516	Pw Equip & Serv	300	-	10,881	2,643	10,477	1,907	(8,974)	-82.5%
4599	Pioneer Beautification	150	-	295	55	113	108	(187)	-63.3%
4601	Ambulance Fees	122,725	296,851	158,606	89,815	201,847	165,082	6,476	4.1%
4603	Fire Contract - Kachemak City	91,204	96,970	86,059	59,133	90,356	90,100	4,041	4.7%
4604	HVF Class Fees	-	-	-	-	-	-	-	0.0%
4607	Other Services	31,745	8,274	32,499	12,952	29,838	20,768	(11,731)	-36.1%
	Camping	178,663	126,674	211,630	105,815	177,303	170,294	(41,336)	-19.5%
4609	Animal Care Fee	17,913	10,256	15,800	6,839	16,477	14,527	(1,273)	-8.1%
4610	Plans & Specs	5	1	-	-	-	-	-	0.0%
4611	City Clerk Fees	1,987	1,954	2,061	513	1,957	2,725	665	32.3%

City of Homer
FY22/23 Operating Budget

FUND 100									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
4612	Publication Fee	7	-	-	-	-	-	-	0.0%
4613	Cemetery Plots	6,400	5,400	6,133	3,633	5,800	4,933	(1,200)	-19.6%
4614	Community Recreation Fees	42,279	15,883	37,481	17,003	37,654	27,191	(10,290)	-27.5%
4650	Rents & Leases	-	-	-	-	2,925	2,483	2,483	0.0%
4655	Pavillion Rental	2,650	800	1,088	533	983	1,206	118	10.9%
4660	Advertising - Community School	-	-	417	133	-	-	(417)	-100.0%
4907	Old School Fees	-	-	-	-	-	-	-	0.0%
	Total Charges for Services	517,438	585,278	580,537	308,347	597,597	518,992	(61,545)	-10.6%
0040	OTHER REVENUE:								
4901	Surplus Prop	5,651	-	-	-	-	-	-	0.0%
4902	Other Revenue	67,476	81,818	-	-	-	-	-	0.0%
	Total Other Revenues	73,126	81,818	0	0	0	0	-	0.0%
0045	AIRPORT TERMINAL REVENUES:								
4655	Airline Leases	135,479	129,368	105,581	60,678	117,067	126,258	20,677	19.6%
4656	Concessions	11,519	5,794	15,090	6,259	15,391	11,717	(3,372)	-22.3%
4657	Car Rental	45,478	30,055	39,839	13,549	39,099	38,478	(1,361)	-3.4%
4658	Parking Fees	26,322	7,508	30,730	13,328	27,172	18,189	(12,541)	-40.8%
4660	Advertising	-	-	-	-	-	-	-	0.0%
	Total Airport	218,798	172,725	191,240	93,814	198,729	194,643	3,403	1.8%
	Total Before Operating Transfers	12,034,627	11,567,176	10,629,301	2,664,721	11,470,199	11,672,720	1,043,419	9.8%
0099	OPERATING TRANSFERS:								
4981	G/F Admin Water	290,905	292,014	303,587	162,101	300,383	309,228	5,640	1.9%
4982	G/F Admin Sewer	226,141	232,276	241,482	141,533	287,977	296,491	55,010	22.8%
4983	G/F Admin P & H	591,076	579,038	601,986	-	453,392	465,339	(136,648)	-22.7%
4984	G/F ADMIN HART	143,856	118,629	123,331	-	-	-	(123,331)	-100.0%
4985	G/F Admin Hawsp	143,856	148,287	154,164	-	-	-	(154,164)	-100.0%
4987	G/F ADMIN HART -TRAILS	-	29,657	30,833	-	-	-	(30,833)	-100.0%
4990	Other Transfer	615,593	648,680	789,666	-	864,165	907,807	118,141	15.0%
4992	Other Transfer	10,000	10,000	-	3,447,280	-	51,057	51,057	0.0%
	Total Operating Transfers	2,021,428	2,058,582	2,245,049	3,750,914	1,905,916	2,029,921	(215,128)	-9.6%
	Grand Total	14,056,055	13,625,757	12,874,350	6,415,635	13,376,115	13,702,641	828,291	6.4%
	Grand Total (Adj) ***	13,761,870	13,194,902	12,874,350	6,415,635	13,376,115	13,702,641	828,291	6.4%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
TOTAL COMBINED EXPENDITURES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	4,314,144	4,794,997	5,070,448	2,535,221	5,245,092	5,422,705	352,258	6.9%	
5102	Fringe Benefits	2,591,688	2,631,789	2,820,332	1,325,231	2,988,413	3,137,013	316,681	11.2%	
5103	Part-time Wages	409,671	237,542	354,048	160,021	398,728	403,415	49,367	13.9%	
5104	Part-time Benefits	100,435	69,887	106,264	38,842	115,269	120,794	14,530	13.7%	
5105	Overtime	308,302	321,944	282,266	155,319	304,156	308,132	25,866	9.2%	
5107	Part-time Overtime	6,447	1,294	14,507	7,283	14,989	14,989	482	3.3%	
5108	Unemployment Benefits	9,974	13,800	-	-	-	-	-	0.0%	
5112	PERS Relief	294,185	430,855	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	8,034,845	8,502,108	8,647,865	4,221,916	9,066,646	9,407,048	759,183	8.8%	
Maintenance and Operations										
5201	Office Supplies	29,564	28,921	46,100	23,750	42,450	42,700	(3,400)	-7.4%	
5202	Operating Supplies	199,817	193,214	239,970	112,735	250,770	250,770	10,800	4.5%	
5203	Fuel and Lube	188,563	197,238	249,950	137,939	260,800	264,800	14,850	5.9%	
5204	Chemicals	97,995	98,700	102,000	104,000	113,550	122,600	20,600	20.2%	
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%	
5206	Food and Staples	28,810	24,939	35,400	15,100	33,700	33,700	(1,700)	-4.8%	
5207	Vehicle and Boat Maintenance	250,449	234,996	250,700	134,100	271,200	271,200	20,500	8.2%	
5208	Equipment Maintenance	13,843	19,022	37,600	18,325	36,125	36,125	(1,475)	-3.9%	
5209	Building & Grounds Maintenance	59,663	57,574	76,150	39,325	101,050	94,250	18,100	23.8%	
5210	Professional Services	829,793	743,758	775,666	457,354	682,857	670,257	(105,409)	-13.6%	
5211	Audit Services	77,808	57,700	88,935	88,935	93,382	98,051	9,116	10.3%	
5213	Survey and Appraisal	1,260	525	4,500	3,000	5,000	5,000	500	11.1%	
5214	Rents & Leases	96,251	109,269	112,100	79,173	122,173	123,373	11,273	10.1%	
5215	Communications	123,233	162,929	135,100	67,625	162,465	160,465	25,365	18.8%	
5216	Freight and Postage	19,141	20,008	25,000	12,150	22,750	22,800	(2,200)	-8.8%	
5217	Electricity	231,735	234,484	294,511	130,964	268,101	294,911	401	0.1%	
5218	Water	23,307	17,566	28,019	8,626	28,939	28,939	920	3.3%	
5219	Sewer	27,233	20,099	35,849	9,851	35,574	35,574	(275)	-0.8%	
5220	Refuse and Disposal	4,892	10,122	10,550	4,625	9,700	9,800	(750)	-7.1%	
5221	Property Insurance	19,235	26,341	25,803	14,383	38,337	41,885	16,082	62.3%	
5222	Auto Insurance	36,797	35,398	45,990	17,600	39,413	43,333	(2,658)	-5.8%	
5223	Liability Insurance	56,013	84,098	69,208	48,616	109,903	120,809	51,601	74.6%	
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%	
5227	Advertising	27,569	23,602	37,250	18,305	39,050	39,050	1,800	4.8%	
5228	Books	47,548	34,467	48,400	24,300	48,850	48,650	250	0.5%	
5229	Periodicals	8,731	7,550	11,200	5,700	10,500	10,500	(700)	-6.3%	
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%	
5231	Tools and Equipment	77,337	83,500	110,100	57,225	113,250	109,750	(350)	-0.3%	
5233	Computer Related Items	27,906	40,211	32,430	17,775	54,700	49,200	16,770	51.7%	
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%	
5235	Membership Dues	18,658	15,983	24,530	11,800	24,230	24,230	(300)	-1.2%	
5236	Transportation	38,106	18,053	47,650	18,000	46,800	47,800	150	0.3%	
5237	Subsistence	20,783	4,819	24,300	10,600	23,600	23,600	(700)	-2.9%	
5238	Printing and Binding	4,918	2,698	11,250	11,175	12,200	14,700	3,450	30.7%	
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%	
5244	Snow Removal	5,726	33,668	26,667	11,590	23,700	23,700	(2,967)	-11.1%	
5248	Lobbying	-	-	-	-	21,000	21,000	21,000	0.0%	
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%	
5252	Credit Card Expenses	602	1,091	680	360	8,000	8,000	7,320	1076.5%	
5280	Volunteer Incentives	30,491	24,364	39,000	19,000	39,000	39,000	-	0.0%	
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%	
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%	
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%	
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%	
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%	
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%	
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%	
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%	
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%	
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%	
5601	Uniform	30,194	32,808	34,400	18,400	39,000	37,400	3,000	8.7%	
5602	Safety Equipment	18,532	26,151	31,200	16,600	30,200	30,200	(1,000)	-3.2%	
5603	Employee Training	100,088	73,034	134,200	62,750	143,500	146,500	12,300	9.2%	
5604	Public Education	1,721	889	4,000	1,850	3,050	3,050	(950)	-23.8%	
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%	
5614	Car Allowance	7,104	6,750	7,942	3,877	7,942	7,942	0	0.0%	

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND		TOTAL COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	21,109	27,578	22,000	12,000	23,000	23,000	1,000	4.5%
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%
5635	Software	36,635	21,695	39,680	18,080	43,890	45,890	6,210	15.7%
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	69,000	-	0.0%
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maint. and Operations	3,161,335	3,076,301	3,642,028	2,055,637	4,028,601	4,070,403	428,375	11.8%
	C/O and Transfers								
5106	Leave Cash Out	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%
5990	Transfers To	922,329	500,145	437,982	79,860	144,742	102,561	(335,422)	-76.6%
	Total Others	1,007,561	604,788	584,457	138,082	280,868	225,189	(359,267)	-61.5%
	Total	12,203,741	12,183,198	12,874,350	6,415,635	13,376,115	13,702,641	828,291	6.4%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
ADMINISTRATION COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	1,274,106	1,257,148	1,381,833	675,508	1,409,831	1,457,304	75,470	5.5%
5102	Fringe Benefits	696,162	638,068	729,482	335,532	774,198	812,394	82,912	11.4%
5103	Part-time Wages	84,802	94,492	116,531	57,965	124,235	125,824	9,293	8.0%
5104	Part-time Benefits	57,863	50,890	59,607	25,819	65,508	69,422	9,815	16.5%
5105	Overtime	11,799	14,066	18,625	9,313	16,375	16,375	(2,250)	-12.1%
5107	Part-time Overtime	874	521	1,700	850	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	83,721	137,788	-	-	-	-	-	0.0%
	Total Salaries and Benefits	2,209,327	2,192,973	2,307,778	1,104,986	2,391,848	2,483,018	175,240	7.6%
Maintenance and Operations									
5201	Office Supplies	11,965	9,581	16,650	9,575	16,500	16,500	(150)	-0.9%
5202	Operating Supplies	2,791	1,963	3,270	1,635	3,270	3,270	-	0.0%
5203	Fuel and Lube	16,718	18,717	18,000	9,000	18,000	18,000	-	0.0%
5206	Food and Staples	4,151	4,145	4,800	900	5,700	5,700	900	18.8%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	2,425	4,660	7,500	4,025	6,775	6,775	(725)	-9.7%
5209	Building & Grounds Maintenance	224	-	250	125	250	250	-	0.0%
5210	Professional Services	94,227	93,769	103,990	73,500	141,700	139,100	35,110	33.8%
5213	Survey and Appraisal	-	340	1,500	1,500	2,000	2,000	500	33.3%
5214	Rents & Leases	4,847	5,006	5,400	2,700	6,000	6,000	600	11.1%
5215	Communications	41,463	67,412	40,150	25,000	74,000	76,000	35,850	89.3%
5216	Freight and Postage	2,923	827	3,600	1,800	3,900	3,900	300	8.3%
5217	Electricity	31,324	24,944	42,736	16,807	34,608	38,068	(4,667)	-10.9%
5218	Water	1,529	623	1,546	652	1,724	1,724	178	11.5%
5219	Sewer	1,508	502	1,527	674	1,714	1,714	187	12.3%
5220	Refuse and Disposal	-	-	-	-	-	-	-	0.0%
5221	Property Insurance	5,537	7,629	7,547	4,206	9,305	10,236	2,688	35.6%
5222	Auto Insurance	-	-	-	-	-	-	-	0.0%
5223	Liability Insurance	1,978	1,980	4,537	2,111	6,463	7,066	2,529	55.7%
5227	Advertising	25,713	21,786	31,450	16,855	32,900	32,900	1,450	4.6%
5228	Books	47,570	33,950	47,900	23,950	48,150	48,150	250	0.5%
5229	Periodicals	8,731	7,550	11,200	5,700	10,500	10,500	(700)	-6.3%
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%
5231	Tools and Equipment	4,769	7,430	9,050	5,000	14,300	9,800	750	8.3%
5233	Computer Related Items	23,672	28,008	25,780	12,200	34,200	34,700	8,920	34.6%
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%
5235	Membership Dues	8,319	6,887	9,430	5,775	9,310	9,310	(120)	-1.3%
5236	Transportation	19,417	11,387	23,250	7,800	20,750	21,750	(1,500)	-6.5%
5237	Subsistence	10,594	1,213	9,700	4,400	9,200	9,200	(500)	-5.2%
5238	Printing and Binding	3,954	2,252	9,500	9,800	9,450	11,950	2,450	25.8%
5244	Snow Removal	4,105	10,000	8,692	4,100	8,200	8,200	(492)	-5.7%
5252	Credit Card Expenses	602	551	600	300	1,600	1,600	1,000	166.7%
5280	Volunteer Incentives	-	-	-	-	-	-	-	0.0%
5601	Uniform	-	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	-	0.0%
5603	Employee Training	18,529	6,933	25,000	12,650	27,500	27,500	2,500	10.0%
5604	Public Education	-	500	1,000	800	800	800	(200)	-20.0%
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%
5614	Car Allowance	5,753	4,895	5,938	2,875	5,938	5,938	-	0.0%
5632	Wellness Program	21,109	27,578	22,000	12,000	23,000	23,000	1,000	4.5%
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%
5635	Software	34,002	19,949	39,480	17,880	43,690	45,690	6,210	15.7%
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%
	Total Maint. and Operations	483,683	454,828	577,223	314,995	667,647	674,041	96,818	16.8%
C/O and Transfers									
5990	Transfers To	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total Others	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total	2,693,010	2,654,065	2,891,265	1,426,245	3,065,759	3,157,059	265,794	9.2%

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund

Administration Department, City Clerk

Objective:

To foster civic education, participation, and openness in our City government through effective facilitation of the legislative process and transparent, accountable stewardship of public information, state and local elections, and official records.

Functions and Responsibilities:

Maintain and to make available for public inspection City files, to give notice of public meetings, arrange public notices, and attend and journal City meetings, act as the Election Supervisor.

Future Considerations:

- The continuing need for the time and ability to digitalize permanent records, quality assurance reviews to confirm accurate and complete scanning, and ensuring the records are able to be recreated from the digital media they are saved to
- Records storage space
- Adapting to the state's new election system that is recommended to be implemented in stages beginning in CY20.
- The potential for by-mail elections.

FY20/21 Accomplishments:

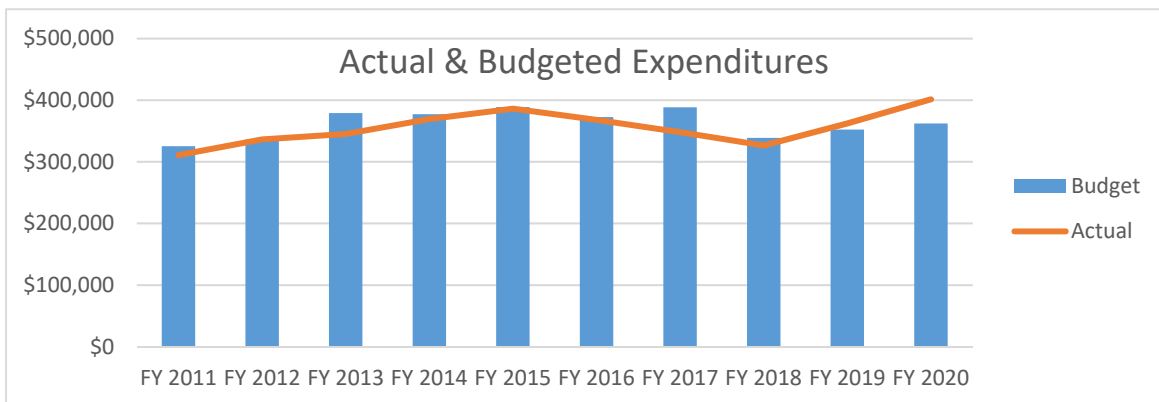
- ✓ The City Clerk's Office assisted the State with their Primary Election in August and General Election in November, and we facilitated our own municipal election in October. All elections had an increase in the number of voters who voted absentee in person (early voting), and who voted absentee by mail. For the City election we typically mail out 25 to 30 ballots each election and receive half as many back. This year we mailed out 445 ballots with 334 returned and 489 voters cast absentee in person ballots. 1038 city ballots were cast on Election Day.
- ✓ Successfully transitioned to virtual meetings for Council and Advisory bodies.
- ✓ With the help of Public Works, we set up an outdoor public information kiosk and acquired a secure drop box in time for elections that continues to serve as a secure location to drop off city correspondence.

FY22/23 Goals and Objectives:

- ✓ Complete Clerks Office Standard Operating Procedures
- ✓ Records Management/Document Sharing planning
- ✓ Host a Running for Local Government Office workshop
- ✓ Continued collaboration with KPB regarding elections and sharing of equipment and resources

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Number of public meetings	160	156	172	183	150

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
City Clerk's Office	3	3	3	3	3



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0101 - CITY CLERK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		
Salaries and Benefits									
5101	Salary and Wages	189,008	202,106	205,231	102,238	219,437	227,713	22,482	11.0%
5102	Fringe Benefits	109,141	105,170	111,709	51,781	120,981	127,254	15,545	13.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	6,750	7,632	10,000	5,000	10,000	10,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,613	56,139	-	-	-	-	-	0.0%
	Total Salaries and Benefits	319,512	371,046	326,940	159,019	350,418	364,967	38,027	11.6%
Maintenance and Operations									
5201	Office Supplies	2,889	1,656	3,000	1,500	3,000	3,000	-	0.0%
5206	Food and Staples	-	-	-	-	50	50	50	0.0%
5208	Equipment Maintenance	699	699	1,500	750	1,500	1,500	-	0.0%
5210	Professional Services	11,737	9,563	12,500	7,000	12,500	12,500	-	0.0%
5215	Communications	1,474	2,088	1,000	500	1,600	1,600	600	60.0%
5216	Freight and Postage	46	-	500	250	-	-	(500)	-100.0%
5223	Liability Insurance	267	260	552	277	843	927	375	68.0%
5227	Advertising	9,902	9,714	12,000	7,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	775	1,474	1,200	600	5,700	1,200	-	0.0%
5233	Computer Related Items	37	347	2,500	1,500	1,000	1,000	(1,500)	-60.0%
5234	Record and Permits	1,009	301	1,500	700	1,000	1,000	(500)	-33.3%
5235	Membership Dues	941	1,183	1,000	1,000	1,000	1,000	-	0.0%
5236	Transportation	3,989	678	4,500	3,500	4,500	4,500	-	0.0%
5237	Subsistence	5,610	95	3,000	2,000	3,000	3,000	-	0.0%
5238	Printing and Binding	-	-	500	300	-	-	(500)	-100.0%
5603	Employee Training	3,365	2,208	3,500	2,500	3,750	3,750	250	7.1%
5635	Software	975	812	-	-	-	-	-	0.0%
	Total Maintenance and Operations	43,714	31,079	48,752	29,377	51,443	47,027	(1,725)	-3.5%
	Total	363,226	402,125	375,692	188,396	401,861	411,994	36,302	9.7%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0102 - CITY ELECTIONS										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	933	1,776	1,794	897	1,794	1,808	14	0.8%	
5104	Part-time Benefits	7	1	148	74	146	147	(1)	-0.5%	
5105	Overtime	-	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	874	521	1,700	850	1,700	1,700	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	1,813	2,298	3,641	1,821	3,639	3,655	14	0.4%	
Maintenance and Operations										
5201	Office Supplies	336	50	500	300	300	300	(200)	-40.0%	
5206	Food and Staples	205	71	400	200	250	250	(150)	-37.5%	
5208	Equipment Maintenance	(2,215)	1,256	2,350	1,175	1,175	1,175	(1,175)	-50.0%	
5227	Advertising	313	561	1,500	750	750	750	(750)	-50.0%	
5238	Printing and Binding	2,057	2,252	4,200	7,500	4,200	6,700	2,500	59.5%	
	Total Maintenance and Operations	696	4,190	8,950	9,925	6,675	9,175	225	2.5%	
	Total	2,509	6,488	12,591	11,746	10,314	12,830	239	1.9%	

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:
5238 - Increased to purchase absentee in person envelopes

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund

Administration Department, City Manager

Objective:

To provide effective leadership and direction in the administration and efficient implementation of policies and legislation established by the City Council; and to provide professional support to the Council which is environmentally sustainable, socially equitable, and economically sound.

Functions and Responsibilities:

The City of Homer operates under a City Council-City Manager form of government.

The City Manager is responsible for the supervision of all City departments and implementing the Council’s policies. The City Manager keeps Council informed on fiscal matters, and makes recommendations on the future needs of the City. The City Manager provides a Manager’s Report for every City Council meeting and the biennial budget to City Council. The City Manager’s office also facilitates marketing and communication efforts, seeks grants to support City goals and programs, produces the Capital Improvement Plan, and performs research and reports on special topics and projects.

Future Considerations:

- Efficiently and effectively carrying out the highest priorities of the City Council
- Adequately maintaining city infrastructure
- Meeting the growing demands of the public with limited resources
- Aligning revenues and expenditures while maintaining appropriate levels of reserve funds

FY20/21 Accomplishments:

- ✓ Successfully administered \$10 million in CARES Act funds through the numerous economic relief programs created by Council
- ✓ Signed a lease with the “new” RAVN bringing commercial air service back to Homer
- ✓ Implemented a truncated version of the City’s first biennial budget
- ✓ Effective leadership in Unified Command structure to respond to COVID-19 pandemic

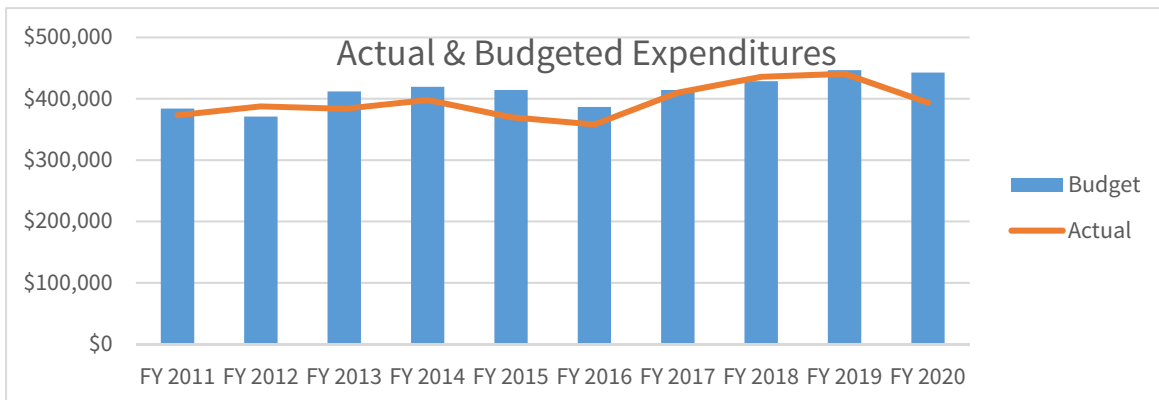
FY22/23 Goals and Objectives:

- Increase interdepartmental collaboration and teamwork throughout the organization
- Create a program to develop increased knowledge of City government and organizational processes within staff, and build up leadership skills in mid-career staff
- Implement a new biennial budget
- Make progress on the future of the HERC site
- Support Unified Command’s continued response to the COVID-19 emergency and vaccine distribution
- Initiate City e-newsletter

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Resolutions	132	97	95	91	127
Ordinances	58	44	52	59	89
Grant application funded/written	2/3	4/5	4/4	2/4	2/3
Grant dollars approved	\$591,784	\$761,670	\$292,787	\$308,330	\$65,660

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022*	FY 2023
City Manager’s Office	2	2	2	3	3

*Effective FY22, Economic Development is included in City Manager’s Office



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0110 - CITY MANAGER									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	224,689	182,725	245,147	116,907	268,206	273,798	28,650	11.7%
5102	Fringe Benefits	112,160	88,367	117,977	53,778	135,668	141,131	23,154	19.6%
5103	Part-time Wages	-	20,972	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	1,733	-	-	-	-	-	0.0%
5105	Overtime	2,028	1,842	2,625	1,313	375	375	(2,250)	-85.7%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,372	14,153	-	-	-	-	-	0.0%
	Total Salaries and Benefits	353,250	309,792	365,750	171,997	404,249	415,304	49,554	13.5%
Maintenance and Operations									
5201	Office Supplies	1,354	502	1,200	2,050	1,200	1,200	-	0.0%
5206	Food and Staples	3,946	4,074	4,000	500	5,000	5,000	1,000	25.0%
5208	Equipment Maintenance	18	-	100	100	100	100	-	0.0%
5210	Professional Services	53,613	53,014	54,375	52,500	61,000	61,000	6,625	12.2%
5215	Communications	1,853	2,989	2,500	1,050	2,500	2,500	-	0.0%
5216	Freight and Postage	243	124	200	100	1,000	1,000	800	400.0%
5223	Liability Insurance	321	318	707	339	1,040	1,144	437	61.8%
5227	Advertising	8,750	6,857	8,750	4,605	10,250	10,250	1,500	17.1%
5228	Books	-	32	-	-	-	-	-	0.0%
5229	Periodicals	96	60	200	200	200	200	-	0.0%
5231	Tools and Equipment	64	463	750	350	750	750	-	0.0%
5233	Computer Related Items	141	548	780	700	1,000	1,000	220	28.2%
5235	Membership Dues	2,185	1,425	2,845	2,225	2,925	2,925	80	2.8%
5236	Transportation	5,149	7,379	6,000	1,800	5,000	5,000	(1,000)	-16.7%
5237	Subsistence	2,556	839	2,700	1,200	2,700	2,700	-	0.0%
5238	Printing and Binding	122	-	2,000	1,000	2,500	2,500	500	25.0%
5603	Employee Training	3,348	2,494	5,500	2,400	8,000	8,000	2,500	45.5%
5604	Public Education	-	500	1,000	800	800	800	(200)	-20.0%
5614	Car Allowance	3,002	2,076	3,000	1,500	3,000	3,000	-	0.0%
5635	Software	597	651	720	180	1,090	1,090	370	51.4%
	Total Maintenance and Operations	87,358	84,343	97,327	73,599	110,055	110,159	12,832	13.2%
	Total	440,608	394,135	463,077	245,596	514,304	525,463	62,386	13.5%

FY22/23 BUDGET NOTES:

All Line Items - Economic Development budget has been incorporated into City Manager's budget
 5101/5102 - Increase in part reflects a change in wage allocation for the Assistant to the City Manager position which used to be funded in part by the Harbor Enterprise
 5210 - Increase so that the CM office is more agile in its ability to hire professional help for projects
 5215/5216/5227/5238 - Increases to allow more direct mailing and marketing of City events and initiatives

General Fund

Administration Department, Personnel

Objective:

To attract, retain and successfully develop a professional and committed workforce through effective hiring, policy development, employee relations, training and related support services that allows the City of Homer to provide high quality services to the residents of Homer.

Functions and Responsibilities:

The Personnel Office provides employee relations, recruitment, hiring, talent management, training, retention, the administering of benefits for employees, develops policies and procedures, and ensures regulatory and statutory compliance for the City of Homer.

Future Considerations:

- Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure compliance
- Healthcare Renewal; rising healthcare costs
- Reviewing and updating job descriptions as departmental needs shift
- Recruitment and Retention; if City of Homer wage scale does not remain competitive with COLA's, recruitment and retention are increasingly challenging

FY20/21 Accomplishments:

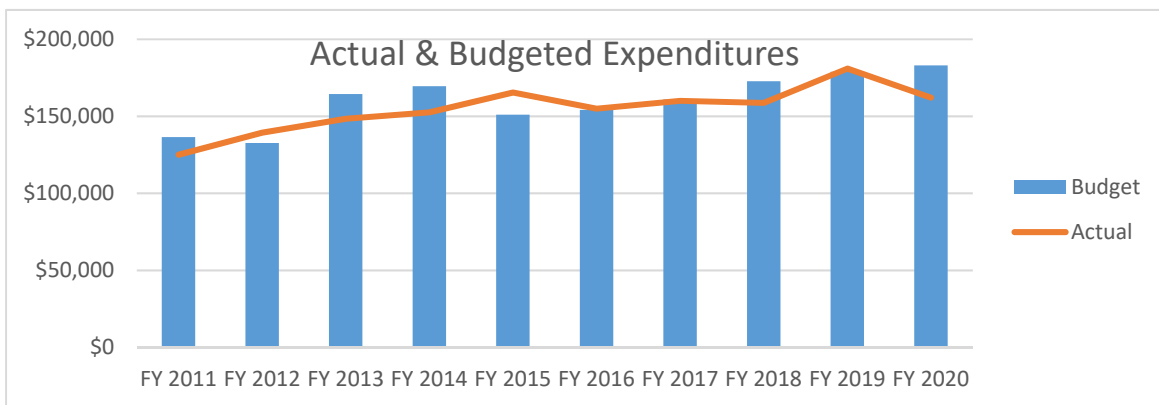
- ✓ Recertified Professional Designation through continuing education credits
- ✓ Revised job descriptions/key positions to support administrative goals/direction
- ✓ Recruited key positions of City Manager, PW Director, Asst. EMS Chief, and Deputy Fire Chief
- ✓ Successfully administered the Families First Coronavirus Response Act (FFCRA)
- ✓ Teleworking/Distributed Workforce
- ✓ Monitored compliance with State and Federal laws and mandates, which rapidly evolved due to COVID-19

FY22/23 Goals and Objectives:

- Update employee evaluation forms/process – go digital
- Succession planning at departments
- Leadership development and training for employees, both current supervisory and non-supervisory positions
- Learning opportunities for employees made more accessible; online courses, webcasts, Zoom, and coaching
- Salary and Benefits Survey (Parity Study) in 2022
- Explore newly launched (available July 2021) Alaska Municipal Health Trust through AML as option for healthcare cost savings
- Continuing education to meet evolving position and certification requirements

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Total full-time employees	102	102	102	104	107

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Personnel	1	1	1	1	1



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0111 - PERSONNEL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	84,442	76,753	94,316	49,010	99,496	103,288	8,972	9.5%
5102	Fringe Benefits	42,350	36,592	45,066	21,773	48,262	50,664	5,598	12.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	34	4	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,353	5,872	-	-	-	-	-	0.0%
	Total Salaries and Benefits	132,179	119,221	139,382	70,783	147,758	153,952	14,570	10.5%
Maintenance and Operations									
5201	Office Supplies	971	1,613	1,000	500	1,000	1,000	-	0.0%
5210	Professional Services	5,349	5,241	6,000	3,000	18,300	15,700	9,700	161.7%
5215	Communications	180	463	500	250	250	250	(250)	-50.0%
5223	Liability Insurance	129	131	285	140	427	470	185	65.0%
5227	Advertising	5,518	2,800	5,000	2,500	5,000	5,000	-	0.0%
5229	Periodicals	135	-	1,000	500	300	300	(700)	-70.0%
5231	Tools and Equipment	1,581	1,211	1,500	750	1,500	1,500	-	0.0%
5235	Membership Dues	517	219	500	250	500	500	-	0.0%
5236	Transportation	3,263	2,306	3,000	1,500	3,000	3,000	-	0.0%
5237	Subsistence	1,241	103	1,000	800	1,000	1,000	-	0.0%
5603	Employee Training	8,800	1,256	8,000	4,000	8,000	8,000	-	0.0%
5611	ADA Compliance	-	-	1,000	500	250	250	(750)	-75.0%
5632	Wellness Program	21,109	27,578	22,000	12,000	23,000	23,000	1,000	4.5%
	Total Maintenance and Operations	48,792	42,922	50,785	26,690	62,527	59,970	9,185	18.1%
	Total	180,971	162,143	190,167	97,473	210,285	213,921	23,755	12.5%

FY22/23 BUDGET NOTES:
 5210 - NeoGov software and service agreement + set up will increase Professional Services line item;
 JJ Keller (Training/Labor Law Posters) 3-yr renewal is 01/31/2024; \$1,400 to Professional Services

FY22 Budget - \$4,000 initial set up (one time fee) and \$8,245 annually = \$12,245 increase
 FY23 Budget - \$8,245 NeoGov + \$1,400 NeoGov = \$9,645 increase

General Fund

Administration Department, Information Technology

Objective:

To provide efficient and reliable informational technology for all the departments. Implement and maintain a reliable network and plan for the future for the City's informational management needs. Provide ongoing cyber security risk assessment and mitigation.

Functions and Responsibilities:

To implement and support all computing, networking and telephony infrastructure for the City.

Future Considerations:

- Increasing cyber security threats
- Increasing software costs
- Increased demands for IT solutions and support across all departments

FY20/21 Accomplishments:

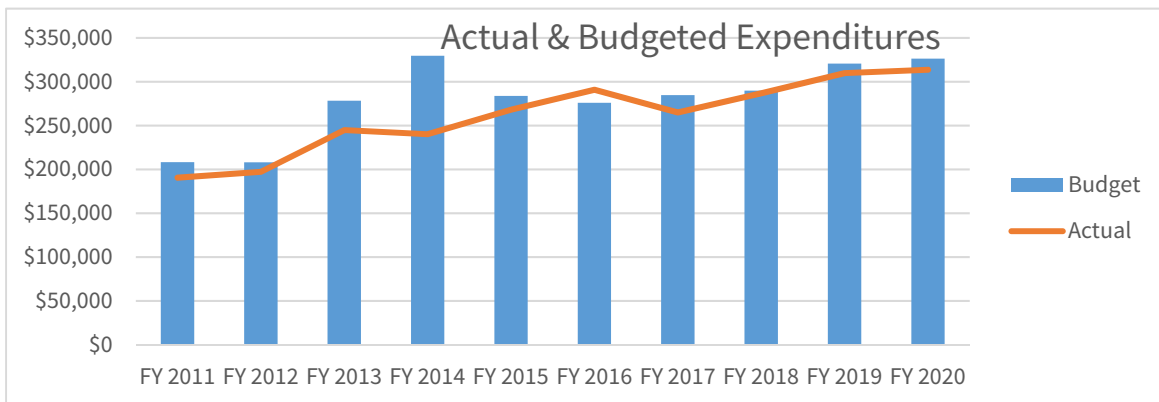
- ✓ Remote Work and other IT tools as needed by COVID-19 COOPs
- ✓ Hybrid and Remote public meetings
- ✓ New Homer Police Station

FY22/23 Goals and Objectives:

- Catch up and backfill planned CY21 activities:
 - Server replacement projects
 - Microwave WAN replacement
- Email system replacement
- Continue tracking and mitigating emerging cyber security threats

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
City managed mobile devices	28	33	52	62	75
Desktop/Laptop computers	115	109	111	111	133
Servers	47	51	51	51	53

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Information Technology	2	2	2	2	2



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0113 - INFORMATION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	145,555	146,772	160,329	80,165	163,182	169,422	9,092	5.7%
5102	Fringe Benefits	77,712	74,690	81,578	38,149	85,741	90,140	8,562	10.5%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	900	1,396	2,000	1,000	2,000	2,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,284	11,613	-	-	-	-	-	0.0%
	Total Salaries and Benefits	233,451	234,471	243,907	119,314	250,922	261,561	17,654	7.2%
Maintenance and Operations									
5201	Office Supplies	181	230	200	100	250	250	50	25.0%
5210	Professional Services	-	-	3,750	-	15,000	15,000	11,250	300.0%
5215	Communications	23,771	47,369	20,500	15,000	38,000	40,000	19,500	95.1%
5216	Freight and Postage	143	179	200	200	200	200	-	0.0%
5223	Liability Insurance	216	234	690	250	762	838	148	21.5%
5228	Books	-	520	-	-	250	250	250	0.0%
5231	Tools and Equipment	248	2,124	2,000	1,000	1,500	1,500	(500)	-25.0%
5233	Computer Related Items	21,561	24,333	20,000	8,500	22,500	24,000	4,000	20.0%
5603	Employee Training	-	300	1,000	250	250	250	(750)	-75.0%
5614	Car Allowance	2,251	2,307	2,438	1,125	2,438	2,438	-	0.0%
5633	Phones	2,227	1,161	6,000	3,000	7,500	7,500	1,500	25.0%
5634	Networking	2,370	946	5,750	3,500	6,000	6,500	750	13.0%
5635	Software	21,461	10,042	28,900	10,000	23,000	25,000	(3,900)	-13.5%
5636	Servers	2,068	1,474	4,000	3,000	5,000	5,000	1,000	25.0%
	Total Maintenance and Operations	76,498	91,219	95,428	45,925	122,650	128,726	33,298	34.9%
Capital Outlay, Transfers and Reserves									
5990	Transfers To Reserves	-	-	-	-	-	-	-	0.0%
	Total C/O, Transfers & Reserves	-	-	-	-	-	-	-	0.0%
	Total	309,949	325,689	339,335	165,238	373,572	390,288	50,952	15.0%

FY22/23 BUDGET NOTES:
General - IT equipment and software costs have been increasing 10% year over year since the start of COVID-19. With the continued pressure on supply chains this is expected to continue through FY23.

5210 - Increase is to provide IT with flexibility to contract outside support on IT related projects

General Fund

Administration Department, Community Recreation

Mission:

To promote community involvement and life-long learning through educational and recreational opportunities for people of all ages.

Functions and Responsibilities:

Offer an array of recreational and educational classes, programs and special events for participants of all ages to create a positive, healthy and connected community.

Future Considerations:

- Strong need for additional staffing for year round operations, afterschool programs and summer programs for local youth
- High demand for continued and expanded use of the HERC gym and activity room
- Assist with planning for new community recreation center

FY20/21 Accomplishments:

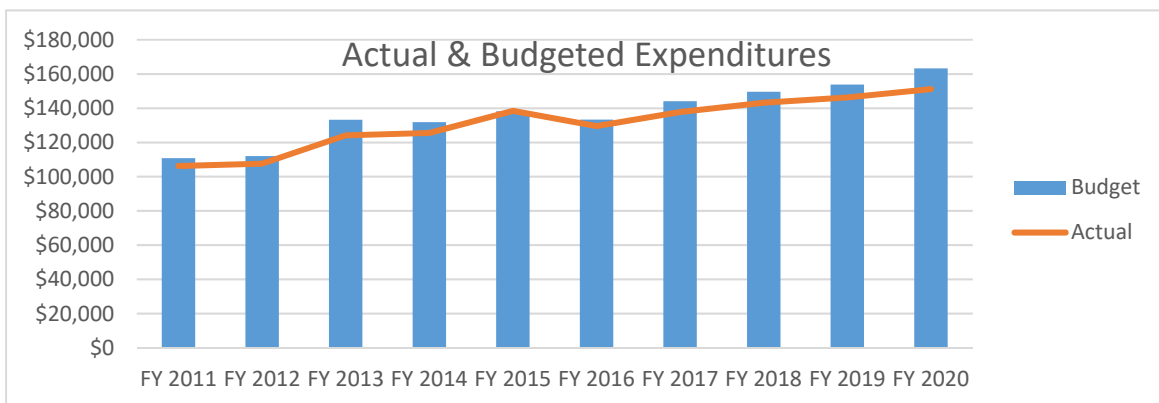
- ✓ Offered 26 events/programs
- ✓ Created a Sports Gear Lending Library
- ✓ Purchase and creation of upcoming online recreation registration, payment and calendar software
- ✓ Created a web-form for online reservation system for indoor recreation programs
- ✓ Assisted with pandemic response as primary coordinator for volunteers recruitment and donated resources
- ✓ Coordination of logistics for mass vaccination events

FY22/23 Goals and Objectives:

- Implement and utilize new recreation software
- Continue safe use of the HERC facility
- Assist with planning stages of new multi-use community center
- Expand afterschool and summer programs for children
- Recruit new volunteers and contracted instructors for new programs
- Pursue additional community partners
- Create a comprehensive activity program that includes other recreational/educational partners
- Renew Joint Use Agreement for facility use with Kenai Peninsula Borough School District for 3 year term

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Participants	4,241	4,467	4,398	4,213	1,256

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Community Recreation	1	1	1	1	1



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0115 - COMMUNITY RECREATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		
Salaries and Benefits									
5101	Salary and Wages	75,311	83,809	84,524	42,262	84,524	85,200	676	0.8%
5102	Fringe Benefits	38,058	39,185	45,099	21,295	45,695	47,119	2,020	4.5%
5103	Part-time Wages	4,487	1,604	7,594	3,797	15,620	15,745	8,151	107.3%
5104	Part-time Benefits	353	130	968	484	1,795	1,810	842	87.0%
5105	Overtime	1,001	459	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,838	6,463	-	-	-	-	-	0.0%
Total Salaries and Benefits		124,048	131,651	138,185	67,838	147,635	149,874	11,689	8.5%
Maintenance and Operations									
5201	Office Supplies	14	(9)	250	125	250	250	-	0.0%
5202	Operating Supplies	1,658	983	2,000	1,000	2,000	2,000	-	0.0%
5208	Equipment Maintenance	439	-	500	250	500	500	-	0.0%
5210	Professional Services	14,433	15,162	17,000	8,000	18,000	18,000	1,000	5.9%
5215	Communications	1,697	1,851	1,950	1,000	1,950	1,950	-	0.0%
5216	Freight and Postage	-	-	50	-	50	50	-	0.0%
5223	Liability Insurance	112	118	247	125	375	413	165	66.7%
5227	Advertising	344	741	800	300	900	900	100	12.5%
5233	Computer Related Items	-	-	-	-	5,200	4,200	4,200	0.0%
5235	Membership Dues	175	175	185	-	185	185	-	0.0%
5236	Transportation	596	-	1,250	-	1,250	1,250	-	0.0%
5237	Subsistence	116	-	500	-	500	500	-	0.0%
5238	Printing and Binding	1,629	-	1,800	500	1,800	1,800	-	0.0%
5252	Credit Card Expenses	-	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	570	-	1,500	500	1,500	1,500	-	0.0%
5614	Car Allowance	500	512	500	250	500	500	-	0.0%
5635	Software	194	-	210	-	-	-	(210)	-100.0%
Total Maintenance and Operations		22,476	19,533	28,742	12,050	35,960	34,998	6,255	21.8%
Total		146,524	151,184	166,927	79,888	183,595	184,871	17,944	10.7%

FY22/23 BUDGET NOTES:
5103/5104 - Increase is due to hiring of additional seasonal support
5210 - Modest increase (\$1,000) to include portable toilet rental for outdoor special events/activities due to continuing pandemic mitigation plans
5233 - Includes: annual fee for software for online registration, payment, scheduling and calendar; purchase of tablets and internet capacity.
5252 - Increase due to oncoming software allowing for acceptance of credit card payments

General Fund

Administration Department, Planning & Zoning

Objective:

Guide development in accordance with Homer's Comprehensive Plan and Homer City Code.

Functions and Responsibilities:

The Planning Office interprets and administers Homer's Zoning and Subdivision Code.

Future Considerations:

- Develop timeframe and coordinate updates of Transportation and Spit Plans
- Update City Code to reflect recommendations of the Comprehensive Plan
- Manage budget and time to deal with pressures of code creation that requires staff time
- Constant evaluation of workloads/priorities in consideration of additional requests

FY20/21 Accomplishments:

- ✓ Created Medical District
- ✓ Implemented work from home option
- ✓ Supported EOC with Planning Section Chief
- ✓ Implemented 'closed door' COVID office procedures

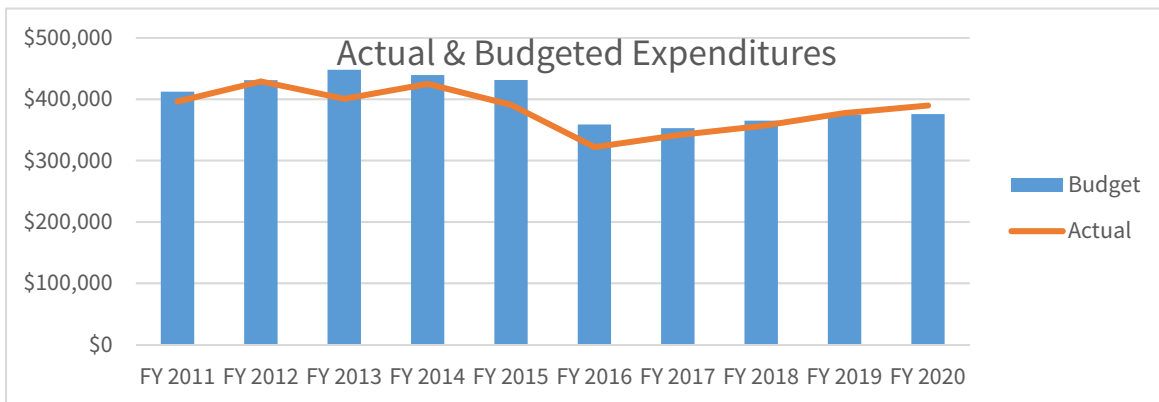
FY22/23 Goals and Objectives:

- Process information and make recommendations regarding slope and coastal shore development in consideration of natural hazards
- Consider methods to utilize green infrastructure guided by the Comprehensive Plan
- Continue to improve communications and coordination with other departments, divisions, committees, and commissions
- Implementation of new permitting software

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Zoning Permits issued*	53	57	67	70	66
Plats reviewed**	10	23	21	18	12
Conditional Use Permits	6	8	14	8	16

*Includes all commercial & residential construction including both new and addition/remodel projects.
 **Includes all subdivisions, ROW vacations, and access easement vacations (does not include other easement vacations).

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Planning & Zoning Office	3	3	3	3	3



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0130 - PLANNING & ZONING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	227,041	240,101	238,188	117,952	243,139	249,258	11,070	4.6%
5102	Fringe Benefits	117,687	112,979	121,670	56,530	128,119	133,742	12,072	9.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	1,120	2,737	3,000	1,500	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,464	18,640	-	-	-	-	-	0.0%
	Total Salaries and Benefits	360,311	374,456	362,859	175,982	374,257	386,000	23,142	6.4%
Maintenance and Operations									
5201	Office Supplies	353	1,502	1,500	500	1,500	1,500	-	0.0%
5206	Food and Staples	-	-	400	200	400	400	-	0.0%
5208	Equipment Maintenance	1,170	-	500	250	500	500	-	0.0%
5210	Professional Services	250	-	2,000	2,000	8,000	8,000	6,000	300.0%
5213	Survey and Appraisal	-	340	1,500	1,500	2,000	2,000	500	33.3%
5215	Communications	457	2,425	700	700	700	700	-	0.0%
5216	Freight and Postage	-	32	150	-	150	150	-	0.0%
5223	Liability Insurance	273	269	603	287	871	915	311	51.6%
5227	Advertising	886	1,115	3,000	1,500	3,000	3,000	-	0.0%
5228	Books	872	757	900	450	900	900	-	0.0%
5231	Tools and Equipment	-	15	600	300	600	600	-	0.0%
5233	Computer Related Items	-	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	2,834	2,875	2,700	1,800	3,200	3,200	500	18.5%
5236	Transportation	4,248	1,024	4,500	1,000	3,500	4,500	-	0.0%
5237	Subsistence	642	176	1,000	400	1,000	1,000	-	0.0%
5238	Printing and Binding	-	-	500	250	350	350	(150)	-30.0%
5603	Employee Training	1,215	890	2,500	1,500	2,500	2,500	-	0.0%
5635	Software	4,081	4,036	2,000	2,200	12,100	12,100	10,100	505.0%
	Total Maintenance and Operations	17,281	15,455	25,053	14,837	42,271	43,315	18,261	72.9%
Total		377,593	389,911	387,912	190,819	416,528	429,315	41,403	10.7%

FY22/23 BUDGET NOTES:
5635 - Increase for the fee associated with the new permitting system

General Fund

Administration Department, Library

Mission:

The Homer Public Library serves the diverse needs of our community members by providing access to information, promoting literacy, and facilitating lifelong learning. We foster education, personal well-being, cultural creativity, community engagement, and economic development. Our resources are offered without charge to people of all ages and abilities within our service area.

Functions and Responsibilities:

Supports all facets of the library including staffing; maintenance of the facility, grounds, and equipment; IT infrastructure and software; operational supplies; professional services; continuing education for staff; and the purchase of reading materials and audio/visual media for public use.

Future Considerations:

- Keeping current with the demands of new technology
- Maintaining staffing and collection sufficient to support evolving literacy needs

FY20/21 Accomplishments:

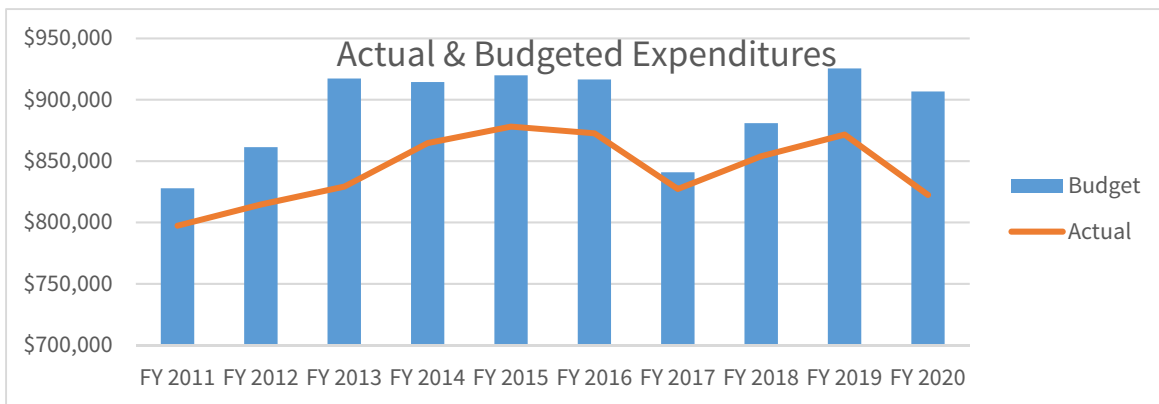
- ✓ Endowment Fund established
- ✓ Website improved
- ✓ Outdoor wifi operational
- ✓ Upgrades to security cameras, print management, and self-checkout in progress

FY22/23 Goals and Objectives:

- Complete website improvements
- Complete upgrades to print management and self-checkouts
- Upgrade library catalog
- Try to resume outreach efforts, as COVID permits
- Formalize relationship between LAB and Friends of Homer Library, especially regarding funding

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Circulation of books and materials	165,571	173,069	168,836	169,428	88,448

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Library	7.5	7.5	7.5	7.5	7.5



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0145 - LIBRARY									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	328,060	324,882	354,097	166,973	331,849	348,625	(5,473)	-1.5%
5102	Fringe Benefits	199,054	181,086	206,382	92,226	209,733	222,345	15,962	7.7%
5103	Part-time Wages	79,383	70,139	107,143	53,271	106,821	108,270	1,127	1.1%
5104	Part-time Benefits	57,469	49,022	58,491	25,261	63,567	67,465	8,974	15.3%
5105	Overtime	-	-	1,000	500	1,000	1,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	20,797	24,909	-	-	-	-	-	0.0%
	Total Salaries and Benefits	684,762	650,038	727,114	338,232	712,970	747,705	20,591	2.8%
Maintenance and Operations									
5201	Office Supplies	5,868	4,038	9,000	4,500	9,000	9,000	-	0.0%
5202	Operating Supplies	1,133	979	1,270	635	1,270	1,270	-	0.0%
5203	Fuel and Lube	16,718	18,717	18,000	9,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	2,314	2,705	2,550	1,500	3,000	3,000	450	17.6%
5209	Building & Grounds Maintenance	224	-	250	125	250	250	-	0.0%
5210	Professional Services	8,845	10,790	8,365	1,000	8,900	8,900	535	6.4%
5214	Rents & Leases	4,847	5,006	5,400	2,700	6,000	6,000	600	11.1%
5215	Communications	12,030	10,227	13,000	6,500	29,000	29,000	16,000	123.1%
5216	Freight and Postage	2,492	492	2,500	1,250	2,500	2,500	-	0.0%
5217	Electricity	31,324	24,944	42,736	16,807	34,608	38,068	(4,667)	-10.9%
5218	Water	1,529	623	1,546	652	1,724	1,724	178	11.5%
5219	Sewer	1,508	502	1,527	674	1,714	1,714	187	12.3%
5221	Property Insurance	5,537	7,629	7,547	4,206	9,305	10,236	2,688	35.6%
5223	Liability Insurance	659	649	1,453	693	2,145	2,360	907	62.4%
5227	Advertising	-	-	400	200	1,000	1,000	600	150.0%
5228	Books	46,697	32,641	47,000	23,500	47,000	47,000	-	0.0%
5229	Periodicals	8,500	7,490	10,000	5,000	10,000	10,000	-	0.0%
5230	Audio Visual	15,561	17,979	16,000	8,000	16,500	16,500	500	3.1%
5231	Tools and Equipment	2,101	2,143	3,000	2,000	4,250	4,250	1,250	41.7%
5233	Computer Related Items	1,933	2,780	2,500	1,500	3,500	3,500	1,000	40.0%
5235	Membership Dues	1,667	1,010	2,200	500	1,500	1,500	(700)	-31.8%
5236	Transportation	2,173	-	4,000	-	3,500	3,500	(500)	-12.5%
5237	Subsistence	429	-	1,500	-	1,000	1,000	(500)	-33.3%
5238	Printing and Binding	146	-	500	250	600	600	100	20.0%
5244	Snow Removal	4,105	10,000	8,692	4,100	8,200	8,200	(492)	-5.7%
5252	Credit Card Expenses	602	551	600	300	600	600	-	0.0%
5603	Employee Training	1,232	(215)	3,000	1,500	3,500	3,500	500	16.7%
5635	Software	6,694	4,409	7,650	5,500	7,500	7,500	(150)	-2.0%
	Total Maintenance and Operations	186,867	166,087	222,186	102,592	236,066	240,672	18,486	8.3%
Capital Outlay and Transfers									
5990	Transfers To	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total C/O, Transfers & Reserves	-	6,264	6,264	6,264	6,264	-	(6,264)	-100.0%
	Total	871,629	822,389	955,564	447,088	955,300	988,377	39,077	4.1%

Explanation of Line Items:

5210: Microfilm, Bindery, Guardian Security, Taylor Fire, OCLC.

5214: Xerox coin box and Xerox copier leases.

5215: This line item is significantly increased to reflect amortized cost of upgrades to the data connection. Alternatively, the City could pay for installation costs up front and secure a lower monthly bill. In either case, bidders are no longer offering to support the existing connection.

5235: AK Library Network + memberships for select staff to professional organizations (ALA, AKLA) needed for their jobs.

5238: Bindery

5635: MARC Report (cataloging), Libki (public computer management), Equinox (library catalog support), Syndetics + Library Thing (library catalog enhancements), MARC (cataloging), Sling (scheduling)

FY22 BUDGET NOTES:

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0100 - MAYOR/COUNCIL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	16,575	16,275	13,000	6,500	13,000	13,000	-	0.0%
5102	Fringe Benefits	1,343	1,319	1,056	528	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	17,918	17,594	14,056	7,028	14,056	14,056	-	0.0%
Maintenance and Operations									
5201	Office Supplies	886	83	1,000	500	500	500	(500)	-50.0%
5206	Food and Staples	1,050	355	3,600	2,000	2,000	2,000	(1,600)	-44.4%
5210	Professional Services	323,427	242,414	219,019	100,000	25,000	25,000	(194,019)	-88.6%
5211	Audit Services	77,808	57,700	88,935	88,935	93,382	98,051	9,116	10.3%
5216	Freight and Postage	4	-	-	-	-	-	-	0.0%
5223	Liability Insurance	243	268	239	286	799	879	640	267.1%
5227	Advertising	318	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	3,224	837	2,500	1,000	7,500	4,500	2,000	80.0%
5235	Membership Dues	6,170	6,792	6,500	1,000	6,770	6,770	270	4.2%
5236	Transportation	3,431	1,543	7,100	3,000	4,000	4,000	(3,100)	-43.7%
5237	Subsistence	3,155	1,438	6,200	2,500	3,500	3,500	(2,700)	-43.5%
5248	Lobbying	-	-	-	-	21,000	21,000	21,000	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	4,000	-	0.0%
5603	Employee Training	3,025	285	2,700	1,350	2,500	2,500	(200)	-7.4%
5624	Legal Services	-	-	-	-	275,000	275,000	275,000	0.0%
	Total Maintenance and Operations	422,742	311,714	341,793	204,571	446,951	448,700	106,907	31.3%
Capital Outlay and Transfers									
5990	Transfers To	911,626	477,357	416,265	58,142	123,024	102,561	(313,704)	-75.4%
	Total C/O, Transfers & Reserves	911,626	477,357	416,265	58,142	123,024	102,561	(313,704)	-75.4%
	Total	1,352,286	806,665	772,114	269,741	584,031	565,316	106,907	13.8%

FY22 BUDGET NOTES:

5248 - Council Approved lobbying expenses are shared between General Fund and Port & Harbor Enterprise Fund
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,418, (3) Health Insurance Fund \$2,998

FY23 BUDGET NOTES:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$91,734, (3) Health Insurance Fund \$152

5210 - reduction in FY22/23 budget is to move legal expenses to a dedicated line (5624) for transparency purposes

General Fund Finance Department

Objective:

To provide quality customer service and accurate financial information; to comply with Federal, State and local mandates and to leverage resources that are essential to achieving the City's goals and objectives.

Functions and Responsibilities:

To provide financial services to the City's administration, Council, the citizens, the employees, and vendors/agencies outside of the organization.

Services include accounts receivables, accounts payable, payroll, financial management/analysis, budget reporting, and grant management.

Future Considerations:

- Changes in financial reporting due to Government Accounting Standards Board (GASB).

FY20/21 Accomplishments:

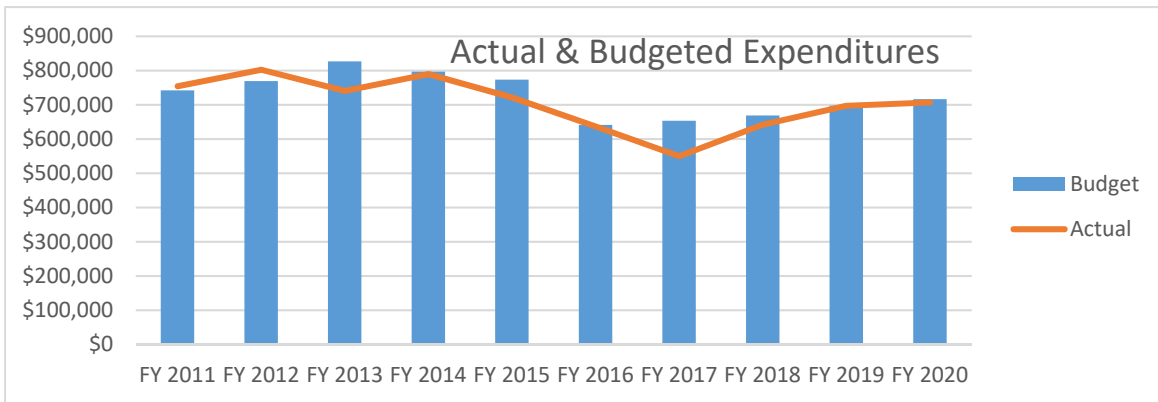
- ✓ Received the GFOA Distinguished Budget Presentation Award for the FY20/21 budget
- ✓ Successfully recruited and filled a vacant position in the department

FY22/23 Goals and Objectives:

- Submit the FY22/23 budget for GFOA Distinguished Budget Presentation Award
- Update internal policies/manuals to improve transparency in reporting
- Project management

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Payroll Checks and Direct Deposits Issued	3,337	3,369	3,482	3,505	3,414
Accounts Payable Checks Issued	2,945	2,830	2,761	2,577	4,203
Utility Invoices Issued	20,683	25,555	23,052	22,224	22,614

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Finance	6	7	7	7	7



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0120 - FINANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		
Salaries and Benefits									
5101	Salary and Wages	383,571	403,013	424,043	236,294	488,406	509,268	85,225	20.1%
5102	Fringe Benefits	216,331	208,275	227,523	120,137	275,179	290,281	62,758	27.6%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	3,682	10,034	12,220	12,220	12,220	12,220	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,549	31,725	-	-	-	-	-	0.0%
	Total Salaries and Benefits	628,133	653,047	663,785	368,651	775,805	811,768	147,983	22.3%
Maintenance and Operations									
5201	Office Supplies	2,888	6,582	6,000	3,000	6,000	6,000	-	0.0%
5210	Professional Services	46,555	42,214	55,000	55,000	55,000	55,000	-	0.0%
5215	Communications	709	2,228	1,200	700	1,200	1,200	-	0.0%
5223	Liability Insurance	500	515	1,104	548	1,689	1,858	754	68.3%
5231	Tools and Equipment	2,263	-	2,500	1,000	2,500	2,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,194	620	2,000	2,000	2,000	2,000	-	0.0%
5236	Transportation	7,477	-	8,000	4,000	10,000	10,000	2,000	25.0%
5237	Subsistence	1,371	-	2,000	1,000	3,000	3,000	1,000	50.0%
5238	Printing and Binding	863	51	1,000	1,000	1,000	1,000	-	0.0%
5603	Employee Training	5,002	1,738	10,000	5,000	15,000	15,000	5,000	50.0%
5635	Software	194	161	200	200	200	200	-	0.0%
	Total Maint. and Operations	69,017	54,110	89,004	73,448	97,589	97,758	8,754	9.8%
	Total	697,150	707,157	752,789	442,099	873,394	909,526	156,737	20.8%

2022/23 Budget Notes:
5236/5237/5603 - Increase to allow for upper management to attend one outside conference and AGFOA every year, also to fund sending one employee to annual Caselle conference, enterprise accounting course through GFOA (out of state), allow for staff to participate in more webinars, and project accounting courses.

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0114 - HERC BUILDING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5203	Fuel and Lube	23,925	26,768	27,000	13,500	31,000	32,500	5,500	20.4%
5209	Building & Grounds Maintenance	2,863	2,655	3,400	1,700	3,800	4,000	600	17.6%
5210	Professional Services	1,331	500	1,500	750	1,500	1,500	-	0.0%
5215	Communications	434	484	500	250	2,115	2,115	1,615	323.0%
5217	Electricity	15,559	13,003	17,516	9,061	15,916	17,508	(9)	0.0%
5218	Water	926	497	975	486	793	793	(182)	-18.7%
5219	Sewer	674	203	729	352	512	512	(217)	-29.8%
5221	Property Insurance	1,994	2,467	2,440	1,361	2,894	3,183	744	30.5%
5223	Liability Insurance	33	38	73	40	121	133	60	81.6%
	Total Maintenance and Operations	47,741	46,614	54,133	27,501	58,651	62,244	8,111	15.0%
	Total	47,741	46,614	54,133	27,501	58,651	62,244	8,111	15.0%

FY22 BUDGET NOTES:
5203 - 10% Fuel Increase
5209 - Increase of air handler filter change outs

FY23 BUDGET NOTES:
5203 - 5% Fuel Increase

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0140 - CITY HALL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5201	Office Supplies	4,779	2,976	5,000	2,500	5,000	5,000	-	0.0%
5202	Operating Supplies	29	-	2,000	1,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	5,229	5,679	7,000	3,439	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	18	10	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	367	500	250	500	500	-	0.0%
5209	Building & Grounds Maintenance	2,564	2,638	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	5,885	7,682	6,000	4,000	6,000	6,000	-	0.0%
5214	Rents & Leases	37,975	31,350	40,000	20,000	40,000	40,000	-	0.0%
5215	Communications	18,482	10,655	15,000	8,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,038	16,840	15,500	8,000	15,500	15,500	-	0.0%
5217	Electricity	19,337	23,635	25,053	10,385	20,981	23,079	(1,974)	-7.9%
5218	Water	850	699	857	420	918	918	61	7.1%
5219	Sewer	763	596	770	385	828	828	58	7.6%
5220	Refuse and Disposal	302	296	700	350	350	350	(350)	-50.0%
5221	Property Insurance	2,754	3,561	3,523	1,964	4,667	4,900	1,377	39.1%
5222	Auto Insurance	435	435	921	218	435	457	(464)	-50.4%
5223	Liability Insurance	101	96	222	102	307	322	100	45.1%
5224	Fidelity Bond	450	450	450	225	450	450	-	0.0%
5244	Snow Removal	(3,841)	7,980	6,951	2,490	7,500	7,500	549	7.9%
	Total Maintenance and Operations	109,150	115,944	133,448	65,228	130,436	132,805	(643)	-0.5%
Capital Outlay and Transfers									
5990	Transfers To	-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
	Total C/O, Transfers & Reserves	-	3,182	3,182	3,182	3,182	-	(3,182)	-100.0%
	Total	109,150	119,125	136,629	68,409	133,618	132,805	(643)	-0.5%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0149 - AIRPORT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	42,620	45,496	44,459	22,230	44,901	46,161	1,702	3.8%
5102	Fringe Benefits	29,423	28,287	30,091	13,886	30,997	32,516	2,425	8.1%
5103	Part-time Wages	12,552	16,800	15,291	7,646	17,104	17,241	1,950	12.8%
5104	Part-time Benefits	1,750	2,333	2,107	1,053	2,027	2,043	(63)	-3.0%
5105	Overtime	4,055	3,428	4,235	2,616	4,235	4,235	-	0.0%
5107	Part-time Overtime	-	251	1,784	892	1,784	1,784	-	0.0%
5108	Unemployment Benefits	412	9	-	-	-	-	-	0.0%
5112	PERS Relief	2,959	3,752	-	-	-	-	-	0.0%
	Total Salaries and Benefits	93,770	100,356	97,966	48,323	101,047	103,980	6,013	6.1%
Maintenance and Operations									
5202	Operating Supplies	1,692	2,373	4,800	2,400	4,800	4,800	-	0.0%
5203	Fuel and Lube	11,560	12,212	10,000	7,300	14,600	14,600	4,600	46.0%
5208	Equipment Maintenance	2,717	3,857	4,100	2,050	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	11,515	8,994	11,500	5,750	11,500	11,500	-	0.0%
5210	Professional Services	3,827	1,502	4,800	2,400	4,800	4,800	-	0.0%
5214	Rents & Leases	27,185	32,217	25,000	32,873	32,873	32,873	7,873	31.5%
5215	Communications	1,208	1,451	1,550	775	1,550	1,550	-	0.0%
5217	Electricity	31,817	24,839	44,119	17,229	35,381	38,919	(5,200)	-11.8%
5218	Water	2,954	1,370	2,805	917	3,540	3,540	735	26.2%
5219	Sewer	4,749	2,072	4,496	1,429	5,743	5,743	1,248	27.8%
5220	Refuse and Disposal	794	398	900	450	900	1,000	100	11.1%
5221	Property Insurance	2,376	3,096	3,063	1,707	4,063	4,469	1,407	45.9%
5223	Liability Insurance	166	153	366	164	515	567	200	54.6%
5231	Tools and Equipment	435	1,378	6,100	5,000	1,000	1,000	(5,100)	-83.6%
5614	Car Allowance	135	185	104	52	104	104	0	0.3%
	Total Maintenance and Operations	103,131	96,098	123,703	80,497	125,470	129,566	5,863	4.7%
Capital Outlay and Transfers									
5990	Transfers To	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total C/O, Transfers & Reserves	10,572	8,820	7,762	7,762	7,762	-	(7,762)	-100.0%
	Total	207,473	205,274	229,431	136,582	234,279	233,545	11,876	5.2%

Explanation of Line Items:
5202 - Filters, Cleaning Supplies, Light Bulbs, Batteries, Misc Equipment, Belts for Air Handler, Paper/Inc Etc.
5203 - Fuel for Heat
5208 - Equipment Maintenance, Boiler Parts, Baggage Conveyor, Pumps, Air Handler, Snow Blowers, Etc.
5209 - Signs, Sidewalks, Paint, Carpet, Electrical Security Cameras, Software Repairs & Maintenance
5210 - Hiring for Repairs to Boilers, Garage Doors, Fire & Sprinkler Alarms, Electrical, Window/Carpet Cleaning
5214 - Rent for Land that Airport sits on
5231 - Tools & Equipment for Misc Replacement or Acquisition of Tools

FY23 BUDGET NOTES:
5220 - Increased cost

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0350 - NON-DEPARTMENTAL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5801	Pratt Museum	69,000	69,000	69,000	69,000	69,000	69,000	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	94,000	94,000	94,000	94,000	94,000	94,000	-	0.0%
	Total	94,000	94,000	94,000	94,000	94,000	94,000	-	0.0%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

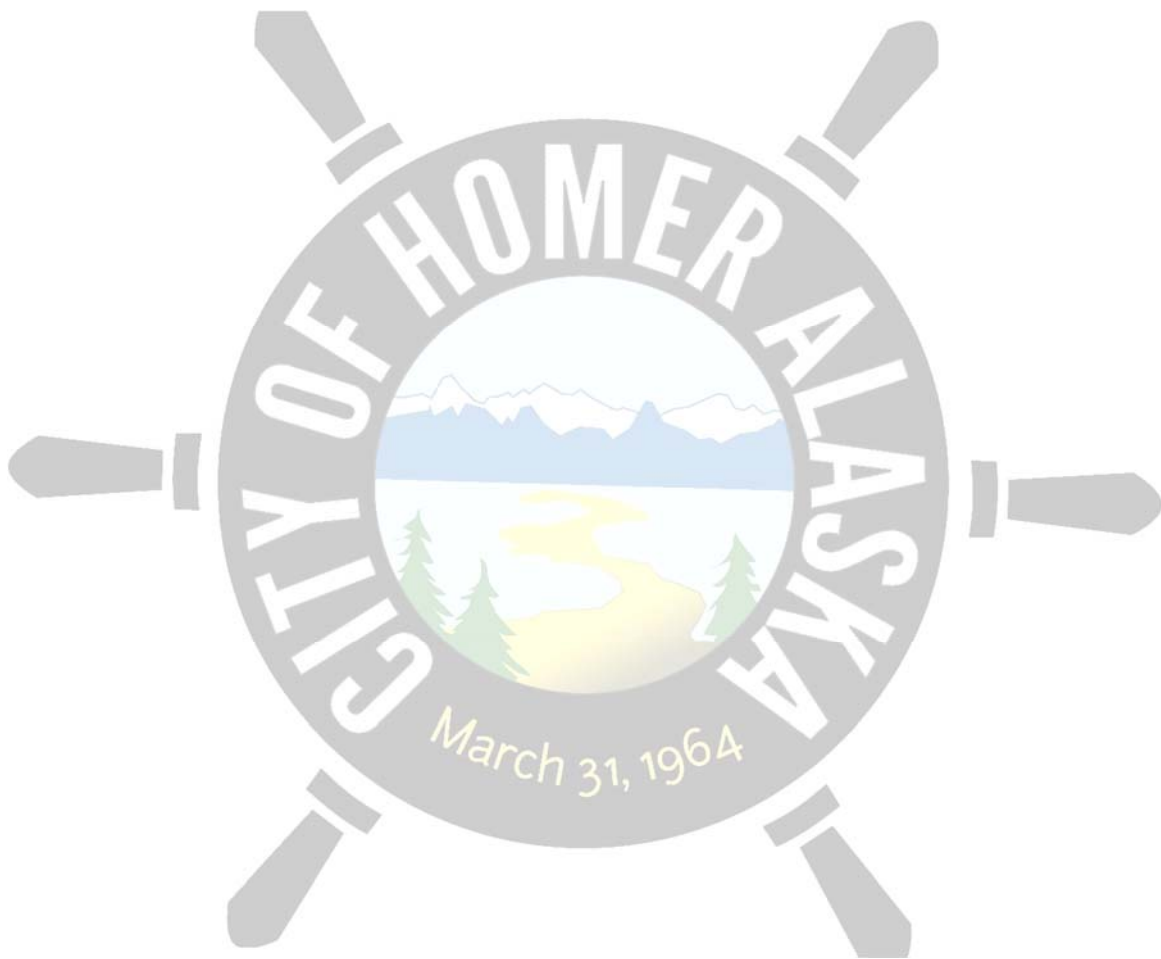
City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0360 - LEAVE CASH OUT									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5106	Leave Cash Out	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%
	Total Maintenance and Operations	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%
	Total	85,232	104,643	146,474	58,222	136,126	122,629	(23,845)	-16.3%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund Fire Department

Mission:

Provide quality, timely, and professional fire and emergency medical services for the Homer area. Working together to achieve the highest levels of preparedness, prevention, and community involvement with trust, diversity and training.

Functions and Responsibilities:

The Fire and Emergency Service staff and volunteers provide professional emergency services to the community 24/7/365.

Funding for the Fire Department is split into three separate funds:

- Fire Administration (0150) - Supports all facets of the department and the volunteers that is not directly attributable to Fire or Emergency Services.
- Fire Services (0151) - Provide fire suppression activities including structures, wildlands, marine and aircraft and technical rescues such as vehicle disentanglement, ice rescue and confined space rescue such as a vessel haul rescue.
- Emergency Medical Services (0152) - Provide emergency medical needs and transport to the hospital.

Future Considerations:

- Secure funding for vehicle replacement and upgrades
- Provide necessary training for staff and volunteers
- Develop recruitment and retention plan for volunteers
- Provide volunteer incentives to retain trained member
- Implement the use of computer aided dispatch

FY20/21 Accomplishments:

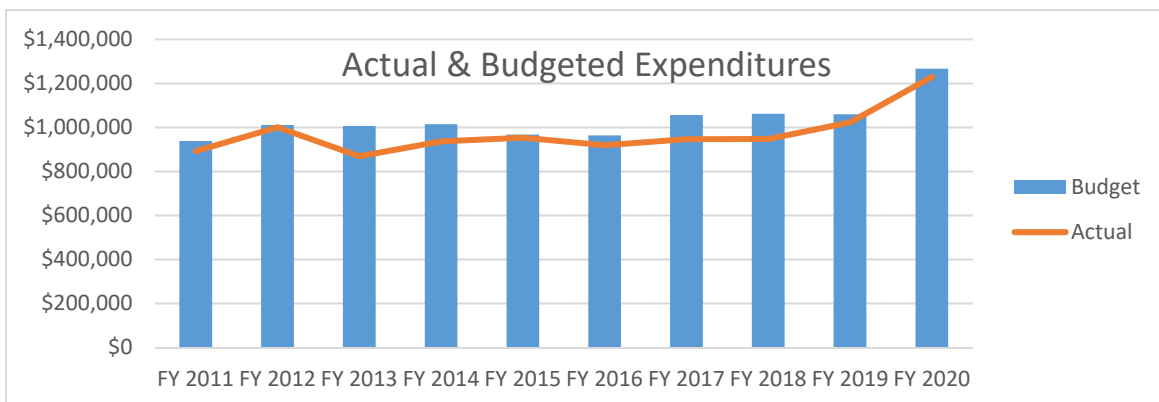
- ✓ Hired EMS Assistant Chief
- ✓ Hired Deputy Fire Chief
- ✓ Completed protocol revision
- ✓ Upgraded radio communications system
- ✓ Revitalized relations with area fire departments
- ✓ Increased medical response capabilities

FY22/23 Goals and Objectives:

- Create a task force to take another look at the feasibility of replacing the fire station, as was done in 2014
- Consider establishing a Fire Department Citizens Advisory committee
- Develop a strategic plan that provides guidance to the department over the next 10 years
- Replace existing fleet plan with one that is more viable for future needs of the department

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Fire and EMS calls	637	648	628	636	624

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Fire and Emergency Services	8	8	8	8	8



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
FIRE COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	307,925	539,784	566,524	276,141	609,196	630,918	64,393	11.4%
5102	Fringe Benefits	214,047	323,240	328,973	151,457	350,688	368,052	39,079	11.9%
5103	Part-time Wages	158,038	11,052	20,275	10,137	50,687	51,093	30,818	152.0%
5104	Part-time Benefits	20,223	1,516	2,572	1,286	5,846	5,893	3,321	129.2%
5105	Overtime	27,195	38,257	25,964	12,982	25,964	25,964	-	0.0%
5107	Part-time Overtime	3,565	-	2,219	1,000	2,701	2,701	482	21.7%
5108	Unemployment Benefits	-	1,780	-	-	-	-	-	0.0%
5112	PERS Relief	21,244	44,356	-	-	-	-	-	0.0%
	Total Salaries and Benefits	752,237	959,985	946,527	453,003	1,045,082	1,084,620	138,093	14.6%
Maintenance and Operations									
5201	Office Supplies	2,427	2,605	3,000	1,600	3,000	3,000	-	0.0%
5202	Operating Supplies	28,740	22,933	31,500	16,500	29,500	29,500	(2,000)	-6.3%
5203	Fuel and Lube	10,694	7,755	15,000	7,750	15,000	15,000	-	0.0%
5206	Food and Staples	4,889	4,492	5,000	2,700	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,769	8,903	4,500	11,000	10,000	10,000	5,500	122.2%
5208	Equipment Maintenance	3,987	740	8,000	4,000	8,000	8,000	-	0.0%
5209	Building & Grounds Maintenance	5,794	4,259	5,000	6,000	16,000	9,000	4,000	80.0%
5210	Professional Services	38,728	38,111	59,000	27,000	66,000	55,000	(4,000)	-6.8%
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%
5215	Communications	15,022	22,877	18,000	11,000	20,000	15,000	(3,000)	-16.7%
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%
5228	Books	(22)	518	500	350	700	500	-	0.0%
5231	Tools and Equipment	12,729	19,773	24,000	12,500	26,000	27,000	3,000	12.5%
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%
5235	Membership Dues	884	543	4,600	1,950	3,500	3,500	(1,100)	-23.9%
5236	Transportation	5,768	2,464	4,000	1,700	6,000	6,000	2,000	50.0%
5237	Subsistence	5,313	1,402	4,000	1,700	5,500	5,500	1,500	37.5%
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%
5252	Credit Card Expenses	-	-	-	-	-	-	-	0.0%
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%
5601	Uniform	2,804	3,935	6,700	4,700	7,500	6,500	(200)	-3.0%
5602	Safety Equipment	13,824	20,100	22,000	12,000	21,000	21,000	(1,000)	-4.5%
5603	Employee Training	31,455	21,782	33,500	15,000	33,500	33,500	-	0.0%
5604	Public Education	1,721	389	3,000	1,050	2,250	2,250	(750)	-25.0%
5635	Software	587	812	-	-	-	-	-	0.0%
	Total Maint. and Operations	271,052	280,468	363,418	190,359	387,101	366,099	2,681	0.7%
C/O and Transfers									
5990	Transfers To	-	-	-	-	-	-	-	0.0%
	Total Others	-	-	-	-	-	-	-	0.0%
	Total	1,023,289	1,240,453	1,309,945	643,362	1,432,183	1,450,719	140,774	10.7%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0150 - FIRE ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	93,863	173,074	219,328	95,867	215,614	225,327	6,000	2.7%
5102	Fringe Benefits	71,974	113,179	122,440	52,738	123,544	130,329	7,890	6.4%
5103	Part-time Wages	45,823	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	4,974	-	-	-	-	-	-	0.0%
5105	Overtime	10,620	20,012	11,070	5,535	11,070	11,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,270	-	-	-	-	-	0.0%
5112	PERS Relief	6,624	14,840	-	-	-	-	-	0.0%
	Total Salaries and Benefits	233,878	322,375	352,837	154,140	350,227	366,727	13,889	3.9%
Maintenance and Operations									
5201	Office Supplies	2,427	2,605	3,000	1,600	3,000	3,000	-	0.0%
5202	Operating Supplies	2,397	4,431	4,500	2,500	4,500	4,500	-	0.0%
5203	Fuel and Lube	10,694	7,755	15,000	7,750	15,000	15,000	-	0.0%
5206	Food and Staples	4,889	4,492	5,000	2,700	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,706	8,753	4,500	3,000	2,000	2,000	(2,500)	-55.6%
5208	Equipment Maintenance	3,987	457	5,000	2,500	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	5,794	4,259	5,000	6,000	16,000	9,000	4,000	80.0%
5210	Professional Services	7,618	17,737	29,000	12,000	28,000	28,000	(1,000)	-3.4%
5214	Rents & Leases	5,596	4,644	7,000	3,500	7,000	7,000	-	0.0%
5215	Communications	15,022	22,877	18,000	11,000	20,000	15,000	(3,000)	-16.7%
5216	Freight and Postage	864	433	1,000	400	800	800	(200)	-20.0%
5217	Electricity	24,273	25,329	31,276	14,331	27,861	30,648	(629)	-2.0%
5218	Water	1,907	1,823	1,866	978	2,013	2,013	147	7.9%
5219	Sewer	1,752	1,660	1,707	923	1,851	1,851	144	8.4%
5220	Refuse and Disposal	905	911	1,500	650	1,500	1,500	-	0.0%
5221	Property Insurance	2,214	3,240	3,205	1,787	6,544	7,198	3,993	124.6%
5222	Auto Insurance	12,140	13,708	18,224	6,513	14,641	16,105	(2,119)	-11.6%
5223	Liability Insurance	690	926	1,522	976	2,940	3,234	1,712	112.5%
5227	Advertising	262	372	1,500	300	500	500	(1,000)	-66.7%
5228	Books	(22)	518	500	350	700	500	-	0.0%
5231	Tools and Equipment	2,796	6,082	8,000	4,000	10,000	10,000	2,000	25.0%
5233	Computer Related Items	-	10,377	3,000	4,000	8,000	5,000	2,000	66.7%
5235	Membership Dues	734	453	1,500	700	1,250	1,250	(250)	-16.7%
5236	Transportation	1,921	1,846	1,500	500	6,000	6,000	4,500	300.0%
5237	Subsistence	1,879	680	1,500	500	5,500	5,500	4,000	266.7%
5244	Snow Removal	2,844	8,288	5,317	2,500	-	-	(5,317)	-100.0%
5280	Volunteer Incentives	30,491	24,364	35,000	15,000	35,000	35,000	-	0.0%
5601	Uniform	2,273	2,045	2,000	1,500	5,000	4,000	2,000	100.0%
5603	Employee Training	4,453	1,948	3,500	1,000	3,500	3,500	-	0.0%
5604	Public Education	41	-	750	250	750	750	-	0.0%
5635	Software	587	812	-	-	-	-	-	0.0%
	Total Maintenance and Operations	153,135	183,828	220,368	109,709	239,851	228,849	8,481	3.8%
	Total	387,014	506,203	573,205	263,849	590,078	595,576	22,371	3.9%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0151 - FIRE SERVICES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	107,045	168,004	177,716	90,476	198,490	204,831	27,115	15.3%
5102	Fringe Benefits	70,917	99,370	104,695	49,477	114,141	119,544	14,849	14.2%
5103	Part-time Wages	56,108	5,526	10,137	5,069	25,344	25,546	15,409	152.0%
5104	Part-time Benefits	7,625	758	1,286	643	2,923	2,947	1,661	129.2%
5105	Overtime	8,287	6,592	7,447	3,724	7,447	7,447	-	0.0%
5107	Part-time Overtime	1,782	-	1,109	500	1,350	1,350	241	21.7%
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%
5112	PERS Relief	7,311	13,377	-	-	-	-	-	0.0%
Total Salaries and Benefits		259,076	293,882	302,391	149,888	349,695	361,665	59,274	19.6%
Maintenance and Operations									
5202	Operating Supplies	7,371	1,188	8,000	4,000	5,000	5,000	(3,000)	-37.5%
5207	Vehicle and Boat Maintenance	63	150	-	8,000	8,000	8,000	8,000	0.0%
5208	Equipment Maintenance	-	282	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	24,612	8,555	20,000	10,000	22,000	22,000	2,000	10.0%
5231	Tools and Equipment	9,778	9,982	12,000	5,500	10,000	12,000	-	0.0%
5235	Membership Dues	150	65	3,000	1,250	2,000	2,000	(1,000)	-33.3%
5236	Transportation	3,847	-	2,500	1,200	-	-	(2,500)	-100.0%
5237	Subsistence	3,433	505	2,500	1,200	-	-	(2,500)	-100.0%
5601	Uniform	236	1,139	2,500	2,000	2,500	2,500	-	0.0%
5602	Safety Equipment	10,803	18,424	16,000	9,000	18,000	18,000	2,000	12.5%
5603	Employee Training	11,847	4,627	14,000	7,000	14,000	14,000	-	0.0%
5604	Public Education	1,312	389	1,500	500	1,000	1,000	(500)	-33.3%
Total Maintenance and Operations		73,452	45,307	85,000	51,150	85,500	87,500	2,500	2.9%
Total		332,528	339,188	387,391	201,038	435,195	449,165	61,774	15.95%

FY22/23 BUDGET NOTES:
 5103/5104 - Increase is due to hiring of additional seasonal support
 5236/5237 - Moved to Fire Administration for easier tracking of travel related expenses

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0152 - MEDICAL SERVICES										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	107,016	198,707	169,481	89,798	195,093	200,760	31,279	18.5%	
5102	Fringe Benefits	71,156	110,691	101,839	49,242	113,003	118,179	16,340	16.0%	
5103	Part-time Wages	56,107	5,526	10,137	5,069	25,344	25,546	15,409	152.0%	
5104	Part-time Benefits	7,624	758	1,286	643	2,923	2,947	1,661	129.2%	
5105	Overtime	8,287	11,654	7,447	3,724	7,447	7,447	-	0.0%	
5107	Part-time Overtime	1,782	-	1,109	500	1,350	1,350	241	21.7%	
5108	Unemployment Benefits	-	255	-	-	-	-	-	0.0%	
5112	PERS Relief	7,309	16,139	-	-	-	-	-	0.0%	
Total Salaries and Benefits		259,283	343,729	291,299	148,975	345,160	356,228	64,929	22.3%	
Maintenance and Operations										
5202	Operating Supplies	18,972	17,314	19,000	10,000	20,000	20,000	1,000	5.3%	
5210	Professional Services	6,498	11,819	10,000	5,000	16,000	5,000	(5,000)	-50.0%	
5231	Tools and Equipment	155	3,709	4,000	3,000	6,000	5,000	1,000	25.0%	
5235	Membership Dues	-	25	100	-	250	250	150	150.0%	
5236	Transportation	-	617	-	-	-	-	-	0.0%	
5237	Subsistence	-	217	-	-	-	-	-	0.0%	
5601	Uniform	295	751	2,200	1,200	-	-	(2,200)	-100.0%	
5602	Safety Equipment	3,021	1,676	6,000	3,000	3,000	3,000	(3,000)	-50.0%	
5603	Employee Training	15,155	15,206	16,000	7,000	16,000	16,000	-	0.0%	
5604	Public Education	368	-	750	300	500	500	(250)	-33.3%	
Total Maintenance and Operations		44,465	51,334	58,050	29,500	61,750	49,750	(8,300)	-14.3%	
Total		303,747	395,062	349,349	178,475	406,910	405,978	56,629	16.2%	

FY22/23 BUDGET NOTES:
5103/5104 - Increase is due to hiring of additional seasonal support

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

General Fund Police Department

Mission:

To protect the public from criminal wrongdoing, keep the peace and maintain order, assist in the orderly flow of traffic, serve the public in times of emergency and enforce the law of the land.

Functions and Responsibilities:

- Administration (0160) - Supports all facets of the department to include patrol, traffic enforcement, investigations, jail, animal control, dispatch and general police work.
- Dispatch (0161) - Dispatch calls for residents in and out of the City. Responsible for clerical support for the whole department and monitors jail prisoners.
- Investigation (0162) - Responds to all major crime scenes. Investigates, apprehends and prosecutes individuals involved in felony and serious misdemeanor crimes. Keeps pace with the technology in the field of investigation.
- Police Patrol (0163) - Preserve peace, prevent criminal operations and enforce laws. Officers respond to issues involving substance abuse, domestic disputes, fires, auto accident, misdemeanor and felony crimes. Officers investigate and prepare evidence, prepare written reports, serve warrants and testify in court.
- Jail (0164) - Responsible for the welfare of prisoners that are arrested by the Homer Police, the Alaska State Troopers and other allied agencies. The jail officers track court proceedings for all prisoners and the Homer Senior Center is contracted to provide prisoner meals.
- Animal Control (0165) - The shelter is managed by a private contractor who is responsible for all the personnel needed for animal care, education and enforcement. The City handles building maintenance and provides utilities.

Future Considerations:

- Adequate staffing to meet the increasing operational needs
- Maintain and upgrade patrol fleet
- Animal Shelter contract expires in CY 2023

FY20/21 Accomplishments:

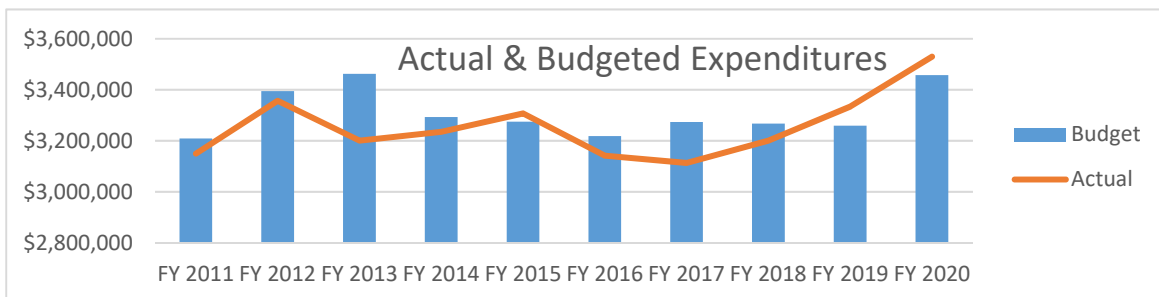
- ✓ Moved into new police station
- ✓ Expanded dispatch
- ✓ Changed to a new Records Management System (RMS)
- ✓ Adopted new report writing procedures/system

FY22/23 Goals and Objectives:

- Fill a vacant full time position in the jail
- Transition to a new 911 call taking system
- Change to new FBI law enforcement statistical reporting requirements
- Reorganize evidence storage room using a new software management system
- Achieve and maintain full staffing in all divisions

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Arrests charges	468	489	542	522	328
Citations	442	1,097	613	866	111
Jail bookings	510	436	400	458	375
Jail days served	843	726	589.5	647.5	535.5
Animal Shelter – Strays turned ins from inside City limits	63	152	152	157	97
Animal Shelter – Strays turned ins from outside City limits	37	56	113	108	47

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Police Officers	12	13	13	13	13
Jail Officers	3	3.5	3.5	3.5	3.5
Dispatchers	7	7	7	7	7



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
POLICE COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	1,480,719	1,623,983	1,699,202	856,580	1,744,016	1,803,130	103,928	6.1%
5102	Fringe Benefits	903,877	893,740	919,171	435,055	961,261	1,009,185	90,014	9.8%
5103	Part-time Wages	22,749	28,978	62,127	14,361	59,877	61,258	(869)	-1.4%
5104	Part-time Benefits	2,955	3,492	24,092	1,741	24,985	26,399	2,307	9.6%
5105	Overtime	233,855	207,250	181,513	95,813	204,399	207,844	26,331	14.5%
5107	Part-time Overtime	1,910	-	7,000	3,500	7,000	7,000	-	0.0%
5108	Unemployment Benefits	-	4,138	-	-	-	-	-	0.0%
5112	PERS Relief	108,693	139,928	-	-	-	-	-	0.0%
	Total Salaries and Benefits	2,754,757	2,901,509	2,893,106	1,407,049	3,001,538	3,114,816	221,710	7.7%
Maintenance and Operations									
5201	Office Supplies	4,959	4,750	10,500	4,600	7,500	7,750	(2,750)	-26.2%
5202	Operating Supplies	9,953	6,615	21,000	6,000	20,500	20,500	(500)	-2.4%
5203	Fuel and Lube	44,268	46,660	43,200	31,450	53,200	55,700	12,500	28.9%
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%
5206	Food and Staples	18,720	15,947	22,000	9,500	21,000	21,000	(1,000)	-4.5%
5207	Vehicle and Boat Maintenance	3,172	1,663	5,500	2,750	5,500	5,500	-	0.0%
5208	Equipment Maintenance	855	6,101	9,500	4,000	7,750	7,750	(1,750)	-18.4%
5209	Building & Grounds Maintenance	2,668	4,698	13,500	4,500	12,000	12,000	(1,500)	-11.1%
5210	Professional Services	208,938	217,438	229,957	111,754	226,457	227,457	(2,500)	-1.1%
5214	Rents & Leases	12,594	22,360	14,500	7,500	14,800	15,500	1,000	6.9%
5215	Communications	37,588	45,763	37,200	16,900	38,600	39,600	2,400	6.5%
5216	Freight and Postage	2,312	1,777	3,900	1,450	1,550	1,600	(2,300)	-59.0%
5217	Electricity	35,614	48,045	48,022	20,463	54,285	59,713	11,691	24.3%
5218	Water	2,028	2,352	1,886	1,147	2,625	2,625	738	39.1%
5219	Sewer	1,885	2,113	1,747	1,177	2,415	2,415	669	38.3%
5220	Refuse and Disposal	1,165	1,708	2,100	500	1,600	1,600	(500)	-23.8%
5221	Property Insurance	2,017	2,866	2,582	1,439	5,850	6,382	3,800	147.2%
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%
5223	Liability Insurance	44,295	64,949	50,400	42,259	83,546	91,875	41,475	82.3%
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%
5231	Tools and Equipment	29,901	26,243	32,500	15,750	32,500	32,500	-	0.0%
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,491	966	1,250	700	1,250	1,250	-	0.0%
5236	Transportation	2,013	1,883	4,400	1,050	5,150	5,150	750	17.0%
5237	Subsistence	350	665	2,100	850	2,100	2,100	-	0.0%
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%
5244	Snow Removal	2,619	7,400	5,707	2,500	8,000	8,000	2,293	40.2%
5601	Uniform	17,958	19,144	19,000	9,350	20,500	19,500	500	2.6%
5603	Employee Training	38,087	37,458	53,500	24,000	53,000	53,000	(500)	-0.9%
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	1,853	772	-	-	-	-	-	0.0%
	Total Maint. and Operations	581,577	632,960	700,850	353,538	737,672	758,261	57,412	8.2%
C/O and Transfers									
5990	Transfers To	-	934	934	934	934	-	(934)	-100.0%
	Total Others	-	934	934	934	934	-	(934)	-100.0%
Total		3,336,334	3,535,404	3,594,890	1,761,522	3,740,143	3,873,077	278,187	7.7%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0160 - POLICE ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	101,985	106,048	105,953	52,977	106,463	107,314	1,361	1.3%
5102	Fringe Benefits	31,625	29,975	30,822	14,157	31,627	32,938	2,116	6.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,806	2,913	1,176	1,005	2,121	2,256	1,080	91.9%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,643	8,358	-	-	-	-	-	0.0%
Total Salaries and Benefits		143,059	147,294	137,951	68,139	140,210	142,508	4,557	3.3%
Maintenance and Operations									
5201	Office Supplies	473	1,241	1,500	600	1,000	1,000	(500)	-33.3%
5202	Operating Supplies	4,899	3,257	8,000	2,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	30,857	35,998	30,000	25,000	40,000	42,500	12,500	41.7%
5205	Ammunition	16,631	8,045	20,000	10,000	20,000	20,000	-	0.0%
5206	Food and Staples	154	1,568	1,500	500	1,000	1,000	(500)	-33.3%
5207	Vehicle and Boat Maintenance	3,172	1,663	4,000	2,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	172	6,101	8,500	3,000	6,000	6,000	(2,500)	-29.4%
5209	Building & Grounds Maintenance	2,619	824	5,000	2,000	4,000	4,000	(1,000)	-20.0%
5210	Professional Services	6,349	13,581	17,000	8,500	15,000	16,000	(1,000)	-5.9%
5214	Rents & Leases	7,055	8,598	6,500	4,000	7,800	8,500	2,000	30.8%
5215	Communications	37,126	45,550	36,000	16,500	38,000	39,000	3,000	8.3%
5216	Freight and Postage	-	68	400	200	300	350	(50)	-12.5%
5217	Electricity	19,188	32,735	25,913	10,762	36,008	39,609	13,696	52.9%
5218	Water	1,035	1,485	881	634	1,559	1,559	678	77.0%
5219	Sewer	1,000	1,391	847	693	1,460	1,460	613	72.3%
5220	Refuse and Disposal	863	1,394	1,500	300	1,000	1,000	(500)	-33.3%
5221	Property Insurance	1,365	2,020	1,745	972	4,794	5,273	3,529	202.2%
5222	Auto Insurance	11,107	10,068	14,799	5,151	12,994	14,293	(505)	-3.4%
5223	Liability Insurance	9,828	13,572	8,748	9,605	21,145	23,260	14,511	165.9%
5227	Advertising	1,276	1,444	3,000	500	3,000	3,000	-	0.0%
5231	Tools and Equipment	16,691	9,896	13,500	9,500	13,500	13,500	-	0.0%
5233	Computer Related Items	-	558	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,152	886	1,000	550	1,000	1,000	-	0.0%
5236	Transportation	1,486	1,883	2,000	350	2,000	2,000	-	0.0%
5237	Subsistence	350	665	1,000	350	1,000	1,000	-	0.0%
5242	Janitorial	-	-	600	300	1,000	1,000	400	66.7%
5244	Snow Removal	2,619	7,400	5,707	2,500	8,000	8,000	2,293	40.2%
5601	Uniform	8,091	12,489	6,000	5,000	7,500	6,500	500	8.3%
5603	Employee Training	30,566	37,253	39,000	20,000	39,000	39,000	-	0.0%
5625	Impound Costs	5,395	4,260	3,500	2,000	3,000	3,500	-	0.0%
5630	Haven House	14,000	15,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	1,853	772	-	-	-	-	-	0.0%
Total Maintenance and Operations		237,372	281,664	282,139	157,465	319,061	331,305	49,165	17.4%
Total		380,430	428,958	420,091	225,605	459,271	473,812	53,722	12.8%

FY22/23 BUDGET NOTES:
5217/5218/5219 - These line items have the potential to fluctuate significantly in FY22/23 due to the move to the new police station.

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0161 - DISPATCH									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	326,190	337,362	365,324	179,889	369,048	381,916	16,592	4.5%
5102	Fringe Benefits	207,589	198,417	208,947	95,782	220,020	231,392	22,445	10.7%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	33,633	44,186	38,446	19,223	38,446	38,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	22,810	29,099	-	-	-	-	-	0.0%
	Total Salaries and Benefits	590,223	609,064	612,718	294,894	627,515	651,754	39,037	6.4%
Maintenance and Operations									
5201	Office Supplies	3,178	3,377	7,000	3,500	5,000	5,250	(1,750)	-25.0%
5202	Operating Supplies	469	155	2,500	500	2,500	2,500	-	0.0%
5208	Equipment Maintenance	683	-	-	-	-	-	-	0.0%
5210	Professional Services	881	45	750	400	750	750	-	0.0%
5214	Rents & Leases	5,539	13,762	8,000	3,500	7,000	7,000	(1,000)	-12.5%
5215	Communications	256	-	-	-	-	-	-	0.0%
5216	Freight and Postage	2,201	1,537	3,000	1,000	1,000	1,000	(2,000)	-66.7%
5231	Tools and Equipment	2,429	2,811	4,000	1,750	4,000	4,000	-	0.0%
5235	Membership Dues	339	80	250	150	250	250	-	0.0%
5236	Transportation	527	-	-	-	750	750	750	0.0%
5601	Uniform	3,239	3,414	3,000	1,250	3,000	3,000	-	0.0%
5603	Employee Training	6,833	205	11,000	2,500	11,000	11,000	-	0.0%
	Total Maintenance and Operations	26,571	25,386	39,500	14,550	35,250	35,500	(4,000)	-10.1%
	Total	616,794	634,450	652,218	309,444	662,765	687,254	35,037	5.4%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0162 - INVESTIGATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	113,222	119,652	117,310	58,655	106,876	110,331	(6,979)	-5.9%
5102	Fringe Benefits	64,315	62,848	59,903	28,367	57,404	60,062	159	0.3%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	19,852	19,400	15,000	7,656	15,000	17,332	2,332	15.5%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,436	10,594	-	-	-	-	-	0.0%
	Total Salaries and Benefits	205,826	212,494	192,213	94,678	179,281	187,724	(4,488)	-2.3%
Maintenance and Operations									
5202	Operating Supplies	1,259	1,128	7,000	2,000	6,000	6,000	(1,000)	-14.3%
5210	Professional Services	13,406	9,807	13,000	4,000	13,000	13,000	-	0.0%
5231	Tools and Equipment	4,491	5,539	7,000	3,000	7,000	7,000	-	0.0%
5236	Transportation	-	-	1,500	500	1,500	1,500	-	0.0%
5237	Subsistence	-	-	600	300	600	600	-	0.0%
	Total Maintenance and Operations	19,156	16,475	29,100	9,800	28,100	28,100	(1,000)	-3.4%
	Total	224,982	228,969	221,313	104,478	207,381	215,824	(5,488)	-2.5%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0163 - PATROL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	646,911	737,827	789,177	389,190	835,934	869,806	80,629	10.2%
5102	Fringe Benefits	415,307	404,755	439,867	204,495	465,719	489,931	50,064	11.4%
5103	Part-time Wages	-	14,175	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	1,704	-	-	-	-	-	0.0%
5105	Overtime	133,008	90,841	96,891	47,839	108,901	109,880	12,988	13.4%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	49,442	63,320	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,244,668	1,312,622	1,325,935	641,524	1,410,554	1,469,616	143,682	10.8%
Maintenance and Operations									
5601	Uniform	3,445	1,929	7,500	1,500	7,500	7,500	-	0.0%
	Total Maintenance and Operations	3,445	1,929	7,500	1,500	7,500	7,500	-	0.0%
	Total	1,248,113	1,314,551	1,333,435	643,024	1,418,054	1,477,116	143,682	10.8%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0164 - JAIL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	292,410	323,094	321,439	175,868	325,695	333,763	12,324	3.8%
5102	Fringe Benefits	185,040	197,744	179,632	92,254	186,490	194,862	15,230	8.5%
5103	Part-time Wages	22,749	14,803	62,127	14,361	59,877	61,258	(869)	-1.4%
5104	Part-time Benefits	2,955	1,788	24,092	1,741	24,985	26,399	2,307	9.6%
5105	Overtime	44,556	49,910	30,000	20,090	39,931	39,931	9,931	33.1%
5107	Part-time Overtime	1,910	-	7,000	3,500	7,000	7,000	-	0.0%
5108	Unemployment Benefits	-	4,138	-	-	-	-	-	0.0%
5112	PERS Relief	21,361	28,557	-	-	-	-	-	0.0%
Total Salaries and Benefits		570,982	620,035	624,290	307,813	643,978	663,213	38,923	6.2%
Maintenance and Operations									
5201	Office Supplies	1,309	132	2,000	500	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	3,325	2,075	3,500	1,500	3,500	3,500	-	0.0%
5203	Fuel and Lube	1,621	1,271	2,000	950	2,000	2,000	-	0.0%
5206	Food and Staples	18,566	14,380	20,000	9,000	20,000	20,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	1,500	750	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	750	750	750	0.0%
5209	Building & Grounds Maintenance	49	3,875	5,500	1,000	5,000	5,000	(500)	-9.1%
5210	Professional Services	-	2,120	3,500	1,000	2,000	2,000	(1,500)	-42.9%
5216	Freight and Postage	111	172	500	250	250	250	(250)	-50.0%
5217	Electricity	8,415	6,988	12,113	4,879	9,030	9,933	(2,180)	-18.0%
5218	Water	259	371	254	158	278	278	25	9.7%
5219	Sewer	250	348	244	173	270	270	25	10.4%
5223	Liability Insurance	34,311	51,217	41,307	32,484	61,892	68,081	26,774	64.8%
5231	Tools and Equipment	6,291	7,996	8,000	1,500	8,000	8,000	-	0.0%
5236	Transportation	-	-	900	200	900	900	-	0.0%
5237	Subsistence	-	-	500	200	500	500	-	0.0%
5601	Uniform	3,183	1,313	2,500	1,600	2,500	2,500	-	0.0%
5603	Employee Training	688	-	3,500	1,500	3,000	3,000	(500)	-14.3%
5626	Jail Laundry Services	5,867	3,249	9,000	-	-	-	(9,000)	-100.0%
Total Maintenance and Operations		84,245	95,506	116,819	57,644	122,870	129,963	13,144	11.3%
Total		655,227	715,542	741,109	365,457	766,848	793,176	52,067	7.0%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0165 - ANIMAL CONTROL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5202	Operating Supplies	-	-	-	-	500	500	500	0.0%
5203	Fuel and Lube	11,789	9,391	11,200	5,500	11,200	11,200	-	0.0%
5206	Food and Staples	-	-	500	-	-	-	(500)	-100.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	188,302	191,886	195,707	97,854	195,707	195,707	-	0.0%
5215	Communications	206	212	1,200	400	600	600	(600)	-50.0%
5217	Electricity	8,011	8,321	9,996	4,823	9,246	10,171	175	1.7%
5218	Water	734	497	752	355	788	788	36	4.7%
5219	Sewer	635	374	655	311	685	685	30	4.7%
5220	Refuse and Disposal	302	313	600	200	600	600	-	0.0%
5221	Property Insurance	652	846	837	467	1,056	1,109	271	32.4%
5223	Liability Insurance	156	159	345	170	509	534	190	55.0%
	Total Maintenance and Operations	210,787	212,000	225,792	112,579	224,891	225,894	102	0.0%
Capital Outlay and Transfers									
5990	Transfers To	-	934	934	934	934	-	(934)	-100.0%
	Total C/O, Transfers & Reserves	-	934	934	934	934	-	(934)	-100.0%
	Total	210,787	212,934	226,726	113,513	225,825	225,894	102	0.0%

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

General Fund

Public Works Department

Objective:

To operate, maintain, inspect, engineer and construct public facilities such as water systems distribution and treatment, sewer systems collection and treatment, cemeteries, parks and recreation facilities, streets and highways, port and harbor facilities and all City owned rolling stock.

Functions and Responsibilities:

The Public Works Department is divided into two divisions:

Public Works

- Administration (0170) - Supports all Public Works duties
- Parks (0175) - Provides maintenance and assists in enhancing parks, cemeteries, campgrounds and trails.
- Motor Pool (0176) - Provides maintenance and mechanical repairs for all City vehicles.
- Engineering/Inspections (0177) - Reviews, inspects and provides drawings for public works projects.
- General Maintenance (0171) and Janitorial (0178) - Provides routine maintenance and janitorial for City buildings.
- Roads (0172, 0173, 0174) - Provides maintenance, cleaning, striping, ditching and snow removal of City roadways.

Water and Sewer:

- Operates the water and sewer system and is funded by the Utility Fund (next budget section).

Future Considerations:

- Control operating budget and reduce costs while maintaining existing levels of service
- Costs to maintain aging equipment are increasing
- Plan for relocation of PW complex outside tsunami inundation zone

FY20/21 Accomplishments:

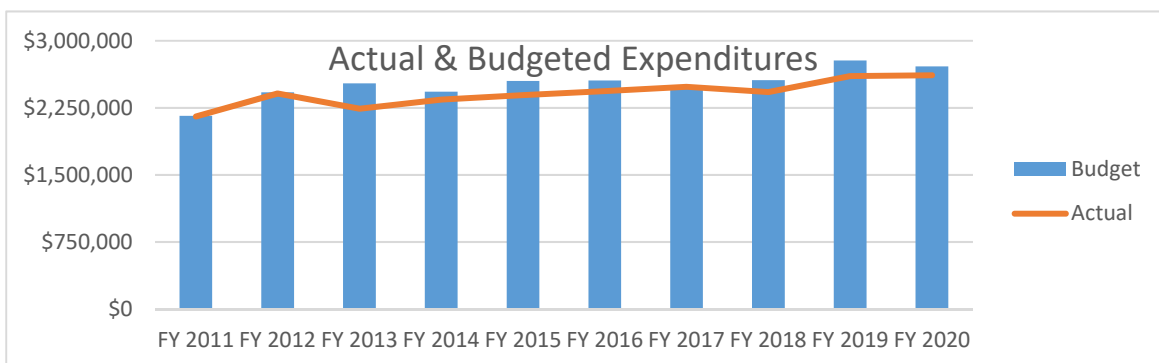
- ✓ Updated Capital Improvement Plans for the Water and Sewer utilities
- ✓ Developed new Water and Sewer CARMA and HAWSP policy manuals
- ✓ Developed 5 year Capital Improvement Plan for Public Works and Parks infrastructure
- ✓ Developed Road Financial Plan

FY22/23 Goals and Objectives:

- Maintain levels of service while managing costs
- Institutionalize data-based capital planning
- Address sustainable funding for Parks
- Address findings of PW Campus Task Force
- Institutionalize ADA Compliance efforts

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Gravel Roads (miles)	28.35	28.68	29.02	30.62	30.62
Paved Roads (miles)	17.37	17.62	17.62	22.22	22.22
Building Square footage to maintain and clean	101,237	101,237	101,237	111,537	111,537
Campground fees collected	\$179,034	\$195,669	\$203,637	\$190,569	\$137,116

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PW Admin, Engineering/Inspections	5	6	6	6	6
Building Maintenance and Janitorial	5	6	6	6	6
Parks	1	1	1	1	1
Mechanics	3	3	3	3	3
Operators	6	6	6	6	6



City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
PUBLIC WORKS COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	808,629	909,298	941,386	461,968	935,741	962,925	21,540	2.3%
5102	Fringe Benefits	530,506	538,860	584,036	268,636	595,034	623,529	39,494	6.8%
5103	Part-time Wages	131,530	86,220	139,824	69,912	146,825	148,000	8,175	5.8%
5104	Part-time Benefits	17,644	11,656	17,887	8,943	16,902	17,037	(849)	-4.7%
5105	Overtime	27,716	48,908	39,709	22,376	40,964	41,495	1,785	4.5%
5107	Part-time Overtime	99	522	1,804	1,041	1,804	1,804	-	0.0%
5108	Unemployment Benefits	9,562	7,873	-	-	-	-	-	0.0%
5112	PERS Relief	53,019	73,307	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,578,703	1,676,644	1,724,646	832,876	1,737,270	1,794,791	70,145	4.1%
Maintenance and Operations									
5201	Office Supplies	1,660	2,344	3,950	1,975	3,950	3,950	-	0.0%
5202	Operating Supplies	156,612	159,331	177,400	85,200	190,700	190,700	13,300	7.5%
5203	Fuel and Lube	76,168	79,447	129,750	65,500	122,000	122,000	(7,750)	-6.0%
5204	Chemicals	97,995	98,700	102,000	104,000	113,550	122,600	20,600	20.2%
5207	Vehicle and Boat Maintenance	245,490	224,420	240,700	120,350	255,700	255,700	15,000	6.2%
5208	Equipment Maintenance	3,860	3,296	8,000	4,000	9,000	9,000	1,000	12.5%
5209	Building & Grounds Maintenance	34,036	34,330	39,500	19,750	54,500	54,500	15,000	38.0%
5210	Professional Services	106,876	100,128	96,400	82,950	156,400	156,400	60,000	62.2%
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%
5214	Rents & Leases	8,054	13,693	20,200	12,600	21,500	22,000	1,800	8.9%
5215	Communications	8,327	12,059	21,500	5,000	10,000	10,000	(11,500)	-53.5%
5216	Freight and Postage	-	130	1,000	500	1,000	1,000	-	0.0%
5217	Electricity	73,809	74,690	85,787	42,687	79,069	86,976	1,188	1.4%
5218	Water	13,113	10,202	18,083	4,025	17,325	17,325	(757)	-4.2%
5219	Sewer	15,903	12,953	24,874	4,911	22,510	22,510	(2,365)	-9.5%
5220	Refuse and Disposal	1,726	6,810	5,350	2,675	5,350	5,350	-	0.0%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	1,300	650	1,650	1,650	350	26.9%
5231	Tools and Equipment	27,241	28,676	35,950	17,975	36,950	36,950	1,000	2.8%
5233	Computer Related Items	1,010	431	1,150	575	3,000	3,000	1,850	160.9%
5235	Membership Dues	600	175	750	375	1,400	1,400	650	86.7%
5236	Transportation	-	777	900	450	900	900	-	0.0%
5237	Subsistence	-	100	300	150	300	300	-	0.0%
5238	Printing and Binding	101	395	750	375	750	750	-	0.0%
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%
5252	Credit Card Expenses	-	540	80	60	7,400	7,400	7,320	9150.0%
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%
5601	Uniform	9,432	9,729	8,700	4,350	11,000	11,400	2,700	31.0%
5602	Safety Equipment	4,707	6,051	9,200	4,600	9,200	9,200	-	0.0%
5603	Employee Training	3,989	4,838	9,500	4,750	12,000	15,000	5,500	57.9%
5614	Car Allowance	1,216	1,669	1,900	950	1,900	1,900	-	0.0%
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%
	Total Maint. and Operations	979,242	989,565	1,164,457	651,501	1,283,084	1,306,929	142,472	12.2%
C/O and Transfers									
5990	Transfers To	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total Others	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total	2,558,076	2,669,798	2,892,679	1,487,953	3,023,930	3,101,720	209,041	7.2%

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0170 - PUBLIC WORKS ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	49,450	74,882	84,876	38,042	66,556	70,075	(14,801)	-17.4%
5102	Fringe Benefits	29,848	39,646	45,330	19,769	40,256	42,683	(2,647)	-5.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	1,060	530	1,060	1,060	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,135	5,747	-	-	-	-	-	0.0%
	Total Salaries and Benefits	82,433	120,275	131,266	58,341	107,872	113,818	(17,448)	-13.3%
Maintenance and Operations									
5201	Office Supplies	1,253	2,139	2,200	1,100	2,200	2,200	-	0.0%
5202	Operating Supplies	2,823	1,940	3,900	1,950	3,900	3,900	-	0.0%
5207	Vehicle and Boat Maintenance	-	5,520	5,700	2,850	5,700	5,700	-	0.0%
5208	Equipment Maintenance	77	-	500	250	500	500	-	0.0%
5210	Professional Services	5,718	4,008	4,900	2,450	4,900	4,900	-	0.0%
5214	Rents & Leases	5,649	6,030	5,200	2,600	6,500	7,000	1,800	34.6%
5215	Communications	8,327	11,835	21,500	5,000	10,000	10,000	(11,500)	-53.5%
5216	Freight and Postage	-	130	1,000	500	1,000	1,000	-	0.0%
5221	Property Insurance	2,343	3,481	3,442	1,920	5,014	5,515	2,073	60.2%
5222	Auto Insurance	13,115	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	8,007	15,174	10,744	2,130	13,523	14,875	4,131	38.5%
5227	Advertising	-	-	500	250	500	500	-	0.0%
5231	Tools and Equipment	1,335	472	2,100	1,050	2,100	2,100	-	0.0%
5235	Membership Dues	155	-	100	50	500	500	400	400.0%
5236	Transportation	-	777	900	450	900	900	-	0.0%
5237	Subsistence	-	100	300	150	300	300	-	0.0%
5602	Safety Equipment	781	503	1,200	600	1,200	1,200	-	0.0%
5603	Employee Training	-	357	1,300	650	2,000	2,000	700	53.8%
	Total Maintenance and Operations	49,582	63,653	77,533	29,668	72,080	75,568	(1,965)	-2.5%
Capital Outlay and Transfers									
5990	Transfers To	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total C/O, Transfers & Reserves	131	3,589	3,576	3,576	3,576	-	(3,576)	-100.0%
	Total	132,146	187,517	212,374	91,585	183,528	189,386	(19,413)	-9.14%

Explanation of Line Items:
5207 - ADOT oversize equipment permitting & DMV vehicle registrations
5210 - Increase due to vaccines, new hire drug testing, CDL physicals
5214 - Postage Machine, Xerox Machine

FY22/23 BUDGET NOTES:
5101 - Decrease is attributed to the reclassification of the City Engineer position
5214 - Yearly increase in costs
5235 - Increase in memberships

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0171 - GENERAL MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	161,450	157,236	147,818	72,611	148,771	152,499	4,681	3.2%
5102	Fringe Benefits	103,702	93,739	94,659	43,531	96,454	100,898	6,239	6.6%
5103	Part-time Wages	4,483	5,368	4,945	2,472	5,592	5,637	692	14.0%
5104	Part-time Benefits	625	749	687	343	665	670	(17)	-2.4%
5105	Overtime	5,598	8,408	7,617	3,809	7,617	7,617	-	0.0%
5107	Part-time Overtime	-	90	377	189	377	377	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,590	12,702	-	-	-	-	-	0.0%
Total Salaries and Benefits		286,448	278,292	256,103	122,954	259,476	267,698	11,595	4.5%
Maintenance and Operations									
5202	Operating Supplies	5,689	4,054	6,000	3,000	6,300	6,300	300	5.0%
5203	Fuel and Lube	2,513	4,784	5,750	3,500	7,000	7,000	1,250	21.7%
5208	Equipment Maintenance	3,484	2,800	4,000	2,000	5,000	5,000	1,000	25.0%
5209	Building & Grounds Maintenance	13,296	9,341	14,500	7,250	14,500	14,500	-	0.0%
5210	Professional Services	5,143	6,165	5,500	6,250	12,500	12,500	7,000	127.3%
5217	Electricity	34,292	36,115	42,831	22,983	38,491	42,340	(491)	-1.1%
5218	Water	2,137	1,799	2,247	1,134	2,118	2,118	(129)	-5.8%
5219	Sewer	2,176	1,805	2,297	1,251	2,155	2,155	(142)	-6.2%
5220	Refuse and Disposal	1,726	1,743	2,350	1,175	2,350	2,350	-	0.0%
5231	Tools and Equipment	5,697	3,412	5,300	2,650	5,300	5,300	-	0.0%
5282	City Hall Building Maintenance	4,667	7,466	10,000	5,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	9,928	13,753	18,000	9,000	18,000	18,000	-	0.0%
5284	Police Building Maintenance	2,837	4,819	3,500	5,250	10,500	10,500	7,000	200.0%
5285	Fire Building Maintenance	1,976	1,967	5,000	2,500	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	622	1,042	3,000	1,500	3,000	3,000	-	0.0%
5287	Animal Control Building Maintenance	220	334	2,500	1,250	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	-	-	-	3,500	3,500	3,500	0.0%
5602	Safety Equipment	3,045	3,730	5,000	2,500	5,000	5,000	-	0.0%
5603	Employee Training	-	487	3,000	1,500	3,000	6,000	3,000	100.0%
Total Maintenance and Operations		99,450	105,617	140,774	79,693	156,213	163,062	22,287	15.8%
Total		385,898	383,908	396,877	202,647	415,689	430,760	33,883	8.54%

Explanation of Line Items:
5202 - Anti Freeze, ice melt, filters, lights, office supplies, misc. repair parts, batteries, break room supplies,
5203 - Heating Fuel/Natural Gas
5208 - Rug cleaning contract, computer/furniture/printer repairs and maintenance
5209 - All building related expenses and repairs, light bulbs, washer/dryer, electrical...
5210 - Window washing, boilers, overhead doors, fire extinguisher certs, crane inspections, plumbing repairs,
5220 - Dumpster service, etc.
5231 - Misc tools, vacuum, shovels, file cabinets
5282 thru 5288 - Maintenance funds for building repairs and service contracts to specific buildings
5602 - Misc safety PPE and equipment such as barricades, cones, vests, signs, etc.
5603 - Training for operators and/or maintenance techs

FY22 BUDGET NOTES:
5202 - Costs Increase
5208 - Increase in average costs
5282 - Annual filter changes - ionization filters need to be changed more frequently
5288 - \$3,500 added expense for maintaining old police department building (FD2)

FY23 BUDGET NOTES:
5603 - Boiler Certification training

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0172 - GRAVEL ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	77,509	78,374	83,304	41,391	83,375	85,183	1,879	2.3%
5102	Fringe Benefits	46,509	43,955	48,250	22,515	49,274	51,338	3,088	6.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	311	1,354	1,170	548	1,170	1,170	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,933	6,113	-	-	-	-	-	0.0%
Total Salaries and Benefits		129,262	129,796	132,724	64,454	133,818	137,691	4,968	3.7%
Maintenance and Operations									
5202	Operating Supplies	37,317	44,396	50,000	25,000	50,000	50,000	-	0.0%
5204	Chemicals	47,955	48,645	50,000	52,000	57,150	61,700	11,700	23.4%
5210	Professional Services	2,398	-	6,000	3,000	3,500	3,500	(2,500)	-41.7%
5231	Tools and Equipment	2,364	1,971	2,500	1,250	3,000	3,000	500	20.0%
Total Maintenance and Operations		90,034	95,012	108,500	81,250	113,650	118,200	9,700	8.9%
Total		219,296	224,808	241,224	145,704	247,468	255,891	14,668	6.08%

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

FY22/23 BUDGET NOTES:
 5204 - Chemicals 8% increase per year

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0173 - PAVED ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	92,140	92,724	99,617	49,460	99,711	102,031	2,414	2.4%
5102	Fringe Benefits	55,928	52,569	58,137	27,098	59,425	61,979	3,842	6.6%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	674	1,579	1,693	846	1,693	1,693	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,884	7,229	-	-	-	-	-	0.0%
Total Salaries and Benefits		154,627	154,100	159,447	77,404	160,828	165,702	6,255	3.9%
Maintenance and Operations									
5202	Operating Supplies	29,703	30,962	36,000	25,000	40,000	40,000	4,000	11.1%
5210	Professional Services	28,134	8,705	15,000	7,500	15,000	15,000	-	0.0%
5217	Electricity	28,158	28,379	30,853	14,522	29,297	32,227	1,373	4.5%
5227	Advertising	-	-	400	200	750	750	350	87.5%
5231	Tools and Equipment	2,992	2,014	3,000	1,500	3,000	3,000	-	0.0%
Total Maintenance and Operations		88,987	70,060	85,253	48,722	88,047	90,977	5,723	6.7%
Total		243,613	224,161	244,700	126,126	248,875	256,679	11,979	4.90%

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

FY22/23 BUDGET NOTES:
5202 - Increase due to average spending and increased costs for street signs, cross-walk and stop bar material, and asphalt replacement, erosion control (CECSL requirements)
5227 - Increase for PSA's

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0174 - WINTER ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	106,771	107,073	115,930	57,529	116,047	118,878	2,949	2.5%
5102	Fringe Benefits	66,883	68,717	68,025	31,681	69,576	72,620	4,595	6.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	6	-	-	-	-	-	-	0.0%
5105	Overtime	7,798	28,205	18,175	11,646	18,175	18,175	-	0.0%
5107	Part-time Overtime	60	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,263	10,333	-	-	-	-	-	0.0%
Total Salaries and Benefits		188,781	214,328	202,130	100,856	203,798	209,673	7,543	3.7%
Maintenance and Operations									
5202	Operating Supplies	33,416	32,762	34,000	4,000	36,000	36,000	2,000	5.9%
5204	Chemicals	50,040	50,055	52,000	52,000	56,400	60,900	8,900	17.1%
5214	Rents & Leases	2,405	7,663	15,000	10,000	15,000	15,000	-	0.0%
5231	Tools and Equipment	1,257	2,352	3,750	1,875	3,750	3,750	-	0.0%
Total Maintenance and Operations		87,119	92,832	104,750	67,875	111,150	115,650	10,900	10.4%
Total		275,900	307,160	306,880	168,731	314,948	325,323	18,443	6.01%

Explanation of Line Items:
5202 - Winter Sand Pile
5204 - Calcium Chloride for Sand Pile
5214 - Rents & Leases - Snow hauler trucks for Pioneer/Heath
5231 - Misc Tools and signs

FY22/23 BUDGET NOTES:
5204 - Chemicals 8% Increase

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0175 - PARKS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	98,725	101,788	87,344	45,028	91,419	94,472	7,129	8.2%
5102	Fringe Benefits	59,519	56,637	54,850	25,953	57,614	60,494	5,645	10.3%
5103	Part-time Wages	121,106	64,932	121,866	60,933	128,219	129,245	7,379	6.1%
5104	Part-time Benefits	16,275	8,780	15,542	7,771	14,742	14,860	(682)	-4.4%
5105	Overtime	303	3,081	1,520	760	1,520	1,520	-	0.0%
5107	Part-time Overtime	-	432	349	313	349	349	-	0.0%
5108	Unemployment Benefits	6,011	7,873	-	-	-	-	-	0.0%
5112	PERS Relief	6,278	8,067	-	-	-	-	-	0.0%
	Total Salaries and Benefits	308,217	251,590	281,470	140,758	293,863	300,940	19,470	6.9%
Maintenance and Operations									
5202	Operating Supplies	29,418	27,432	30,000	15,000	32,000	32,000	2,000	6.7%
5203	Fuel and Lube	15,292	12,624	24,000	12,000	15,000	15,000	(9,000)	-37.5%
5208	Equipment Maintenance	216	59	500	250	500	500	-	0.0%
5209	Building & Grounds Maintenance	20,739	24,989	25,000	12,500	40,000	40,000	15,000	60.0%
5210	Professional Services	35,734	59,960	37,500	45,000	90,000	90,000	52,500	140.0%
5215	Communications	-	224	-	-	-	-	-	0.0%
5217	Electricity	11,359	10,196	12,103	5,183	11,281	12,409	306	2.5%
5218	Water	10,976	8,402	15,836	2,892	15,208	15,208	(628)	-4.0%
5219	Sewer	13,726	11,148	22,578	3,660	20,355	20,355	(2,223)	-9.8%
5220	Refuse and Disposal	-	5,067	3,000	1,500	3,000	3,000	-	0.0%
5227	Advertising	-	-	400	200	400	400	-	0.0%
5231	Tools and Equipment	3,881	3,636	3,500	1,750	4,000	4,000	500	14.3%
5235	Membership Dues	135	175	250	125	500	500	250	100.0%
5251	Pioneer Beautification	648	1,116	750	750	1,500	1,500	750	100.0%
5252	Credit Card Expenses	-	540	80	60	7,400	7,400	7,320	9150.0%
5601	Uniform	236	720	1,000	500	3,000	3,000	2,000	200.0%
5603	Employee Training	1,006	668	1,000	500	1,500	1,500	500	50.0%
5815	Parks & Recreation Board	237	-	1,500	750	1,500	1,500	-	0.0%
	Total Maintenance and Operations	143,604	166,958	178,997	102,619	247,144	248,273	69,276	38.7%
	Total	451,820	418,548	460,467	243,377	541,008	549,213	88,746	19.27%

Explanation of Line Items:
5202 - Toilet Paper, trash can liners, gloves, cleaning supplies, much misc.
5203 - Natural gas for building heat
5208 - Misc costs for mowers, weed eaters, etc.
5209 - Paint, Picnic Tables, Playground Parts, Wood Chips, General Building Repairs & Maint., Landscaping
5210 - Pumping of Vault Toilets, Rental Services of Port a Potties, Snow Removal at cemetery
5231 - Misc Tools
5251 - Potting Soil, seeds, etc.
5601 - Misc boots, raingear, PPE
5603 - Periodic Training
5815 - PARCAC allocation

FY22/23 BUDGET NOTES:
5202 - Increased frequency and quality of sanitation and service.
5209 - Increase in maintenance. Beautification, campgrounds, picnic tables, fences, signs, and turf.
5210 - Increase to reflect usage of portable restrooms & handwash stations, as well as camp host stipends.
5231 - Anticipated tools needed in parks (powertools, shop vac, playground specific tools).
5235 - Increase for ARPA, NRPA, AK Trails
5251 - Materials for flower bed repair and placement
5252 - Increase due to installation of new credit card terminals at campgrounds

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND										
DEPT 0176 - MOTOR POOL										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	84,961	103,482	118,479	58,589	126,000	129,105	10,625	9.0%	
5102	Fringe Benefits	60,949	62,451	72,120	33,330	76,038	79,449	7,329	10.2%	
5103	Part-time Wages	5,941	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	737	-	-	-	-	-	-	0.0%	
5105	Overtime	2,237	2,584	2,194	1,097	2,194	2,338	144	6.6%	
5107	Part-time Overtime	39	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,528	8,074	-	-	-	-	-	0.0%	
Total Salaries and Benefits		160,392	176,591	192,793	93,015	204,232	210,892	18,099	9.4%	
Maintenance and Operations										
5202	Operating Supplies	36	2,888	2,000	1,000	2,000	2,000	-	0.0%	
5203	Fuel and Lube	58,363	62,039	100,000	50,000	100,000	100,000	-	0.0%	
5207	Vehicle and Boat Maintenance	245,490	218,900	235,000	117,500	250,000	250,000	15,000	6.4%	
5210	Professional Services	6,095	900	2,000	1,000	2,000	2,000	-	0.0%	
5231	Tools and Equipment	8,381	13,767	14,000	7,000	14,000	14,000	-	0.0%	
5292	City Hall Motor Pool	229	596	500	350	700	700	200	40.0%	
5293	Police Motor Pool	17,526	22,166	30,000	10,000	20,000	20,000	(10,000)	-33.3%	
5294	Fire Motor Pool	23,703	20,366	15,500	12,500	25,000	25,000	9,500	61.3%	
5601	Uniform	9,196	9,009	7,700	3,850	8,000	8,400	700	9.1%	
5602	Safety Equipment	367	791	1,500	750	1,500	1,500	-	0.0%	
5603	Employee Training	2,983	2,721	3,500	1,750	3,500	3,500	-	0.0%	
Total Maintenance and Operations		372,368	354,142	411,700	205,700	426,700	427,100	15,400	3.7%	
Total		532,760	530,733	604,493	298,715	630,932	637,992	33,499	5.54%	

Explanation of Line Items:
5202 - Admin and Office Supplies, Digital Service Manuals and Software Support
5203 - Vehicle & Heavy Equipment Gasoline & Diesel
5207 - All repairs to vehicles and heavy equipment
5210 - Lift Crane Inspections, misc professional services
5231 - Misc and Special Tools
5601 - Flame retardant coveralls and laundry service
5602- Misc Safety equipment and PPE
5603 - Periodic training, especially Fire Dept Vehicle Certifications

FY22/23 BUDGET NOTES:
5207 - Increased expenses, aging fleet
5601 - Contractual service agreement increases

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0177 - ENGINEERING INSPECTION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	72,163	94,935	104,392	48,100	99,259	103,458	(934)	-0.9%
5102	Fringe Benefits	49,291	54,791	62,202	27,588	61,543	64,924	2,722	4.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	76	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,575	7,274	-	-	-	-	-	0.0%
	Total Salaries and Benefits	126,028	157,076	166,594	75,688	160,802	168,382	1,788	1.1%
Maintenance and Operations									
5201	Office Supplies	407	204	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	649	268	1,500	750	1,500	1,500	-	0.0%
5210	Professional Services	2,159	700	3,500	1,750	3,500	3,500	-	0.0%
5213	Survey and Appraisal	1,260	185	3,000	1,500	3,000	3,000	-	0.0%
5231	Tools and Equipment	599	353	800	400	800	800	-	0.0%
5233	Computer Related Items	1,010	431	1,150	575	3,000	3,000	1,850	160.9%
5235	Membership Dues	310	-	400	200	400	400	-	0.0%
5238	Printing and Binding	101	395	750	375	750	750	-	0.0%
5602	Safety Equipment	-	54	750	375	750	750	-	0.0%
5603	Employee Training	-	604	700	350	2,000	2,000	1,300	185.7%
	Total Maintenance and Operations	6,494	3,194	14,300	7,150	17,450	17,450	3,150	22.0%
Total		132,523	160,270	180,894	82,838	178,252	185,832	4,938	2.73%

Explanation of Line Items:
5210 - Periodic Engineering Services for small jobs or analysis, periodic advertising
5213 - Survey & Appraisals for periodic small projects

FY22 BUDGET NOTES:

FY23 BUDGET NOTES:

City of Homer
FY22/23 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0178 - JANITORIAL									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	65,459	98,805	99,627	51,220	104,603	107,224	7,598	7.6%
5102	Fringe Benefits	57,877	66,354	80,462	37,172	84,854	89,144	8,682	10.8%
5103	Part-time Wages	-	15,920	13,013	6,507	13,013	13,118	104	0.8%
5104	Part-time Benefits	-	2,128	1,658	829	1,496	1,508	(151)	-9.1%
5105	Overtime	10,795	3,622	6,280	3,140	7,535	7,922	1,642	26.1%
5107	Part-time Overtime	-	-	1,079	539	1,079	1,079	-	0.0%
5108	Unemployment Benefits	3,551	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,834	7,769	-	-	-	-	-	0.0%
	Total Salaries and Benefits	142,515	194,597	202,119	99,407	212,579	219,994	17,875	8.8%
Maintenance and Operations									
5202	Operating Supplies	17,560	14,628	14,000	9,500	19,000	19,000	5,000	35.7%
5208	Equipment Maintenance	83	436	3,000	1,500	3,000	3,000	-	0.0%
5210	Professional Services	21,497	19,690	22,000	16,000	25,000	25,000	3,000	13.6%
5231	Tools and Equipment	734	699	1,000	500	1,000	1,000	-	0.0%
5602	Safety Equipment	515	973	750	375	750	750	-	0.0%
5614	Car Allowance	1,216	1,669	1,900	950	1,900	1,900	-	0.0%
	Total Maintenance and Operations	41,605	38,096	42,650	28,825	50,650	50,650	8,000	18.8%
	Total	184,120	232,693	244,769	128,232	263,229	270,644	25,875	10.57%

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

FY22/23 BUDGET NOTES:
 5202 - Increased operational expenses due to Covid

Special Revenue Fund Utility Operations

Mission:

To provide high quality water and sewer services with as few interruptions as possible. Provide adequate water for fire protection. Anticipate future demands that effectively guide Homer's growth.

Functions and Responsibilities:

Operate and maintain the City's water and sewer infrastructure to include: the Bridge Creek Reservoir and dam, sewer lift stations and wastewater treatment plant for Homer and Kachemak City residents.

The Water Division accounts for eight subsections designed to track and recover the cost to operate and maintain the water systems:

- Administration (0400) - Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's water system and billing.
- Plant Operation (0401) - Operates/maintains the water treatment plant. Expenses include chemicals to treat the water such as chlorine, alum caustic soda, soda ash and a corrosion inhibitor.
- Plant Testing (0402) - Testing assures that the water meets state and federal standards. Expenses include the maintenance and calibration of the testing equipment and the cost to analyze the samples.
- Pump Station (0403) - Operates/maintains two pump stations: 1) Bridge Creek Reservoir, and 2) Spit Fire Pump Station. Expenses include fuel and supplies.
- Distribution System (0404) - Operates/maintains the piped water distribution system. Activities and expenses include all the equipment and vehicles needed for the maintenance of water connections, pressure reducing stations, main line gate valves, and potable water flushing stations.
- Water Reservoir (0405) - Operates/maintains the Bridge Creek Reservoir. Expenses include diver contracts, safety inspections, watershed surveys, permit fees and vegetative clearing from the reservoir and the dam.
- Water Meter (0406) - Operates/maintains the water meters to include bulk water sales, connects and disconnects, delinquent shut-off notices, and seasonal meter sales.
- Water Hydrants (0407) - Operates/maintains the fire hydrants. Expenses include steaming hydrants during the winter, hydrant valve testing, snow removal and the installation of new and replacement hydrants.

The Sewer Division accounts for five subsections designed to track and recover the cost to operate and maintain the sewer systems:

- Administration (0500) - Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's sewer system.
- Plant Operations (0501) - Monitors the sewer treatment process which consists for removing solids, sludge lagoon discharge, and ultra-violet disinfection.
- Testing (0502) - Provides for the testing and quality assurance that the City's wastewater discharge meets ADEC and EPA requirements.
- Lift Stations (0503) - Operates and maintains the lift stations on the sewer collection system. Expenses include wash down, pump monitoring and repairs.
- Collection System (0504) - Operates and maintains the sewer collection system. Expenses include repair of broken lines, periodic flushing to remove suspended solids, manhole inspections, monitoring infiltration to identify inflow leaks, and pressure force pigs to eliminate plugs that ensure reliable operation.

Future Considerations:

- Future water and sewer regulation changes
- Reduce inflow and infiltration from illegal connections
- Reduction of disinfection by-products

FY20/21 Accomplishments:

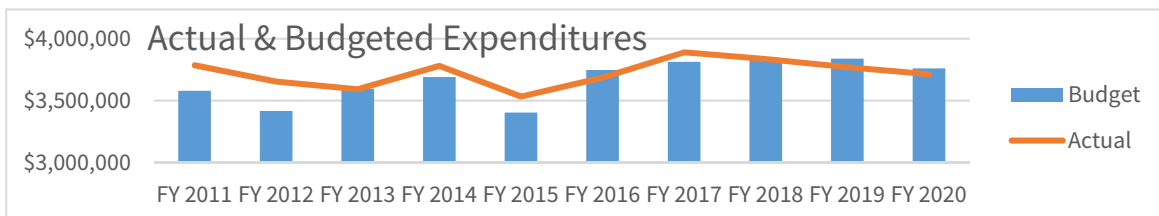
- ✓ Completed enclosure at Launch Ramp lift station
- ✓ Developed preliminary design for Beluga lift station
- ✓ Designed Raw Water Transmission Line Replacement project
- ✓ Converted high energy light fixtures in treatment plants to LED
- ✓ Developed 5-year Capital Improvement Program

FY22/23 Goals and Objectives:

- Maintain levels of service while managing costs
- Institutionalize data-based capital planning
- Maintain water/sewer rate affordability
- Address inundation zone issues

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Water Metered (million gallons)	187	187	186	205	191
Sewer Treated (million gallons)	157	153	155	161	158
Hydrants on water system	369	375	426	435	435
Pressure reducing stations	24	29	29	30	30
Manholes	824	805	820	829	829
Miles of water main	47	58	59	59	59
Miles of 8" to 24" sewer mains	56	63	63.5	63.5	63.5

Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Operators	11	11	11	11	11

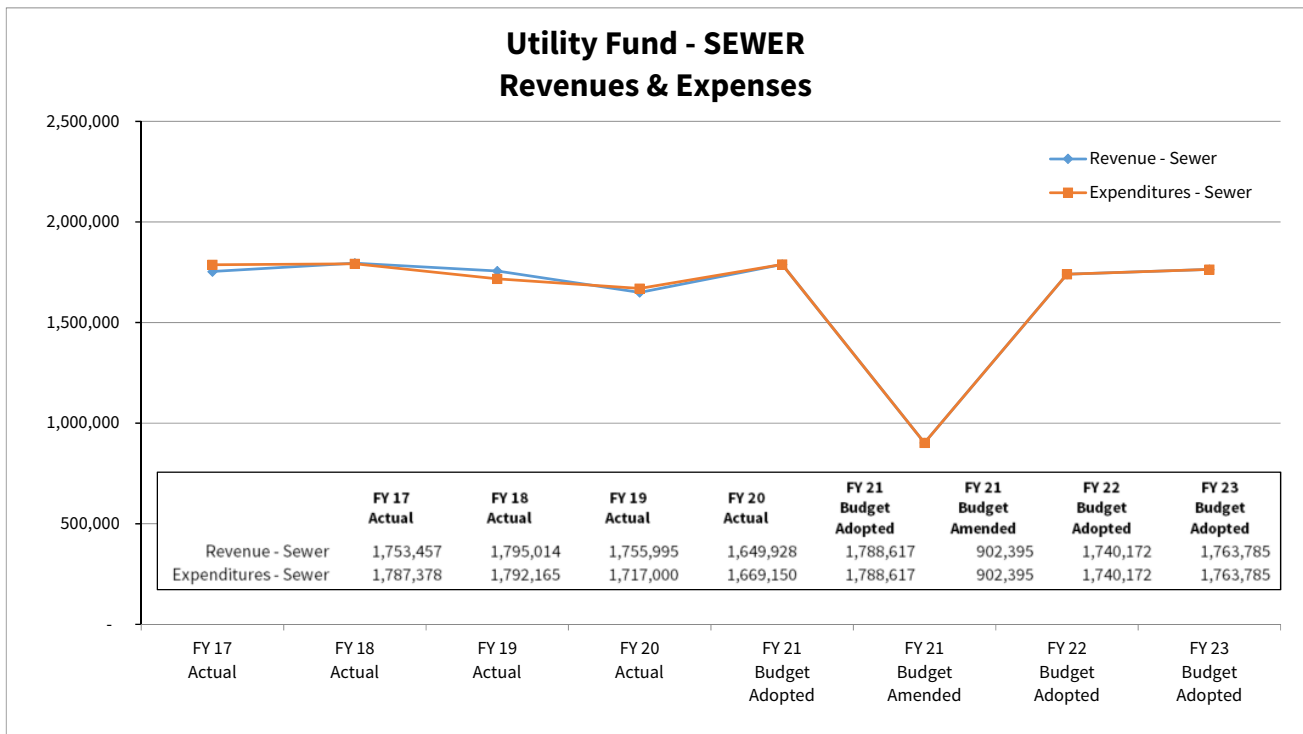
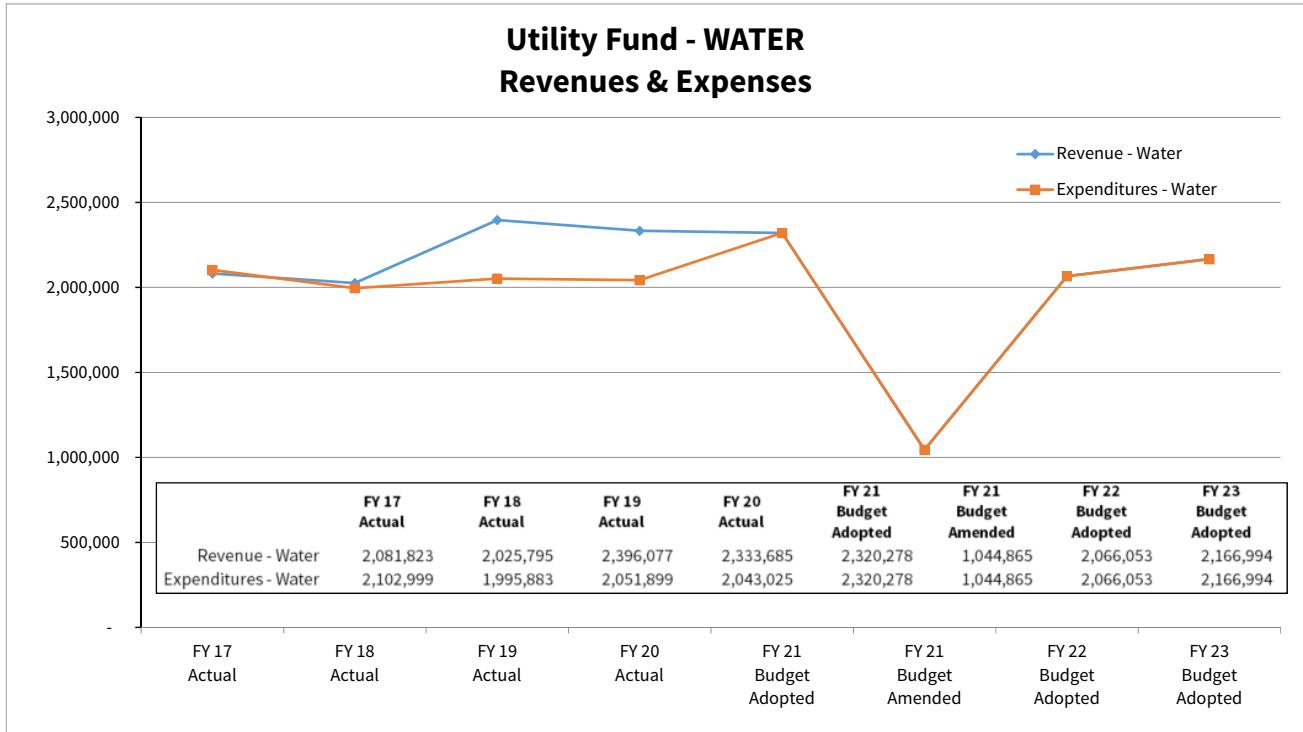


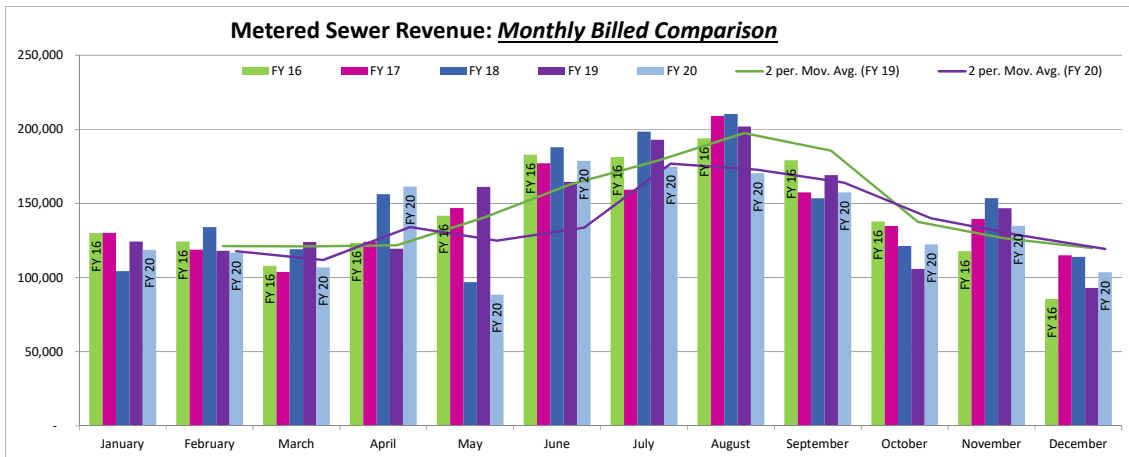
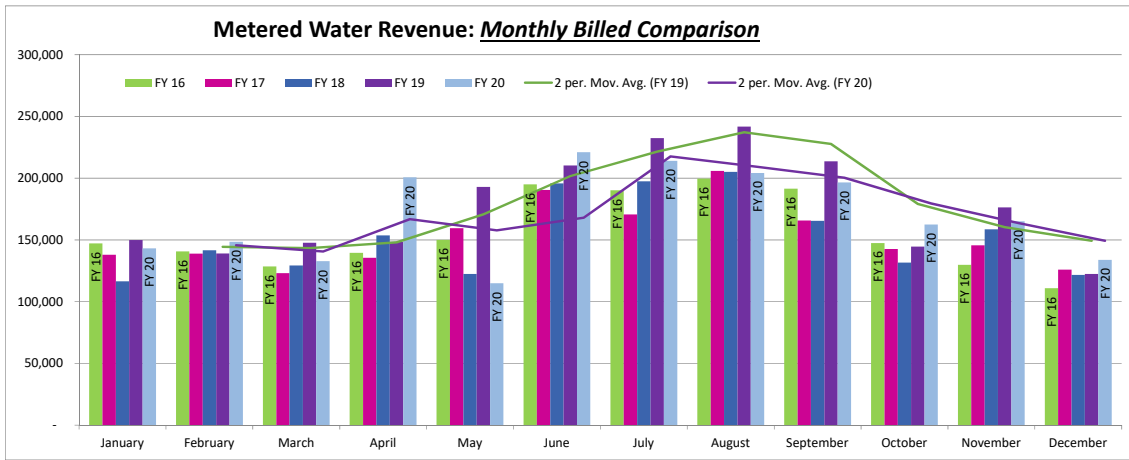
City of Homer
FY22/23 Operating Budget

Utility Special Revenue Funds - All Funds Combined				
FY 22				
	Water & Sewer Special Revenue Fund	Water & Sewer Depreciation Reserve	HAWSP (Homer Accelerated Water/Sewer Proj.)	Total Utility Fund
	200	256	205	
Revenue				
Sales Tax			1,469,398	
Assessment Revenue			481,370	
Total Operating Revenue	<u>3,590,629</u>		<u>1,950,768</u>	<u>5,541,397</u>
Operating Expenses before Depreciation:				
Personnel	1,757,221			1,757,221
Operations & Maintenance	1,365,589	1,092,748	884,536	3,342,873
Debt Service (Prin. & Int.)			989,387	989,387
Other Charges (Administrative Costs)	588,359			588,359
Total Operating Expenses	<u>3,711,169</u>	<u>1,092,748</u>	<u>1,873,923</u>	<u>6,677,840</u>
Earnings from Operations	(120,541)	(1,092,748)	76,845	(1,136,444)
Total Non - Operating Revenue	215,597			215,597
Earnings before transfers	95,056	(1,092,748)	76,845	(920,847)
Reserves (Fund 256)				0
Repayment of Energy Fund	(12,867)			(12,867)
Health Insurance	(164)			(164)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(72,026)			(72,026)
Change in Net Assets	(0)	(1,092,748)	76,845	(1,015,903)

Utility Special Revenue Funds - All Funds Combined				
FY 23				
	Water & Sewer Special Revenue Fund	Water & Sewer Depreciation Reserve	HAWSP (Homer Accelerated Water/Sewer Proj.)	Total Utility Fund
	200	256	205	
Revenue				
Sales Tax			1,517,889	
Assessment Revenue			481,370	
Total Operating Revenue	<u>3,589,367</u>		<u>1,999,259</u>	<u>5,588,626</u>
Operating Expenses before Depreciation:				
Personnel	1,823,671			1,823,671
Operations & Maintenance	1,401,571			1,401,571
Debt Service (Prin. & Int.)			977,981	977,981
Other Charges (Administrative Costs)	605,719			605,719
Total Operating Expenses	<u>3,830,961</u>	<u>0</u>	<u>977,981</u>	<u>4,808,942</u>
Earnings from Operations	(241,594)	0	1,021,278	779,685
Total Non - Operating Revenue	341,412			341,412
Earnings before transfers	99,819	0	1,021,278	1,121,097
Reserves (Fund 256)				0
Repayment of Energy Fund	(12,867)			(12,867)
Health Insurance	(197)			(197)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(76,755)			(76,755)
Change in Net Assets	(0)	0	1,021,278	1,021,278

**City of Homer
FY22/23 Operating Budget**





An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
FY22/23 Operating Budget

FUND 200						
UTILITY FUND						
COMBINED STATEMENT						
	FY19	FY20	FY21	FY21	FY22	FY23
	1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -
	12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Operating Revenues:						
Water Revenue	2,183,712	2,105,729	2,168,670	913,464	1,828,364	1,834,685
Sewer Revenue	1,755,995	1,649,928	1,788,617	874,327	1,762,264	1,754,682
Total Operating Revenue:	<u>3,939,707</u>	<u>3,755,657</u>	<u>3,957,287</u>	<u>1,787,792</u>	<u>3,590,629</u>	<u>3,589,367</u>
Operating Expenses:						
Personnel (W/O PERS Relief)	1,669,003	1,768,092	1,861,581	857,617	1,757,221	1,823,671
PERS Relief	66,929	87,144	0	0	0	0
Operations & Maintenance	1,201,678	1,179,268	1,388,924	756,400	1,365,589	1,401,571
Administrative Fees (to GF)	517,046	524,290	545,069	303,634	588,359	605,719
Total Operating Expenses	<u>3,454,655</u>	<u>3,558,794</u>	<u>3,795,574</u>	<u>1,917,651</u>	<u>3,711,169</u>	<u>3,830,961</u>
Operating Income (Loss) From Operations	<u>485,052</u>	<u>196,863</u>	<u>161,712</u>	<u>(129,859)</u>	<u>(120,541)</u>	<u>(241,594)</u>
Total Non - Operating Revenue	279,295	315,100	151,608	159,468	215,597	341,412
Earnings before contributions & transfers	<u>764,347</u>	<u>511,963</u>	<u>313,320</u>	<u>29,609</u>	<u>95,056</u>	<u>99,819</u>
<i>Reserves</i>	239,416	96,096	260,664	0	0	0
<i>Repayment of Energy Fund</i>	33,398	26,338	12,867	12,867	12,867	12,867
<i>Health Insurance</i>	16,571	137	481	625	164	197
<i>PW Maintenance (Direct)</i>	10,000	10,000	10,000	0	10,000	10,000
<i>Leave Cash Out Bank</i>	14,859	20,810	29,309	16,117	72,026	76,755
<i>Transfer to HAWSP</i>	3,101,082	0	0	0	0	0
Beginning Net Assets	3,325,819	673,608	1,032,190	1,032,190	1,032,190	1,032,191
Change in Net Assets	<u>(2,652,211)</u>	<u>358,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Net Assets	<u>673,608</u>	<u>1,032,190</u>	<u>1,032,190</u>	<u>1,032,190</u>	<u>1,032,191</u>	<u>1,032,191</u>

City of Homer
FY22/23 Operating Budget

EUND 200									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue									
Operating Revenue:									
	Metered Sales	2,135,044	2,050,024	2,128,787	889,662	1,779,324	1,779,324	(349,463)	-16.4%
4661	Connection Fees	17,738	17,655	17,032	9,125	17,211	16,911	(121)	-0.7%
4662	Services & Meters	30,931	38,050	22,850	14,677	31,829	38,450	15,600	68.3%
Total Operating Revenue		2,183,712	2,105,729	2,168,670	913,464	1,828,364	1,834,685	(333,985)	-15.4%
Non- Operating Revenue									
4801	Interest on Investments	105,161	127,748	36,968	57,957	89,573	84,500	47,532	128.6%
4802	Penalty & Interest (Utilities)	6,855	579	6,207	2,398	5,065	2,487	(3,720)	-59.9%
4527	PERS Revenue	38,101	47,329	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	-	0.0%
4992	Transfer from GF	100,350	99,629	108,433	45,673	91,418	91,734	(16,699)	-15.4%
Total Non-Operating Revenue		250,467	275,285	151,608	106,029	186,056	178,721	27,113	17.9%
Total Water Revenue		2,434,179	2,381,014	2,320,278	1,019,493	2,014,420	2,013,406	(306,871)	-13.2%
Total Water Revenues (W/O PERS Relief)		2,396,077	2,333,685	2,320,278	1,019,493	2,014,420	2,013,406	(306,871)	-13.2%
Sewer Revenue									
Operating Revenue									
	Metered Sales	1,721,738	1,635,120	1,755,805	865,185	1,731,174	1,731,174	(24,631)	-1.4%
4619	Inspection Fees	-	-	-	-	-	-	-	0.0%
4662	Services & Meters	28,173	8,845	26,656	7,837	25,515	17,522	(9,134)	-34.3%
4701	RV Dump Station	6,084	5,964	6,156	1,305	5,575	5,986	(170)	-2.8%
4902	Other	-	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,755,995	1,649,928	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Non- Operating Revenue									
4527	PERS Revenue	28,828	39,815	-	-	-	-	-	0.0%
Total Non-Operating Revenue		28,828	39,815	-	-	-	-	-	0.0%
Total Sewer Revenue		1,784,823	1,689,743	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Total Sewer Revenues (W/O PERS Relief)		1,755,995	1,649,928	1,788,617	874,327	1,762,264	1,754,682	(33,935)	-1.9%
Total Transfer from Fund Balance		-	-	-	53,439	29,541	162,691	162,691	0.0%
Total Operating Revenue		3,939,707	3,755,657	3,957,287	1,787,792	3,590,629	3,589,367	(367,920)	-9.3%
Total Non-Operating Revenue		279,295	315,100	151,608	159,468	215,597	341,412	189,805	125.2%
Total Water & Sewer Revenues		4,219,002	4,070,757	4,108,895	1,947,259	3,806,225	3,930,779	(178,115)	-4.3%
Total Water & Sewer Revenues (W/O PERS Relief)		4,152,073	3,983,613	4,108,895	1,947,259	3,806,225	3,930,779	(178,115)	-4.3%

FY22 Budget Notes:
Metered Sales - Based on 2019 usage and applying rates adopted in 2020. These rates were derived using the Water Sewer Rate Model.

FY23 Budget Notes:
Metered Sales - Match FY22

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND		WATER COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	542,757	575,484	620,652	284,204	562,462	581,145	(39,507)	-6.4%
5102	Fringe Benefits	345,883	337,199	363,966	160,956	354,505	372,303	8,337	2.3%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	34,782	36,825	41,019	21,153	42,453	42,662	1,643	4.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	972	2,916	-	-	-	-	-	0.0%
5112	PERS Relief	38,101	47,329	-	-	-	-	-	0.0%
	Total Salaries and Benefits	964,045	999,753	1,025,637	466,314	959,420	996,109	(29,528)	-2.9%
Maintenance and Operations									
5201	Office Supplies	(698)	1,027	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	151,448	89,034	126,250	65,625	133,750	133,750	7,500	5.9%
5203	Fuel and Lube	21,894	28,297	26,600	15,300	26,600	26,600	-	0.0%
5204	Chemicals	116,335	127,941	160,000	80,000	135,000	150,000	(10,000)	-6.3%
5207	Vehicle and Boat Maintenance	472	249	500	250	500	500	-	0.0%
5208	Equipment Maintenance	37,423	33,571	33,550	20,575	40,350	40,350	6,800	20.3%
5209	Building & Grounds Maintenance	5,701	6,489	7,700	3,850	7,700	7,700	-	0.0%
5210	Professional Services	54,617	59,936	47,500	36,250	65,500	77,500	30,000	63.2%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5213	Survey and Appraisal	1,100	1,150	1,200	600	1,200	1,200	-	0.0%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5217	Electricity	175,988	201,163	219,077	97,612	190,434	209,477	(9,600)	-4.4%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5226	Testing and Analysis	12,526	16,459	17,000	8,500	17,000	17,000	-	0.0%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	10,417	8,563	8,400	4,200	9,400	9,400	1,000	11.9%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,793	1,331	1,700	850	1,900	1,900	200	11.8%
5603	Employee Training	5,783	1,051	5,200	2,600	5,200	5,200	-	0.0%
5606	Bad Debt Expenses	13,455	(4,741)	12,000	6,000	12,000	12,000	-	0.0%
	Total Maint. and Operations	678,546	642,145	752,643	395,361	730,503	779,946	27,303	3.6%
C/O and Transfers									
5106	Leave Cash Out	7,089	9,930	14,207	7,875	57,790	63,736	49,529	348.6%
5241	GF Admin Fees	290,905	292,014	303,587	162,101	300,383	309,228	5,640	1.9%
5990	Transfers To	111,314	99,182	224,204	13,214	17,957	17,976	(206,228)	-92.0%
	Total Others	409,308	401,127	541,998	183,190	376,131	390,939	(151,059)	-27.9%
Total		2,051,899	2,043,025	2,320,278	1,044,865	2,066,053	2,166,994	(153,284)	-6.6%

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
SEWER COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	FULL-YEAR 1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	ADOPTED 7/1/21 - 6/30/22	ADOPTED 7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	435,882	489,973	504,076	239,560	470,280	485,601	(18,475)	-3.7%
5102	Fringe Benefits	274,623	279,346	293,270	132,650	289,686	304,011	10,740	3.7%
5103	Part-time Wages	10,739	11,003	13,550	6,775	12,842	12,945	(605)	-4.5%
5104	Part-time Benefits	1,290	1,296	1,793	897	1,558	1,571	(223)	-12.4%
5105	Overtime	18,860	29,247	23,254	11,422	23,434	23,434	180	0.8%
5107	Part-time Overtime	574	477	-	-	-	-	-	0.0%
5108	Unemployment Benefits	1,090	4,326	-	-	-	-	-	0.0%
5112	PERS Relief	28,828	39,815	-	-	-	-	-	0.0%
	Total Salaries and Benefits	771,886	855,483	835,944	391,304	797,801	827,562	(8,383)	-1.0%
Maintenance and Operations									
5201	Office Supplies	395	537	1,100	550	1,100	1,100	-	0.0%
5202	Operating Supplies	25,617	22,395	50,900	25,450	51,300	51,300	400	0.8%
5203	Fuel and Lube	25,322	28,734	25,000	15,000	25,000	25,000	-	0.0%
5204	Chemicals	52,761	52,942	55,000	27,500	55,000	55,000	-	0.0%
5207	Vehicle and Boat Maintenance	398	145	250	125	250	250	-	0.0%
5208	Equipment Maintenance	41,798	41,416	39,400	19,700	39,400	39,400	-	0.0%
5209	Building & Grounds Maintenance	3,685	2,875	3,800	1,900	3,800	3,800	-	0.0%
5210	Professional Services	20,951	27,332	85,859	88,544	95,259	52,700	(33,159)	-38.6%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5217	Electricity	260,135	279,496	270,069	125,869	255,627	281,190	11,121	4.1%
5218	Water	640	701	612	387	560	560	(52)	-8.5%
5219	Sewer	532	599	522	345	444	444	(78)	-15.0%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5226	Testing and Analysis	2,012	6,900	6,500	3,250	6,500	6,500	-	0.0%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	4,681	4,397	4,800	2,400	4,800	4,800	-	0.0%
5234	Record and Permits	7,920	7,920	8,075	8,075	8,075	8,075	-	0.0%
5235	Membership Dues	444	300	700	350	700	700	-	0.0%
5236	Transportation	1,193	64	1,000	500	1,000	1,000	-	0.0%
5237	Subsistence	960	833	1,000	500	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,128	17,868	20,000	1,000	20,000	20,000	-	0.0%
5601	Uniform	80	212	350	175	350	350	-	0.0%
5602	Safety Equipment	1,318	2,512	2,650	1,325	2,650	2,650	-	0.0%
5603	Employee Training	7,997	4,348	8,000	4,000	8,000	8,000	-	0.0%
5606	Bad Debt Expenses	6,254	(3,851)	2,500	1,250	2,500	2,500	-	0.0%
	Total Maint. and Operations	523,132	537,122	636,282	361,038	635,087	621,625	(14,656)	-2.3%
C/O and Transfers									
5106	Leave Cash Out	7,770	10,880	15,102	8,242	14,236	13,020	(2,082)	-13.8%
5241	GF Admin Fees	226,141	232,276	241,482	141,533	287,977	296,491	55,010	22.8%
5990	Transfers To	188,071	33,389	59,808	278	5,073	5,088	(54,720)	-91.5%
	Total Others	421,982	276,544	316,391	150,053	307,285	314,598	(1,793)	-0.6%
	Total	1,717,000	1,669,150	1,788,617	902,395	1,740,172	1,763,785	(24,832)	-1.4%

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0400 - WATER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	61,972	63,448	68,340	32,105	60,757	63,607	(4,733)	-6.9%
5102	Fringe Benefits	34,383	33,926	37,714	16,959	35,944	37,985	271	0.7%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	310	132	355	178	355	355	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	5,438	5,226	-	-	-	-	-	0.0%
	Total Salaries and Benefits	103,653	103,380	106,409	49,242	97,057	101,947	(4,462)	-4.2%
Maintenance and Operations									
5201	Office Supplies	(698)	1,027	1,750	875	1,750	1,750	-	0.0%
5202	Operating Supplies	14	174	750	375	750	750	-	0.0%
5208	Equipment Maintenance	-	-	250	125	250	250	-	0.0%
5210	Professional Services	6,349	4,378	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	8,937	13,086	8,000	5,000	9,000	9,000	1,000	12.5%
5216	Freight and Postage	70	417	500	250	500	500	-	0.0%
5221	Property Insurance	11,705	14,088	13,936	7,768	8,276	9,104	(4,833)	-34.7%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,526	1,519	3,364	1,620	5,207	5,728	2,364	70.3%
5227	Advertising	1,083	-	750	375	1,000	1,000	250	33.3%
5231	Tools and Equipment	87	457	900	450	900	900	-	0.0%
5233	Computer Related Items	74	-	750	375	750	750	-	0.0%
5234	Record and Permits	150	150	250	125	250	250	-	0.0%
5235	Membership Dues	588	944	1,000	500	1,000	1,000	-	0.0%
5236	Transportation	961	-	800	400	800	800	-	0.0%
5237	Subsistence	419	35	350	175	750	750	400	114.3%
5252	Credit Card Expenses	17,128	17,868	25,000	12,500	25,000	25,000	-	0.0%
5602	Safety Equipment	1,151	730	900	450	1,100	1,100	200	22.2%
5603	Employee Training	1,399	812	1,500	750	1,500	1,500	-	0.0%
5606	Bad Debt Expenses	13,455	(4,741)	12,000	6,000	12,000	12,000	-	0.0%
	Total Maintenance and Operations	92,050	73,463	106,766	63,550	104,969	108,369	1,603	1.5%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	84,252	81,240	206,071	-	-	-	(206,071)	-100.0%
	<i>Transfer to Reserves for Energy Project Repay</i>	12,398	12,398	12,398	12,398	12,398	12,398		
	<i>Transfer to Revolving Energy Fund</i>	469	469	469	469	469	469		
	<i>Transfer to GF PW Maint. (Direct)</i>	5,000	5,000	5,000	-	5,000	5,000		
	<i>Transfer to Health Insurance Fund</i>	9,195	76	267	347	91	109		
	Total C/O, Transfers & Reserves	111,314	99,182	224,204	13,214	17,957	17,976	(206,228)	-92.0%
Others									
5106	Leave Cash Out	7,089	9,930	14,207	7,875	57,790	63,736	49,529	348.6%
5241	GF Admin Fees	290,905	292,014	303,587	162,101	300,383	309,228	5,640	1.9%
	Total Others	297,994	301,944	317,794	169,976	358,173	372,963	55,169	17.4%
	Total	605,011	577,970	755,173	295,981	578,156	601,255	(2,859)	-0.38%

FY22/23 Budget Notes
5227 - Increase in PSA messaging cost
5237 - Per Diem for two operator for training/travel
5602 - Increase expenses due to Covid

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND										
DEPT 0401 - WATER TREATMENT PLANT										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	FULL-YEAR 1/1/21 - 12/31/21	TRUNCATED 1/1/21 - 6/30/21	ADOPTED 7/1/21 - 6/30/22	ADOPTED 7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	165,467	189,409	187,170	91,005	170,324	176,246	(10,924)	-5.8%	
5102	Fringe Benefits	105,633	107,819	109,391	50,153	106,876	112,317	2,926	2.7%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	17,658	19,678	15,235	8,338	16,314	16,475	1,239	8.1%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	972	2,268	-	-	-	-	-	0.0%	
5112	PERS Relief	11,609	16,038	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	301,338	335,213	311,797	149,496	293,515	305,038	(6,759)	-2.2%	
Maintenance and Operations										
5202	Operating Supplies	10,642	8,156	10,000	5,000	10,000	10,000	-	0.0%	
5203	Fuel and Lube	21,621	27,631	26,000	15,000	26,000	26,000	-	0.0%	
5204	Chemicals	116,335	127,941	160,000	80,000	135,000	150,000	(10,000)	-6.3%	
5207	Vehicle and Boat Maintenance	472	249	500	250	500	500	-	0.0%	
5208	Equipment Maintenance	23,056	17,290	23,000	11,500	23,000	23,000	-	0.0%	
5209	Building & Grounds Maintenance	3,013	3,033	3,000	1,500	3,000	3,000	-	0.0%	
5210	Professional Services	22,296	26,665	25,000	25,000	30,000	30,000	5,000	20.0%	
5217	Electricity	86,986	88,873	102,689	45,917	93,124	102,436	(253)	-0.2%	
5603	Employee Training	2,913	239	2,500	1,250	2,500	2,500	-	0.0%	
	Total Maintenance and Operations	287,335	300,076	352,689	185,417	323,124	347,436	(5,253)	-1.5%	
	Total	588,673	635,289	664,486	334,913	616,638	652,474	(12,012)	-1.81%	

FY22 Budget Notes
5204 - Chemical cost based on 2020 expenses.

FY23 Budget Notes
5204 - Cost raise for additional DBP reduction chemicals.

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND										
DEPT 0402 - WATER SYSTEM TESTING										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%	
Maintenance and Operations										
5202	Operating Supplies	5,023	5,766	5,900	2,950	5,900	5,900	-	0.0%	
5208	Equipment Maintenance	3,627	5,135	4,000	2,000	4,000	4,000	-	0.0%	
5210	Professional Services	18	609	500	250	500	500	-	0.0%	
5226	Testing and Analysis	12,526	16,459	17,000	8,500	17,000	17,000	-	0.0%	
	Total Maintenance and Operations	21,194	27,969	27,400	13,700	27,400	27,400	-	0.0%	
	Total	21,194	27,969	27,400	13,700	27,400	27,400	-	0.00%	

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0403 - PUMP STATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	13,830	15,441	14,821	7,325	13,635	14,188	(633)	-4.3%
5102	Fringe Benefits	8,868	8,636	9,139	4,211	9,055	9,551	412	4.5%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	165	56	600	300	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	887	1,190	-	-	-	-	-	0.0%
	Total Salaries and Benefits	23,751	25,323	24,561	11,836	23,290	24,340	(221)	-0.9%
Maintenance and Operations									
5202	Operating Supplies	647	184	500	250	500	500	-	0.0%
5203	Fuel and Lube	274	666	600	300	600	600	-	0.0%
5208	Equipment Maintenance	8,649	8,645	2,500	5,050	9,300	9,300	6,800	272.0%
5209	Building & Grounds Maintenance	1,076	1,696	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	53,248	58,916	67,483	25,537	56,928	62,621	(4,862)	-7.2%
5231	Tools and Equipment	877	601	500	250	500	500	-	0.0%
	Total Maintenance and Operations	64,771	70,707	73,583	32,387	69,828	75,521	1,938	2.6%
	Total	88,521	96,030	98,143	44,223	93,119	99,861	1,717	1.75%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0404 - WATER DISTRIBUTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	114,106	137,695	144,755	67,769	140,597	144,236	(519)	-0.4%
5102	Fringe Benefits	77,624	80,964	84,477	37,885	85,124	88,995	4,518	5.3%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	13,769	13,802	21,970	10,571	21,970	21,970	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,106	11,628	-	-	-	-	-	0.0%
	Total Salaries and Benefits	213,605	244,089	251,202	116,224	247,691	255,201	3,999	1.6%
Maintenance and Operations									
5202	Operating Supplies	44,886	36,254	22,500	13,750	30,000	30,000	7,500	33.3%
5208	Equipment Maintenance	1,611	782	2,000	1,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	774	1,048	1,500	750	1,500	1,500	-	0.0%
5210	Professional Services	407	23,719	7,000	3,500	20,000	20,000	13,000	185.7%
5217	Electricity	35,755	53,375	48,905	26,157	40,382	44,420	(4,485)	-9.2%
5231	Tools and Equipment	8,523	5,912	5,500	2,750	6,500	6,500	1,000	18.2%
	Total Maintenance and Operations	91,955	121,089	87,405	47,907	100,382	104,420	17,015	19.5%
	Total	305,560	365,178	338,606	164,131	348,073	359,621	21,015	6.21%

FY22/23 Budget Notes
 5202 - Increased based on past expenses and 3 yr avg
 5210 - Increased based on past expenses and 3 yr avg
 5231 - Increased based on past expenses and 3 yr avg

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0405 - WATER RESERVOIR									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	3,723	4,474	4,414	2,147	4,293	4,573	160	3.6%
5102	Fringe Benefits	2,931	2,869	3,139	1,417	3,232	3,450	310	9.9%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	31	-	-	419	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	238	344	-	-	-	-	-	0.0%
	Total Salaries and Benefits	6,923	7,687	7,553	3,983	7,526	8,023	470	6.2%
Maintenance and Operations									
5202	Operating Supplies	839	353	600	300	600	600	-	0.0%
5208	Equipment Maintenance	479	1,719	1,800	900	1,800	1,800	-	0.0%
5209	Building & Grounds Maintenance	838	711	1,200	600	1,200	1,200	-	0.0%
5210	Professional Services	11,823	-	5,000	2,500	5,000	17,000	12,000	240.0%
5213	Survey and Appraisal	1,100	1,150	1,200	600	1,200	1,200	-	0.0%
	Total Maintenance and Operations	15,080	3,933	9,800	4,900	9,800	21,800	12,000	122.4%
	Total	22,003	11,620	17,353	8,883	17,326	29,823	12,470	71.86%

FY23 Budget Notes
5210 - Increase \$12,000 in 2023 for the Tri Annual Dam Safety Inspection required by DNR

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0406 - WATER METERS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	75,508	54,691	79,394	27,000	55,923	57,859	(21,535)	-27.1%
5102	Fringe Benefits	47,581	37,801	47,257	17,733	40,999	43,201	(4,056)	-8.6%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,217	658	1,085	500	1,440	1,488	403	37.2%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,927	4,248	-	-	-	-	-	0.0%
	Total Salaries and Benefits	130,233	97,398	127,736	45,233	98,363	102,548	(25,188)	-19.7%
Maintenance and Operations									
5202	Operating Supplies	87,928	30,031	75,000	37,500	75,000	75,000	-	0.0%
5210	Professional Services	3,750	4,566	5,000	2,500	5,000	5,000	-	0.0%
5231	Tools and Equipment	930	1,593	1,500	750	1,500	1,500	-	0.0%
5602	Safety Equipment	642	601	800	400	800	800	-	0.0%
5603	Employee Training	1,470	-	1,200	600	1,200	1,200	-	0.0%
	Total Maintenance and Operations	94,720	36,792	83,500	41,750	83,500	83,500	-	0.0%
	Total	224,953	134,190	211,236	86,983	181,863	186,048	(25,188)	-11.92%

FY22 Budget Notes
5202 - New meter head install and commercial meter upgrade, carryover from 2020 (held from Covid)

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND										
DEPT 0407 - WATER HYDRANTS										
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget		
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23			
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits										
5101	Salary and Wages	108,151	110,325	121,758	56,855	116,931	120,435	(1,323)	-1.1%	
5102	Fringe Benefits	68,864	65,183	72,848	32,598	73,274	76,803	3,955	5.4%	
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%	
5105	Overtime	632	2,499	1,774	847	1,774	1,774	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,896	8,655	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	184,543	186,662	196,380	90,300	191,979	199,012	2,632	1.3%	
Maintenance and Operations										
5202	Operating Supplies	1,468	8,116	11,000	5,500	11,000	11,000	-	0.0%	
5210	Professional Services	9,973	-	500	250	500	500	-	0.0%	
	Total Maintenance and Operations	11,441	8,116	11,500	5,750	11,500	11,500	-	0.0%	
	Total	195,984	194,778	207,880	96,050	203,479	210,512	2,632	1.27%	

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0500 - SEWER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	Budget
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	50,713	63,448	68,340	32,105	60,757	63,607	(4,733)	-6.9%
5102	Fringe Benefits	30,565	33,960	37,714	16,959	35,944	37,985	271	0.7%
5103	Part-time Wages	1,371	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	170	-	-	-	-	-	-	0.0%
5105	Overtime	114	132	200	100	200	200	-	0.0%
5107	Part-time Overtime	9	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	648	-	-	-	-	-	0.0%
5112	PERS Relief	3,222	4,880	-	-	-	-	-	0.0%
	Total Salaries and Benefits	86,164	103,068	106,254	49,165	96,902	101,792	(4,462)	-4.2%
Maintenance and Operations									
5201	Office Supplies	395	537	1,100	550	1,100	1,100	-	0.0%
5202	Operating Supplies	-	-	800	400	800	800	-	0.0%
5210	Professional Services	3,133	3,563	4,500	2,250	4,500	4,500	-	0.0%
5211	Audit Services	17,121	11,334	17,469	17,469	18,343	19,260	1,791	10.3%
5215	Communications	4,778	5,448	5,500	2,750	5,500	5,500	-	0.0%
5216	Freight and Postage	354	272	350	250	500	500	150	42.9%
5221	Property Insurance	6,769	8,670	8,587	4,776	10,822	11,904	3,317	38.6%
5222	Auto Insurance	10,531	11,186	12,046	5,718	11,343	12,477	431	3.6%
5223	Liability Insurance	1,357	1,174	2,992	1,256	4,014	4,415	1,423	47.6%
5227	Advertising	-	364	1,250	625	1,250	1,250	-	0.0%
5231	Tools and Equipment	-	212	700	350	700	700	-	0.0%
5235	Membership Dues	444	300	700	350	700	700	-	0.0%
5236	Transportation	1,193	64	1,000	500	1,000	1,000	-	0.0%
5237	Subsistence	960	833	1,000	500	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,128	17,868	20,000	1,000	20,000	20,000	-	0.0%
5601	Uniform	80	212	350	175	350	350	-	0.0%
5602	Safety Equipment	1,063	2,041	2,300	1,150	2,300	2,300	-	0.0%
5603	Employee Training	7,997	4,348	8,000	4,000	8,000	8,000	-	0.0%
5606	Bad Debt Expenses	6,254	(3,851)	2,500	1,250	2,500	2,500	-	0.0%
	Total Maintenance and Operations	79,556	64,576	91,145	45,319	94,722	98,257	7,112	7.8%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>	155,164	14,856	54,594	-	-	-	(54,594)	-100.0%
	<i>Transfer to Reserves for Energy Project Repay</i>	787	551	-	-	-	-	-	-
	<i>Transfer to Revolving Energy Fund</i>	19,744	12,921	-	-	-	-	-	-
	<i>Transfer to GF PW Maint. (Direct)</i>	5,000	5,000	5,000	-	5,000	5,000	-	-
	<i>Transfer to Health Insurance Fund</i>	7,376	61	214	278	73	88	-	-
	Total C/O, Transfers & Reserves	188,071	33,389	59,808	278	5,073	5,088	(54,720)	-91.5%
Others									
5106	Leave Cash Out	7,770	10,880	15,102	8,242	14,236	13,020	(2,082)	-13.8%
5241	GF Admin Fees	226,141	232,276	241,482	141,533	287,977	296,491	55,010	22.8%
	Total Others	233,911	243,156	256,583	149,774	302,212	309,511	52,927	20.6%
	Total	587,702	444,189	513,791	244,536	498,908	514,647	2,649	0.52%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0501 - SEWER PLANT OPERATIONS									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	Budget
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	174,998	196,512	191,796	94,084	176,798	183,151	(8,645)	-4.5%
5102	Fringe Benefits	112,855	113,387	114,148	52,530	112,629	118,464	4,316	3.8%
5103	Part-time Wages	9,368	11,003	13,550	6,775	12,842	12,945	(605)	-4.5%
5104	Part-time Benefits	1,120	1,296	1,793	897	1,558	1,571	(223)	-12.4%
5105	Overtime	14,889	19,083	14,410	7,000	14,590	14,590	180	1.2%
5107	Part-time Overtime	565	477	-	-	-	-	-	0.0%
5108	Unemployment Benefits	1,090	3,678	-	-	-	-	-	0.0%
5112	PERS Relief	12,038	16,504	-	-	-	-	-	0.0%
	Total Salaries and Benefits	326,922	361,939	335,697	161,286	318,418	330,721	(4,976)	-1.5%
Maintenance and Operations									
5202	Operating Supplies	6,860	7,136	8,000	4,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	25,322	28,734	25,000	15,000	25,000	25,000	-	0.0%
5204	Chemicals	52,761	52,942	55,000	27,500	55,000	55,000	-	0.0%
5207	Vehicle and Boat Maintenance	398	145	250	125	250	250	-	0.0%
5208	Equipment Maintenance	26,234	24,143	22,000	11,000	22,000	22,000	-	0.0%
5209	Building & Grounds Maintenance	2,006	1,669	2,000	1,000	2,000	2,000	-	0.0%
5210	Professional Services	4,542	10,311	6,300	12,485	15,700	15,700	9,400	149.2%
5217	Electricity	238,146	254,916	243,267	114,379	233,193	256,513	13,246	5.4%
5218	Water	640	701	612	387	560	560	(52)	-8.5%
5219	Sewer	532	599	522	345	444	444	(78)	-15.0%
5226	Testing and Analysis	-	26	-	-	-	-	-	0.0%
5231	Tools and Equipment	906	755	900	450	900	900	-	0.0%
5234	Record and Permits	7,920	7,920	8,075	8,075	8,075	8,075	-	0.0%
5602	Safety Equipment	256	471	350	175	350	350	-	0.0%
	Total Maintenance and Operations	366,522	390,467	372,276	194,920	371,472	394,791	22,516	6.0%
	Total	693,445	752,406	707,973	356,207	689,890	725,512	17,539	2.5%

FY22/23 Budget Notes
 5210 - Increase for service contract with Merian for STP HVAC \$9,400
 5234 - ADEC Operating fee for the STP

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0502 - SEWER SYSTEM TESTING									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	(0)	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	(0)	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5202	Operating Supplies	5,684	5,562	5,500	2,750	5,500	5,500	-	0.0%
5210	Professional Services	1,539	560	2,500	1,250	2,500	2,500	-	0.0%
5226	Testing and Analysis	2,012	6,874	6,500	3,250	6,500	6,500	-	0.0%
	Total Maintenance and Operations	9,235	12,997	14,500	7,250	14,500	14,500	-	0.0%
	Total	9,235	12,997	14,500	7,250	14,500	14,500	-	0.0%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0503 - SEWER LIFT STATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	87,761	95,532	101,951	47,000	94,894	97,332	(4,619)	-4.5%
5102	Fringe Benefits	53,534	53,971	57,874	25,751	56,913	59,478	1,604	2.8%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	1,646	3,690	5,000	2,500	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,668	7,622	-	-	-	-	-	0.0%
	Total Salaries and Benefits	148,608	160,814	164,825	75,252	156,806	161,810	(3,015)	-1.8%
Maintenance and Operations									
5202	Operating Supplies	6,108	9,295	11,600	5,800	12,000	12,000	400	3.4%
5208	Equipment Maintenance	15,565	15,686	16,000	8,000	16,000	16,000	-	0.0%
5209	Building & Grounds Maintenance	1,679	1,206	1,800	900	1,800	1,800	-	0.0%
5217	Electricity	21,460	24,106	26,196	11,217	21,873	24,060	(2,136)	-8.2%
5231	Tools and Equipment	726	1,395	1,600	800	1,600	1,600	-	0.0%
	Total Maintenance and Operations	45,539	51,688	57,196	26,717	53,273	55,460	(1,736)	-3.0%
	Total	194,147	212,502	222,021	101,968	210,079	217,270	(4,751)	-2.1%

FY22/23 Budget Notes
5202 - Increased based on 3 yr avg

City of Homer
FY22/23 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0504 - COLLECTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	122,410	134,481	141,989	66,370	137,831	141,510	(479)	-0.3%
5102	Fringe Benefits	77,669	78,028	83,535	37,409	84,200	88,084	4,549	5.4%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	2,212	6,344	3,644	1,822	3,644	3,644	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,900	10,809	-	-	-	-	-	0.0%
	Total Salaries and Benefits	210,191	229,662	229,168	105,601	225,675	233,238	4,071	1.8%
Maintenance and Operations									
5202	Operating Supplies	6,965	401	25,000	12,500	25,000	25,000	-	0.0%
5208	Equipment Maintenance	-	1,586	1,400	700	1,400	1,400	-	0.0%
5210	Professional Services	11,737	12,898	72,559	72,559	72,559	30,000	(42,559)	-58.7%
5217	Electricity	529	474	605	273	561	617	12	2.0%
5231	Tools and Equipment	3,049	2,034	1,600	800	1,600	1,600	-	0.0%
	Total Maintenance and Operations	22,280	17,394	101,164	86,832	101,120	58,617	(42,547)	-42.1%
	Total	232,471	247,056	330,332	192,433	326,795	291,856	(38,476)	-11.6%

FY22 Budget Notes
5210 - Kachemak City Tri annual septic pumping \$42,559 - 146 tanks @ \$265/tank plus 10% of highest bid from 2018 contract to account for increased cost from 3 years ago

Enterprise Fund Port and Harbor

Mission:

To provide safe port and harbor facilities for our commercial and recreational users, to manage and maintain these facilities cost effectively, and to administer tariffs and procedures fairly and equitably for all.

Functions and Responsibilities:

Operate and manage the port and harbor facilities, including: the docks, the small boat harbor, spit land, warehouse(s), port terminal, vessel grids, ice plant and fuel facilities.

There are numerous components of the Port & Harbor Fund:

- Administration (0600) - Manages, maintains and operates the port.
- Harbor (0601) - Harbor officers provide security, tow, first response to fire, medical and other emergencies 24/7/365. Harbor Officers monitor arrivals, departures, and moorages, and they repair grids.
- Pioneer Dock (0602) - Berths the Coast Guard Tenders, the Alaska Marine Highway Ferries, and fuel barges.
- Fish Dock (0603) - Costs associated with the Fish Dock are cranes, ice and cold storage. Revenues are derived from wharfage charges, crane rental, ice sales and cold storage rental.
- Deep Water Dock (0604) - Provides 345 feet of dock face for moorings vessels on three sides. The “inside berth” provides 210 feet of additional moorage space.
- Outfall Line (0605) - Tracks expenses associated with the outfall line that deposits fish waste from grinder and the lift/pump station, plus preventive maintenance and utilities.
- Fish Grinder (0606) - Track expenses associated with the fish grinder operation per ADFG grant requirements.
- Harbor Maintenance (0611) - Provides the labor and operation expenses associated with maintenance of the harbor facilities, including all floats, ramps, transient moorages, and grids. This includes operating expenses such as fuel, utilities, boat, building and grounds maintenance, and used oil disposal/collections.
- Pioneer Dock Maintenance (0612) – Tracks the maintenance costs of Pioneer Dock.
- Deep Water Dock Maintenance (0614) – Tracks the maintenance costs of the Deep Water Dock.
- Load and Launch Ramp (0615) – Tracks the revenues and expenses of Load and Launch activities.

Future Considerations:

- Lack of moorage space for all size class of vessels
- Lack of adequate parking that occurs during the summer months around the harbor basin
- Lack of funding in harbor reserves to replace moorage systems that are overdue for upgrade
- Build a comprehensive replacement list for harbor float systems that will give us a clear timeline for a replacement schedule
- Re-submit for the municipal harbor Tier II grant for cathodic protection in the harbor basin
- Do an underwater dock survey of the Pioneer Dock, Deep Water Dock, and Fish Dock; inspect for wear and inspect passive cathodic protection systems
- Begin serious discussions on tsunami escape towers for shelter in place options on the Spit in the case of emergency tsunami evacuation

FY20/21 Accomplishments:

- ✓ Managed to keep the Port and Harbor safely operational with services provided to the public all throughout the pandemic
- ✓ Exceeded our overall revenue projections in spite of the pandemic
- ✓ Completed the design and engineering for the barge mooring and haul out project
- ✓ Safely evacuated the Spit in the summer for an emergency Tsunami warning event
- ✓ Began optimizing ice plant efficiency based on the 2019 completed engineering report
- ✓ Hired and worked with J&H Consulting to promote City of Homer interests and Port projects to Alaskan and Federal legislators
- ✓ Increased tenant occupancy and revenues for leased land on the Spit, including acquiring a new tenant for the Lot 12C Auction Block foreclosed property

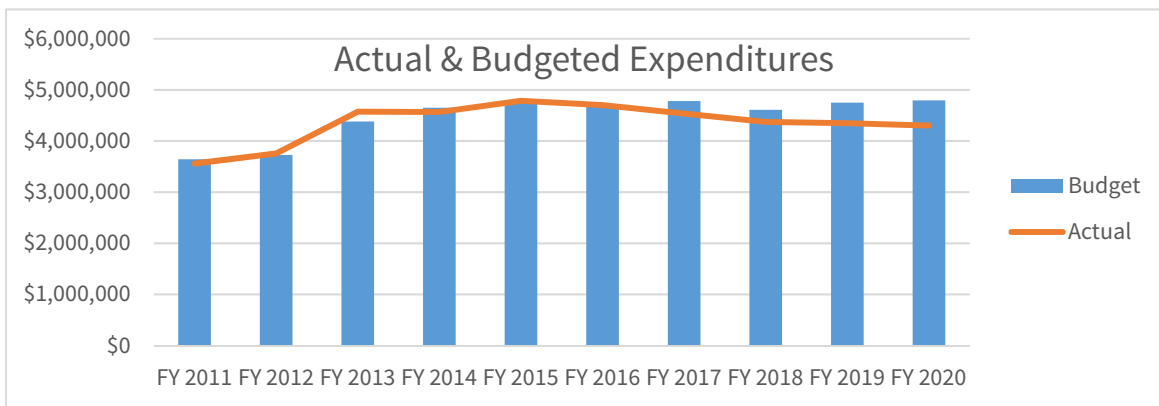
FY22/23 Goals and Objectives:

- Keep the pressure on the State and Federal delegation to launch the Port expansion study in 2022
- Hire an owner representative to help steer the General Investigation study through the Army Corps of Engineers process once we launch
- Re-assess all Admin Fees to the City. Educate and research, with Council’s help, fiscal solutions that allow the Enterprise to retain more dollars in our reserves each year, with an end goal that the General Fund won’t have to shoulder the project cost burden down the road as aging infrastructure comes due for replacement
- Install perforated pipe and fill in ditches along Freight Dock Road to create additional parking
- Re-submit for a municipal harbors grant to complete the harbor cathodic protection project
- Spit Comprehensive Planning:
 - Complete a parking study and implement changes that will increase revenues to the Port and Harbor fund
 - Research and report to the Port and Harbor Advisory Commission options for additional revenues for the Enterprise

Enterprise Fund Port and Harbor

Performance Measures	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Seasonal Parking Pass Revenues	\$18,968	\$23,019	\$25,435	\$28,628	\$28,555
Crane Hours	2,143	1,848	1,657	1,710	1,389
Stall Wait List	178	187	214	246	271
Load and Launch Revenues	\$130,046	\$128,107	\$123,337	\$125,034	\$128,483

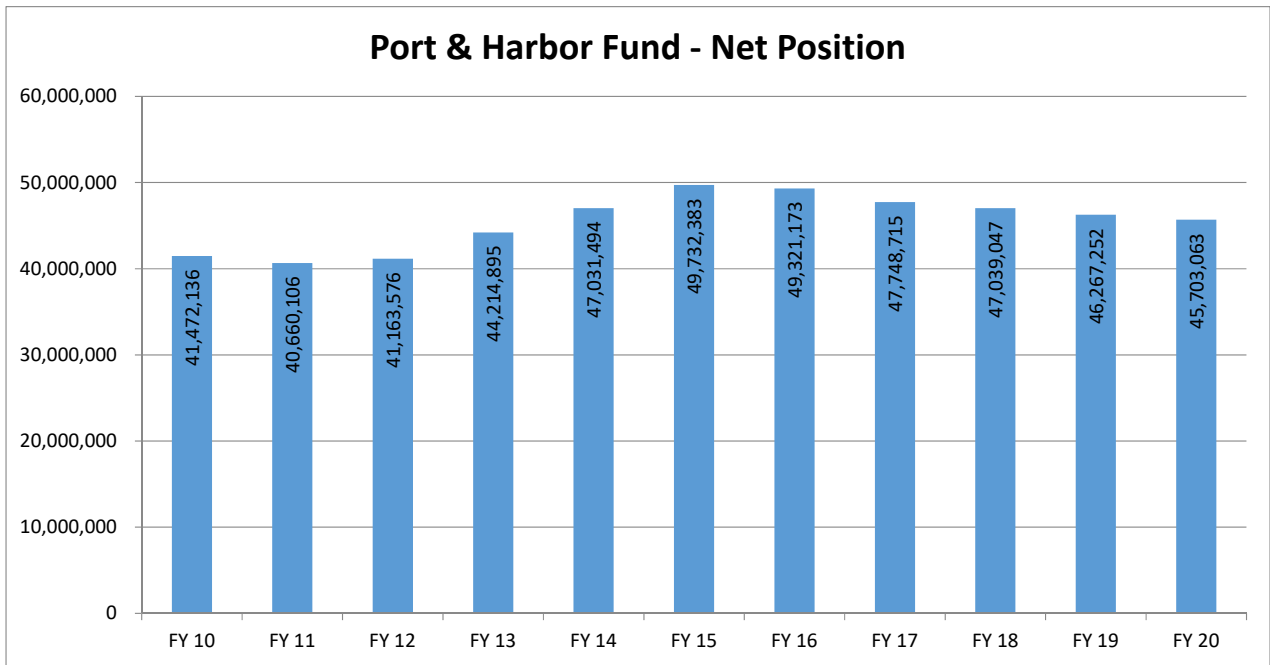
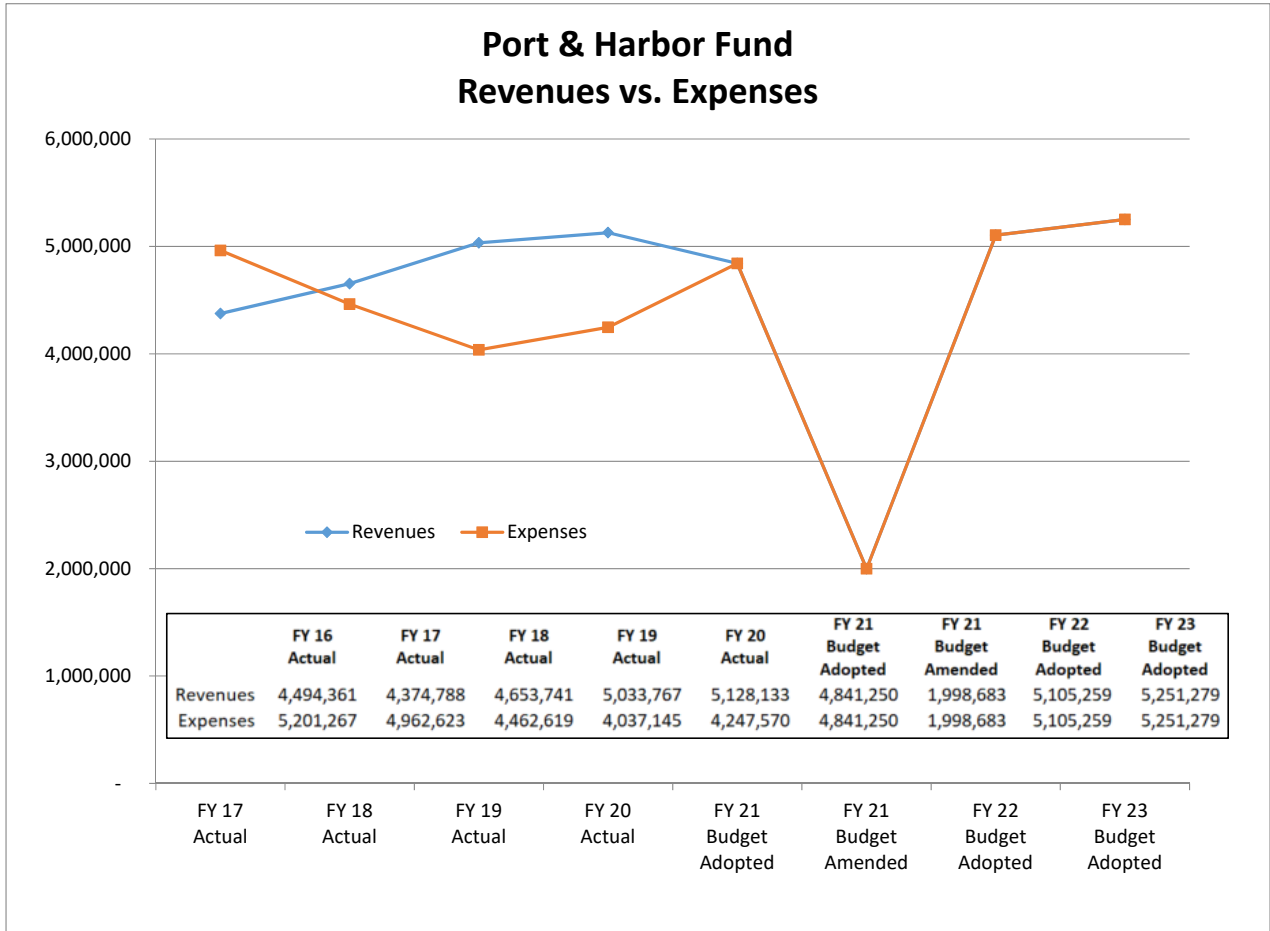
Full time Equivalent (FTE)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Port and Harbor Administration	5	5	5	5	5
Harbor Officers	6	6	6	6	6
Port Maintenance	3	3	3	3	3
Fish Dock	3	3	3	3	3



City of Homer
FY22/23 Operating Budget

Port & Harbor All Funds Combined (400, 456, 452)					
	FY 22				
	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	452-0374	
Revenue					
Total Operating Revenue	<u>4,899,475</u>				<u>4,899,475</u>
Operating Expenses before Depreciation:					
Personnel	1,983,783				1,983,783
Operations & Maintenance	1,529,949	505,000		107,000	2,141,949
Debt Service			291,900		291,900
Other Charges	453,392				453,392
Total Operating Expenses	<u>3,967,124</u>	<u>505,000</u>	<u>291,900</u>	<u>107,000</u>	<u>4,871,024</u>
Operating Income before Depreciation:	<u>932,351</u>	<u>(505,000)</u>	<u>(291,900)</u>	<u>(107,000)</u>	<u>28,451</u>
Depreciation Expense	2,156,999				2,156,999
Earnings from Operations	<u>(1,224,648)</u>	<u>(505,000)</u>	<u>(291,900)</u>	<u>(107,000)</u>	<u>(2,128,548)</u>
Total Non - Operating Revenue	205,784				205,784
Earnings before transfers	<u>(1,018,864)</u>	<u>(505,000)</u>	<u>(291,900)</u>	<u>(107,000)</u>	<u>(1,922,764)</u>
Depreciation Reserves	(701,090)	671,090		30,000	0
Repayment of Energy Funds	(1,341)				(1,341)
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(69,285)				(69,285)
Leave Cash Out Bank	(66,243)				(66,243)
Change in Net Assets	<u>(2,156,823)</u>	<u>166,090</u>	<u>8,100</u>	<u>(77,000)</u>	<u>(2,059,633)</u>
Port & Harbor All Funds Combined (400, 456, 452)					
	FY 23				
	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	452-0374	
Revenue					
Total Operating Revenue	<u>5,040,977</u>				<u>5,040,977</u>
Operating Expenses before Depreciation:					
Personnel	2,048,268				2,048,268
Operations & Maintenance	1,604,036	-		-	1,604,036
Debt Service	0		290,300		290,300
Other Charges	465,339				465,339
Total Operating Expenses	<u>4,117,642</u>	<u>0</u>	<u>290,300</u>	<u>0</u>	<u>4,407,942</u>
Operating Income before Depreciation:	<u>923,335</u>	<u>0</u>	<u>(290,300)</u>	<u>0</u>	<u>633,035</u>
Depreciation Expense	2,156,999				2,156,999
Earnings from Operations	<u>(1,233,664)</u>	<u>0</u>	<u>(290,300)</u>	<u>0</u>	<u>(1,523,964)</u>
Total Non - Operating Revenue	210,302				210,302
Earnings before transfers	<u>(1,023,362)</u>	<u>0</u>	<u>(290,300)</u>	<u>0</u>	<u>(1,313,662)</u>
Depreciation Reserves	(704,075)	674,075		30,000	0
Repayment of Energy Funds	0				0
Bond Reserves	(300,000)		300,000		0
Loan Payment to General Fund	(67,325)				(67,325)
Leave Cash Out Bank	(62,025)				(62,025)
Change in Net Assets	<u>(2,156,787)</u>	<u>674,075</u>	<u>9,700</u>	<u>30,000</u>	<u>(1,443,012)</u>

**City of Homer
FY22/23 Operating Budget**



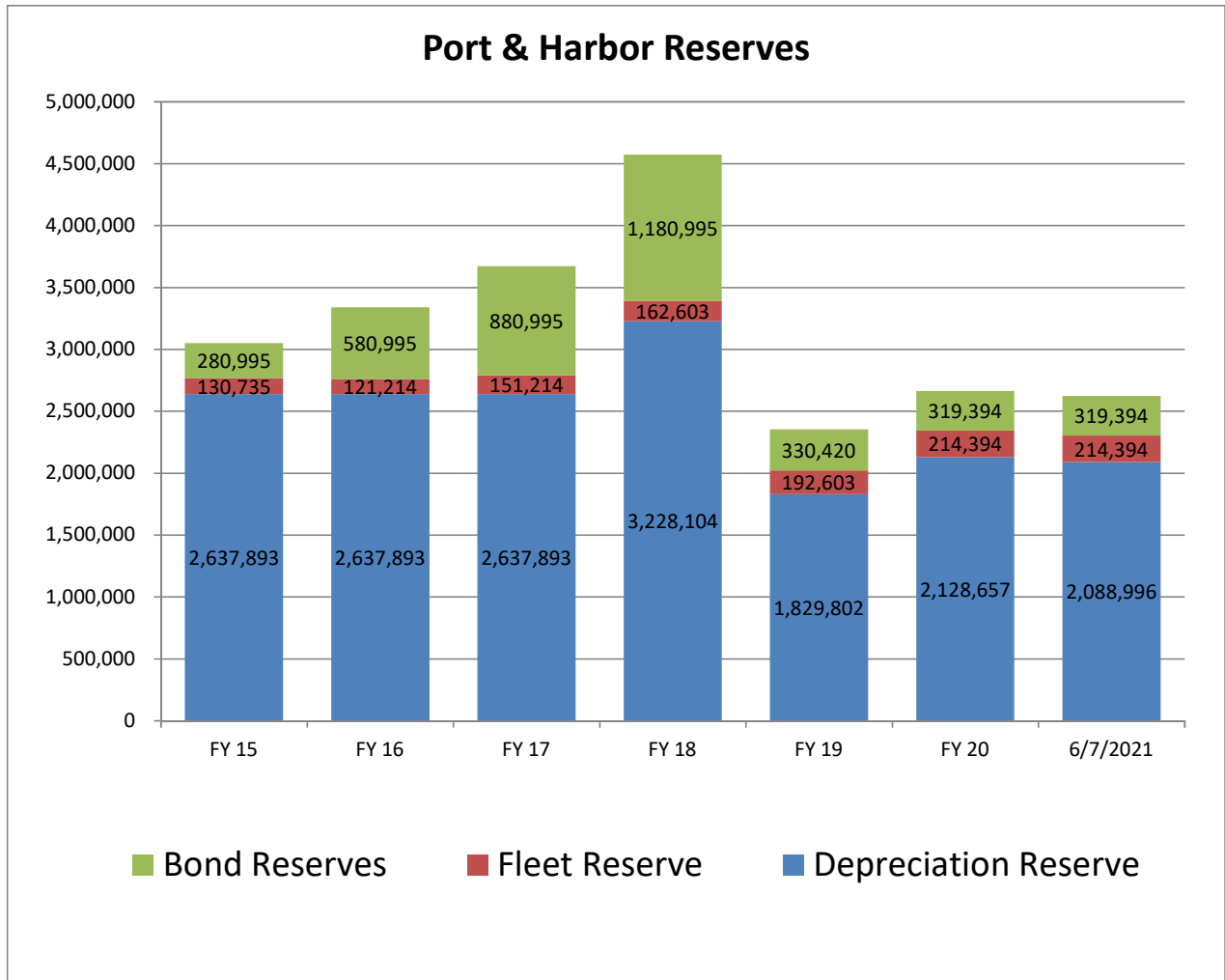
An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
FY22/23 Operating Budget**

Fiscal Year	Depreciation Reserve	Fleet Reserve	Bond Reserves	Total
FY 12	1,583,525	87,194	500,000	2,170,718
FY 13	1,761,102	90,195	827,672	2,678,969
FY 14	3,354,254	102,892	267,045	3,724,191
FY 15	2,637,893	130,735	280,995	3,049,623
FY 16	2,637,893	121,214	580,995	3,340,102
FY 17	2,637,893	151,214	880,995	3,670,102
FY 18	3,228,104	162,603	1,180,995	4,571,702
FY 19	1,829,802	192,603	330,420	2,352,825
FY 20	2,128,657	214,394	319,394	2,662,445
6/7/2021	2,088,996	214,394	319,394	2,622,783



City of Homer
FY22/23 Operating Budget

**FUND 400
PORT & HARBOR FUND
COMBINED STATEMENT**

	FY19	FY20	FY21	FY21	FY22	FY23
	1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Port & Harbor Revenue						
Total Operating Revenue	4,745,785	4,824,611	4,651,733	1,549,763	4,899,475	5,040,977
Operating Expenses						
Personnel	1,661,783	1,648,557	2,028,560	963,562	1,983,783	2,048,268
Operations & Maintenance	1,296,289	1,280,402	1,534,345	690,796	1,529,949	1,604,036
Debt Service						
Other Charges (Administrative Fees)	591,076	579,038	601,986	0	453,392	465,339
Total Operating Expenses	3,549,148	3,507,996	4,164,891	1,654,358	3,967,124	4,117,642
Operating Income (Loss) before Depreciation:	1,196,636	1,316,615	486,842	(104,594)	932,351	923,335
Depreciation Expense	2,156,999	2,156,999	2,156,999	2,156,999	2,156,999	2,156,999
Profit (Loss) from Operations:	(960,363)	(840,384)	(1,670,157)	(2,261,593)	(1,224,648)	(1,233,664)
Total Non-Operating Revenue	287,983	303,521	189,517	99,966	205,784	210,302
Profit (Loss) from Operations Before Transfers:	(672,380)	(536,862)	(1,480,640)	(2,161,627)	(1,018,864)	(1,023,362)
Transfers to...						
Capital Contributions	49,062					
Depreciation Reserves	38,301	333,328	267,651	26,354	701,090	704,075
Repayment of Energy Funds	3,811	4,303	1,341	1,341	1,341	0
Bond Reserves	300,000	300,000	300,000	225,000	300,000	300,000
Loan Payment to General Fund	98,817	70,338	70,338	70,338	69,285	67,325
Leave Cash Out Bank	29,241	31,457	36,513	20,620	66,243	62,025
Transfers to Health Insurance Fund	17,826	147	517	673	176	212
Change in Net Assets	(1,111,314)	(1,276,436)	(2,157,000)	(2,505,952)	(2,156,999)	(2,156,999)
Ending Net Assets	46,267,252	44,990,816	42,833,816	42,484,864	40,327,865	38,170,866

Current Assets - Current Liabilities

	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Current Assets:									
Cash	1,550,237	1,779,297	1,588,696	-	839,847	1,588,940	1,426,146	1,942,518	3,016,325
Receivables:									
Trade	345,545	211,923	187,104	152,790	229,177	139,964	242,443	315,287	245,744
Litigation Settlement									
Accrued Interest									
Grants	779,990	1,109,211	3,660,958	1,571,369	533,821	7,514	233,305	35,784	68
Net Receivables	1,125,535	1,321,134	3,848,062	1,724,159	762,998	147,478	475,748	351,071	245,812
Inventory	14,712	15,647	14,431	14,431	11,046	11,359	13,419	-	-
Due to other funds									
Prepaid Items	47,981	48,607	48,251	67,121	33,638	17,683	45,403	63,945	100,405
Bond Reserve		293,697	293,697	306,074	309,779	312,725	290,100	317,980	317,980
Total Current Assets	\$ 2,738,465	\$ 3,458,382	\$ 5,793,137	\$ 2,111,785	\$ 1,957,308	\$ 2,078,185	\$ 2,250,816	\$ 2,675,514	\$ 3,680,522
Current Liabilities:									
Due to other funds	-			502,221	-	-	-	-	-
Accounts Payable	592,682	644,931	1,024,248	120,524	266,340	165,248	237,029	96,484	108,167
Accrued Liabilities	36,103	36,303	39,368	21,475	31,264	21,428	21,434	17,743	45,321
Accrued Leave	17,751	14,398	14,398	75,000	232,642	88,000	96,000	96,000	91,000
Accrued Interest Payable				-	12,671	12,321	11,790	11,358	10,842
Bonds Payable		130,000	130,000	135,000	140,000	140,000	145,000	150,000	16,000
Prepaid Berth	736,958	786,897	837,534	913,490	923,346	965,199	1,031,144	1,117,067	1,165,846
Current Portion Interfund Loan	3,291	3,291	3,291	62,091	62,091	62,091	66,939	33,291	36,255
Current Portion of Bonds Payable									
Current Portion of Capital Lease									
Deferred Revenue	18,000	18,000	18,000	18,000	216,000	18,000	18,000	18,000	18,000
Unearned Grant Revenue				83,507	96,553	151,813	-	-	-
Total Current Liabilities	\$ 1,404,785	\$ 1,633,820	\$ 2,066,839	\$ 1,931,308	\$ 1,980,907	\$ 1,624,100	\$ 1,627,336	\$ 1,539,943	\$ 1,491,431
Ending Fund Balance	\$ 1,333,680	\$ 1,824,562	\$ 3,726,298	\$ 180,477	\$ (23,599)	\$ 454,085	\$ 623,480	\$ 1,135,571	\$ 2,189,091

City of Homer
FY22/23 Operating Budget

FUND 400									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION								
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	430,667	463,319	407,732	256,831	460,000	460,000	52,268	12.8%
	Operating Revenue - Admin	448,667	481,319	425,732	274,831	478,000	478,000	52,268	12.3%
4527	PERS Revenue	70,760	90,217	-	-	-	-	-	0.0%
4634	Port Storage Fee	108,510	99,125	79,080	44,768	91,076	92,002	12,922	16.3%
4635	Port Impound Fee	-	-	-	68	-	-	-	0.0%
4705	Business Licenses	15	45	37	23	32	34	(3)	-7.6%
4801	Interest On Investments	23,299	37,796	5,725	14,000	23,461	24,531	18,806	328.5%
4901	Surplus Property	2,346	-	16,447	1,482	3,355	8,014	(8,433)	-51.3%
4902	Other Revenue	-	-	1,823	500	986	883	(939)	-51.5%
	Non-Operating Revenue - Admin	204,930	227,184	103,112	60,841	118,909	125,464	22,352	21.7%
0601	HARBOR								
4245	Waste Oil Disp	1,474	1,139	1,191	424	1,301	1,564	373	31.3%
4249	Oil Spill Recovery	465	109	423	155	155	296	(127)	-30.1%
4318	Parking Revenue	126,203	115,747	108,000	55,887	100,418	117,134	9,134	8.5%
4319	Electrical Supplies	2,859	2,726	2,600	929	2,053	2,298	(302)	-11.6%
4624	Berth Transient Monthly	541,244	587,406	559,528	258,331	606,202	625,600	66,072	11.8%
4625	Berth Reserved	1,362,047	1,443,635	1,352,309	-	1,537,910	1,587,123	234,814	17.4%
4626	Berth Transient Annual	218,570	271,277	251,141	92,621	279,956	288,914	37,773	15.0%
4627	Berth Transient Semi Annual	113,102	127,456	113,850	85,184	131,533	135,742	21,892	19.2%
4628	Berth Transient Daily	126,422	126,018	127,220	58,905	130,049	134,210	6,990	5.5%
4629	Metered Energy	87,155	101,891	87,664	57,235	86,007	91,546	3,882	4.4%
4644	Pumping	286	222	429	128	237	339	(89)	-20.9%
4645	Wooden Grid	5,768	4,773	6,899	3,529	5,921	6,185	(714)	-10.4%
4646	Commerical Ramp	40,845	60,233	34,327	30,000	60,000	60,000	25,673	74.8%
4647	Berth Wait List	12,547	13,309	10,977	9,414	12,097	12,055	1,078	9.8%
4648	Steel Grid Fees	10,385	8,302	9,828	5,612	9,232	9,121	(707)	-7.2%
4663	Trans Energy 110v	42,306	39,723	53,167	19,018	42,063	44,355	(8,812)	-16.6%
4664	Trans Energy 220v	33,553	20,310	29,868	17,475	31,268	28,194	(1,674)	-5.6%
4665	Trans Energy 208v	137,715	196,756	139,789	114,000	147,173	153,840	14,051	10.1%
4666	Commerical Ramp Wharfage	61,615	44,483	40,000	15,723	41,651	44,666	4,666	11.7%
	Operating Revenue - Harbor	2,924,561	3,165,514	2,929,210	824,571	3,225,225	3,343,182	413,971	14.1%
4802	Penalty/Int	8,883	6,265	16,861	5,280	14,279	13,598	(3,263)	-19.4%
4902	Other Revenue	74,170	70,073	69,544	33,846	72,596	71,241	1,696	2.4%
	Non-Operating Revenue - Harbor	83,052	76,338	86,405	39,125	86,875	84,838	(1,567)	-1.8%
0602	PIONEER DOCK								
4631	USCG Leases	36,494	37,087	37,370	18,192	36,205	36,808	(562)	-1.5%
4637	Seafood Wharfage-PD	-	-	-	-	-	-	-	0.0%
4638	PD Fuel Wharfage	242,469	169,379	250,510	86,052	232,023	232,477	(18,033)	-7.2%
4639	Pioneer Dock - Wharfage	-	-	333	-	-	-	(333)	-100.0%
4641	PD Water Sales	9,663	16,269	7,740	6,043	9,816	9,569	1,829	23.6%
4642	PD Docking	55,308	47,906	52,484	28,386	52,602	52,285	(199)	-0.4%
	Operating Revenue - Pioneer Dock	343,934	270,641	348,438	138,674	330,646	331,140	(17,299)	-5.0%
0603	FISH DOCK								
4620	Ice Sales	318,677	224,991	243,932	78,453	258,010	266,797	22,864	9.4%
4621	Cold Storage	16,001	21,314	18,490	14,906	17,306	17,705	(784)	-4.2%
4622	Crane Rental	206,818	162,314	208,787	68,388	194,544	197,594	(11,192)	-5.4%
4623	Card Access Fees	8,994	7,102	8,833	4,830	8,398	8,748	(85)	-1.0%
4637	Seafood Wharfage	19,796	11,890	21,874	8,874	16,482	16,795	(5,079)	-23.2%
4700	Other Wharfage Fish Dock	1,136	25,812	1,768	750	15,206	9,843	8,075	456.7%
	Operating Revenue - Fish Dock	571,422	453,422	503,684	176,200	509,946	517,482	13,798	2.7%
4206	Fish Tax	59,647	71,970	44,254	1,898	55,296	54,760	10,506	23.7%

City of Homer
FY22/23 Operating Budget

FUND 400									
REVENUE DETAIL BY LINE ITEM									
Sorted by Type									
A/C Num.	Revenue Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
0604	DEEP WATER DOCK								
4633	Stevedoring	15,320	6,245	13,024	1,551	12,225	14,080	1,056	8.1%
4637	Seafood Wharfage	-	-	419	-	419	558	140	33.3%
4640	Deep Water Dock Wharfage	5,008	116,271	12,210	4,000	33,245	37,314	25,105	205.6%
4643	Deep Water Dock Docking	185,451	96,863	176,008	40,000	96,000	100,000	(76,008)	-43.2%
4668	Dwd Water Sales	49,625	20,547	33,549	14,659	20,000	25,000	(8,549)	-25.5%
4672	Port Security Revenues	1,806	-	26,382	-	-	-	(26,382)	-100.0%
	Operating Revenue - DW Dock	257,210	239,926	261,590	60,210	161,889	176,953	(84,637)	-32.4%
0605	OUTFALL LINE								
4704	Outfall Line	4,800	7,200	4,800	4,800	4,800	4,800	-	0.0%
0606	FISH GRINDER								
4706	Fish Grinder	7,835	6,360	8,890	712	7,191	7,998	(891)	-10.0%
0615	LOAD AND LAUNCH RAMP								
4653	L & L Ramp Revenue	127,708	128,259	125,135	67,868	126,483	126,663	1,528	1.2%
	Operating Revenue - L & L Ramp	127,708	128,259	125,135	67,868	126,483	126,663	1,528	1.2%
	Transfer from Fund Balance	0	0	0	348,953	0	0	-	0.0%
	Total Revenues	5,033,767	5,128,133	4,841,250	1,998,683	5,105,259	5,251,279	410,029	8.5%

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
HARBOR COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	1,086,109	1,170,091	1,160,765	560,007	1,108,734	1,140,087	(20,678)	-1.8%
5102	Fringe Benefits	336,891	277,587	686,128	313,046	682,023	713,931	27,803	4.1%
5103	Part-time Wages	121,206	59,170	125,466	62,733	136,721	137,815	12,349	9.8%
5104	Part-time Benefits	15,645	7,953	15,638	7,819	15,742	15,868	230	1.5%
5105	Overtime	26,352	29,013	36,685	18,018	36,685	36,689	5	0.0%
5107	Part-time Overtime	1,579	1,120	3,879	1,939	3,879	3,879	-	0.0%
5108	Unemployment Benefits	3,241	13,405	-	-	-	-	-	0.0%
5112	PERS Relief	70,760	90,217	-	-	-	-	-	0.0%
	Total Salaries and Benefits	1,661,783	1,648,557	2,028,560	963,562	1,983,783	2,048,268	19,709	1.0%
Maintenance and Operations									
5201	Office Supplies	2,323	2,668	5,100	1,513	4,200	4,200	(900)	-17.6%
5202	Operating Supplies	22,746	17,131	30,500	10,740	26,000	26,000	(4,500)	-14.8%
5203	Fuel and Lube	32,754	33,044	32,900	17,659	35,300	36,300	3,400	10.3%
5204	Chemicals	4,432	2,983	6,000	4,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	22,594	27,030	17,000	9,614	25,000	25,000	8,000	47.1%
5208	Equipment Maintenance	40,611	51,852	62,000	25,268	63,000	63,000	1,000	1.6%
5209	Building & Grounds Maintenance	51,799	30,380	59,500	33,268	62,000	62,000	2,500	4.2%
5210	Professional Services	18,496	15,560	22,000	12,440	17,500	17,500	(4,500)	-20.5%
5211	Audit Services	27,647	22,668	34,939	34,939	36,686	38,520	3,581	10.3%
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	5,000	5,000	-	0.0%
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%
5215	Communications	6,458	7,875	7,000	2,519	8,000	8,000	1,000	14.3%
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%
5217	Electricity	533,580	607,698	661,324	315,358	591,546	650,701	(10,623)	-1.6%
5218	Water	114,405	87,092	97,279	31,935	99,581	99,581	2,301	2.4%
5219	Sewer	15,704	10,612	14,576	4,697	14,018	14,018	(557)	-3.8%
5220	Refuse and Disposal	47,446	49,062	63,300	21,500	63,300	63,300	-	0.0%
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%
5227	Advertising	8,623	3,833	7,000	3,100	7,000	7,000	-	0.0%
5231	Tools and Equipment	10,486	10,876	15,500	9,355	15,700	15,700	200	1.3%
5235	Membership Dues	5,909	4,089	5,750	2,616	4,500	4,500	(1,250)	-21.7%
5236	Transportation	7,247	3,888	9,500	3,241	9,200	9,200	(300)	-3.2%
5237	Subsistence	5,326	2,485	6,500	2,852	5,837	5,837	(663)	-10.2%
5238	Printing and Binding	1,119	1,342	6,500	2,000	3,500	3,500	(3,000)	-46.2%
5248	Lobbying	-	-	-	-	22,000	22,000	22,000	0.0%
5249	Oil Spill Response	1,222	1,338	2,000	1,000	1,000	1,000	(1,000)	-50.0%
5250	Camera Area Network	-	1,651	18,000	9,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	79,629	81,339	74,000	22,000	89,000	89,000	15,000	20.3%
5256	Waste Oil Disposal	46,131	36,526	45,000	15,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	23,532	17,421	15,000	7,500	25,000	25,000	10,000	66.7%
5287	Electrical Supplies	2,657	2,937	4,000	1,000	2,100	2,100	(1,900)	-47.5%
5601	Uniform	7,636	6,714	7,500	3,408	9,500	9,500	2,000	26.7%
5602	Safety Equipment	6,600	7,278	15,000	6,296	15,000	15,000	-	0.0%
5603	Employee Training	1,949	1,235	8,000	2,700	9,000	9,000	1,000	12.5%
5606	Bad Debt Expenses	16,187	9,709	30,000	7,000	30,000	30,000	-	0.0%
5627	Port Security	1,485	1,000	2,000	2,000	-	-	(2,000)	-100.0%
5635	Software	-	-	-	-	4,000	4,000	4,000	0.0%
5637	Diving Services	4,225	10,269	8,500	4,975	8,500	8,500	-	0.0%
5638	Signage Parking Delineation	15,319	12,781	15,500	10,000	15,500	15,500	-	0.0%
	Total Maint. and Operations	1,296,289	1,280,402	1,534,345	690,796	1,529,949	1,604,036	69,690	4.5%
C/O and Transfers									
5106	Leave Cash Out	29,241	31,457	36,513	20,620	66,243	62,025	25,513	69.9%
5241	GF Admin Fees	591,076	579,038	601,986	-	453,392	465,339	(136,648)	-22.7%
5990	Transfers To	458,755	708,116	639,846	323,705	1,071,892	1,071,612	431,766	67.5%
	Total Others	1,079,072	1,318,611	1,278,345	344,325	1,591,527	1,598,976	320,631	25.1%
	Total	4,037,145	4,247,570	4,841,250	1,998,683	5,105,259	5,251,279	3,252,597	162.7%

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0600 - ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	Budget
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	209,464	228,856	228,366	114,507	194,039	200,373	(27,993)	-12.3%
5102	Fringe Benefits	63,146	50,795	132,006	61,270	120,321	126,387	(5,619)	-4.3%
5103	Part-time Wages	-	-	2,661	1,331	2,661	2,683	21	0.8%
5104	Part-time Benefits	-	-	332	166	306	309	(23)	-6.9%
5105	Overtime	4,588	2,277	5,845	2,922	5,845	5,845	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	13,807	17,483	-	-	-	-	-	0.0%
	Total Salaries and Benefits	291,006	299,410	369,210	180,195	323,173	335,597	(33,613)	-9.1%
Maintenance and Operations									
5201	Office Supplies	1,182	1,442	2,500	680	2,500	2,500	-	0.0%
5202	Operating Supplies	1,250	2,026	2,500	555	2,500	2,500	-	0.0%
5209	Building & Grounds Maintenance	5,844	4,458	5,000	4,130	5,000	5,000	-	0.0%
5210	Professional Services	72	2,071	3,000	708	3,000	3,000	-	0.0%
5211	Audit Services	27,647	22,668	34,939	34,939	36,686	38,520	3,581	10.3%
5213	Survey and Appraisal	6,700	4,850	5,000	6,817	5,000	5,000	-	0.0%
5214	Rents & Leases	6,342	6,570	6,000	2,071	7,000	7,000	1,000	16.7%
5215	Communications	6,458	7,875	7,000	2,519	8,000	8,000	1,000	14.3%
5216	Freight and Postage	5,324	5,070	5,500	2,353	5,500	5,500	-	0.0%
5221	Property Insurance	43,999	54,891	54,126	30,344	64,722	71,194	17,068	31.5%
5222	Auto Insurance	10,181	10,558	9,584	5,105	9,341	10,275	691	7.2%
5223	Liability Insurance	37,467	16,095	45,467	3,612	46,918	51,610	6,142	13.5%
5227	Advertising	8,010	3,833	6,000	2,600	6,000	6,000	-	0.0%
5231	Tools and Equipment	1,251	550	1,500	750	1,500	1,500	-	0.0%
5235	Membership Dues	2,984	1,504	4,500	2,001	3,500	3,500	(1,000)	-22.2%
5236	Electrical Supplies	2,350	2,902	4,500	1,808	4,500	4,500	-	0.0%
5237	Subsistence	2,263	2,217	3,500	1,932	3,500	3,500	-	0.0%
5238	Printing and Binding	865	713	4,500	1,000	3,000	3,000	(1,500)	-33.3%
5248	Lobbying	-	-	-	-	22,000	22,000	22,000	0.0%
5252	Credit Card Expenses	77,968	76,472	70,000	20,000	85,000	85,000	15,000	21.4%
5603	Employee Training	100	50	1,000	500	1,000	1,000	-	0.0%
5606	Bad Debt Expenses	16,187	9,709	30,000	7,000	30,000	30,000	-	0.0%
5635	Software	-	-	-	-	4,000	4,000	4,000	0.0%
	Total Maintenance and Operations	264,445	236,524	306,117	131,424	360,167	374,099	67,982	22.2%
Capital Outlay and Transfers									
	Transfer to Reserves	-	286,611	225,912	-	666,889	671,589	445,677	197.3%
	Transfer to Reserves for Energy Project Repay	520	-	-	-	-	-	-	-
	Transfer to Revolving Energy Fund	3,291	4,303	1,341	1,341	1,341	-	-	-
	Transfer to Bond Fund	300,000	300,000	300,000	225,000	300,000	300,000	-	-
	Transfer to Health Insurance Fund	17,826	147	517	673	176	212	-	-
5990	Total C/O, Transfers & Reserves	321,638	591,061	527,769	227,013	968,405	971,801	444,032	84.1%
Others									
5106	Leave Cash Out	29,241	31,457	36,513	20,620	66,243	62,025	25,513	69.9%
5241	GF Admin Fees	591,076	579,038	601,986	-	453,392	465,339	(136,648)	-22.7%
	Total Others	620,317	610,495	638,499	20,620	519,635	527,364	(111,135)	-17.4%
	Total	1,497,406	1,737,490	1,841,595	559,253	2,171,380	2,208,861	34,369	1.87%

FY22 Budget Notes
5252 - Increased to match actual cost
5248 - Split 50/50 with General Fund (total contract is \$42,000 annually)
5635 - Currently these expenses are coded to professional services; more accurate description

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0601 - HARBOR									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	382,877	415,486	414,215	200,876	410,849	421,542	7,327	1.8%
5102	Fringe Benefits	119,266	98,516	243,937	111,756	249,505	260,787	16,850	6.9%
5103	Part-time Wages	70,611	36,095	74,250	37,125	83,733	84,402	10,152	13.7%
5104	Part-time Benefits	8,690	4,525	9,255	4,627	9,641	9,718	464	5.0%
5105	Overtime	13,155	16,502	17,772	8,371	17,772	17,772	-	0.0%
5107	Part-time Overtime	41	46	1,700	850	1,700	1,700	-	0.0%
5108	Unemployment Benefits	3,241	8,486	-	-	-	-	-	0.0%
5112	PERS Relief	25,106	32,178	-	-	-	-	-	0.0%
	Total Salaries and Benefits	622,986	611,834	761,129	363,605	773,200	795,921	34,793	4.6%
Maintenance and Operations									
5201	Office Supplies	713	350	1,500	283	600	600	(900)	-60.0%
5202	Operating Supplies	7,405	5,810	12,000	2,870	7,500	7,500	(4,500)	-37.5%
5203	Fuel and Lube	16,183	14,248	16,000	8,895	17,000	17,000	1,000	6.3%
5204	Chemicals	2,780	2,820	3,000	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,708	7,386	5,000	2,500	5,000	5,000	-	0.0%
5208	Equipment Maintenance	312	1,501	2,000	1,000	1,000	1,000	(1,000)	-50.0%
5209	Building & Grounds Maintenance	10,681	3,407	5,000	3,388	7,500	7,500	2,500	50.0%
5210	Professional Services	3,176	1,806	5,000	2,500	2,500	2,500	(2,500)	-50.0%
5217	Electricity	323,568	403,925	424,916	230,078	376,890	414,579	(10,338)	-2.4%
5218	Water	57,916	50,617	50,393	16,015	55,624	55,624	5,231	10.4%
5219	Sewer	8,200	5,969	8,347	2,940	7,880	7,880	(466)	-5.6%
5220	Refuse and Disposal	45,211	46,699	60,000	20,000	60,000	60,000	-	0.0%
5227	Advertising	613	-	1,000	500	1,000	1,000	-	0.0%
5231	Tools and Equipment	1,517	2,866	3,000	1,299	2,000	2,000	(1,000)	-33.3%
5235	Membership Dues	515	140	750	350	500	500	(250)	-33.3%
5236	Transportation	3,634	-	3,000	500	2,700	2,700	(300)	-10.0%
5237	Subsistence	1,938	63	2,000	500	1,337	1,337	(663)	-33.2%
5238	Printing and Binding	254	629	2,000	1,000	500	500	(1,500)	-75.0%
5249	Oil Spill Response	1,222	1,338	2,000	1,000	1,000	1,000	(1,000)	-50.0%
5287	Electrical Supplies	2,657	2,937	4,000	1,000	2,100	2,100	(1,900)	-47.5%
5601	Uniform	4,516	2,959	4,000	2,000	3,000	3,000	(1,000)	-25.0%
5602	Safety Equipment	2,927	2,147	5,000	1,248	5,000	5,000	-	0.0%
5603	Employee Training	175	300	3,000	1,000	3,000	3,000	-	0.0%
5638	Signage Parking Delineation	15,319	12,781	15,500	10,000	15,500	15,500	-	0.0%
	Total Maintenance and Operations	515,142	570,698	638,405	313,866	582,131	619,820	(18,586)	-2.9%
Capital Outlay and Transfers									
	<i>Transfer to Reserves</i>								
	<i>Transfer to Loan Payment to GF - Prin.</i>	85,755	56,359	59,791	59,791	65,364	65,364		
	<i>Transfer to Loan Payment to GF - Interest</i>	13,062	13,980	10,547	10,547	3,922	1,961		
5990	Total C/O, Transfers & Reserves	98,817	70,338	70,338	70,338	69,285	67,325	(3,014)	-4.3%
	Total	1,236,945	1,252,870	1,469,872	747,809	1,424,617	1,483,066	16,207	1.10%

FY22/23 Budget Notes:
5990: Payoff Lot 42 loan; split the remaining balance between FY22 and FY23

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0602 - PIONEER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	26,232	45,053	44,822	21,904	28,183	28,854	(15,968)	-35.6%
5102	Fringe Benefits	7,782	10,220	25,798	11,899	16,765	17,494	(8,303)	-32.2%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	797	1,602	1,077	550	1,077	1,081	5	0.4%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,713	3,477	-	-	-	-	-	0.0%
	Total Salaries and Benefits	36,524	60,353	71,697	34,354	46,025	47,430	(24,267)	-33.8%
Maintenance and Operations									
5202	Operating Supplies	1,500	669	1,500	750	1,500	1,500	-	0.0%
5208	Equipment Maintenance	1,000	-	1,000	500	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	-	2,000	1,000	2,000	2,000	-	0.0%
5210	Professional Services	2,000	-	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	18,124	18,658	20,031	8,042	20,831	22,914	2,884	14.4%
5218	Water	8,166	10,500	5,137	3,521	6,095	6,095	958	18.6%
5231	Tools and Equipment	1,000	569	1,000	500	1,000	1,000	-	0.0%
5602	Safety Equipment	1,000	-	1,000	500	1,000	1,000	-	0.0%
	Total Maintenance and Operations	34,790	30,396	33,668	15,813	35,426	37,509	3,842	11.4%
	Total	71,314	90,749	105,364	50,167	81,451	84,939	(20,425)	-19.39%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0603 - FISH DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	210,048	203,183	186,949	92,130	215,132	222,443	35,494	19.0%
5102	Fringe Benefits	71,472	52,598	119,737	55,405	137,834	144,693	24,956	20.8%
5103	Part-time Wages	17,695	14,041	15,823	7,912	15,823	15,950	127	0.8%
5104	Part-time Benefits	2,907	2,288	1,972	986	1,822	1,836	(136)	-6.9%
5105	Overtime	5,609	2,924	7,701	3,851	7,701	7,701	-	0.0%
5107	Part-time Overtime	1,522	1,059	2,179	1,089	2,179	2,179	-	0.0%
5108	Unemployment Benefits	-	2,363	-	-	-	-	-	0.0%
5112	PERS Relief	13,671	15,422	-	-	-	-	-	0.0%
	Total Salaries and Benefits	322,925	293,877	334,361	161,373	380,491	394,802	60,441	18.1%
Maintenance and Operations									
5201	Office Supplies	253	410	500	250	500	500	-	0.0%
5202	Operating Supplies	3,235	2,929	3,000	1,485	3,000	3,000	-	0.0%
5203	Fuel and Lube	3,731	4,533	3,000	1,529	3,000	3,000	-	0.0%
5204	Chemicals	1,652	163	3,000	1,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	133	-	-	-	-	-	0.0%
5208	Equipment Maintenance	21,928	26,021	37,000	14,327	37,000	37,000	-	0.0%
5209	Building & Grounds Maintenance	11,958	12,666	13,000	7,500	13,000	13,000	-	0.0%
5210	Professional Services	5,089	7,467	5,000	4,732	3,000	3,000	(2,000)	-40.0%
5217	Electricity	171,754	163,945	193,536	65,239	172,295	189,524	(4,012)	-2.1%
5218	Water	23,655	15,166	22,811	6,523	16,926	16,926	(5,885)	-25.8%
5219	Sewer	3,196	542	1,028	236	1,347	1,347	319	31.0%
5231	Tools and Equipment	1,637	1,353	1,500	1,000	1,500	1,500	-	0.0%
5235	Membership Dues	325	360	-	-	-	-	-	0.0%
5250	Camera Area Network	-	550	4,000	2,000	4,000	4,000	-	0.0%
5601	Uniform	-	76	-	-	3,000	3,000	3,000	0.0%
5602	Safety Equipment	609	1,013	1,000	548	1,000	1,000	-	0.0%
5603	Employee Training	98	488	1,000	200	1,000	1,000	-	0.0%
	Total Maintenance and Operations	249,120	237,813	289,375	106,569	263,568	280,797	(8,578)	-3.0%
	Total	572,045	531,691	623,737	267,942	644,058	675,599	51,863	8.31%

FY22 Budget Notes
5210 and 5601 - Adjusted professional services down and added to uniform category to account for uniform costs correctly

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0604 - DEEP WATER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	FY23 & FY21 Full-Year Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	30,737	45,053	44,822	21,904	32,896	33,605	(11,217)	-25.0%
5102	Fringe Benefits	8,842	10,220	25,798	11,899	19,260	20,064	(5,733)	-22.2%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	905	1,602	1,260	611	1,260	1,260	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,006	3,477	-	-	-	-	-	0.0%
	Total Salaries and Benefits	42,490	60,353	71,880	34,415	53,416	54,930	(16,950)	-23.6%
Maintenance and Operations									
5203	Fuel and Lube	-	-	600	300	1,000	1,000	400	66.7%
5209	Building & Grounds Maintenance	1,000	-	1,000	500	1,000	1,000	-	0.0%
5210	Professional Services	4,950	-	2,000	1,000	2,000	2,000	-	0.0%
5217	Electricity	9,417	9,621	9,910	6,113	10,093	11,102	1,192	12.0%
5218	Water	15,373	5,733	9,111	3,987	10,918	10,918	1,807	19.8%
5219	Sewer	1,299	558	1,620	473	898	898	(722)	-44.6%
5231	Tools and Equipment	114	1,122	1,000	500	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	4,000	2,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	500	1,000	1,000	-	0.0%
5627	Port Security	1,485	1,000	2,000	2,000	-	-	(2,000)	-100.0%
	Total Maintenance and Operations	33,638	18,034	32,241	17,373	31,909	32,918	677	2.1%
	Total	76,128	78,387	104,121	51,788	85,324	87,848	(16,273)	-15.63%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0605 - OUTFALL LINE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5209	Building & Grounds Maintenance	356	-	3,000	1,500	3,000	3,000	-	0.0%
5637	Diving Services	2,475	6,519	3,500	2,475	3,500	3,500	-	0.0%
	Total Maintenance and Operations	2,831	6,519	6,500	3,975	6,500	6,500	-	0.0%
	Total	2,831	6,519	6,500	3,975	6,500	6,500	-	0.00%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0606 - FISH GRINDER									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	-	0.0%
Maintenance and Operations									
5202	Operating Supplies	3,507	312	4,000	2,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	9,178	13,912	14,000	5,859	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	444	2,500	1,250	2,500	2,500	-	0.0%
5218	Water	7,133	2,643	7,534	1,061	7,333	7,333	(201)	-2.7%
5235	Membership Dues	1,715	1,715	-	-	-	-	-	0.0%
	Total Maintenance and Operations	21,533	19,027	28,034	10,170	27,833	27,833	(201)	-0.7%
	Total	21,533	19,027	28,034	10,170	27,833	27,833	(201)	-0.72%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0611 - HARBOR MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	161,395	165,185	171,996	77,023	160,231	164,203	(7,793)	-4.5%
5102	Fringe Benefits	47,421	39,516	99,011	43,244	97,552	101,906	2,895	2.9%
5103	Part-time Wages	15,264	-	16,933	8,467	15,823	15,950	(984)	-5.8%
5104	Part-time Benefits	1,878	-	2,111	1,055	1,822	1,836	(274)	-13.0%
5105	Overtime	681	2,713	1,923	1,107	1,923	1,923	-	0.0%
5107	Part-time Overtime	3	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	2,556	-	-	-	-	-	0.0%
5112	PERS Relief	10,275	12,906	-	-	-	-	-	0.0%
	Total Salaries and Benefits	236,916	222,877	291,974	130,896	277,351	285,818	(6,156)	-2.1%
Maintenance and Operations									
5201	Office Supplies	174	466	600	300	600	600	-	0.0%
5202	Operating Supplies	5,608	5,145	6,000	2,080	6,000	6,000	-	0.0%
5203	Fuel and Lube	11,806	12,694	12,000	6,285	13,000	14,000	2,000	16.7%
5207	Vehicle and Boat Maintenance	18,885	19,511	12,000	7,114	20,000	20,000	8,000	66.7%
5208	Equipment Maintenance	8,193	10,418	8,000	3,582	10,000	10,000	2,000	25.0%
5209	Building & Grounds Maintenance	5,926	5,929	12,000	6,000	12,000	12,000	-	0.0%
5210	Professional Services	3,189	4,216	4,500	2,000	4,500	4,500	-	0.0%
5217	Electricity	7,214	7,715	9,288	3,884	7,702	8,472	(816)	-8.8%
5218	Water	655	612	998	361	675	675	(323)	-32.4%
5219	Sewer	715	719	1,241	398	748	748	(493)	-39.7%
5231	Tools and Equipment	2,985	2,931	4,000	1,856	4,000	4,000	-	0.0%
5235	Membership Dues	370	370	500	265	500	500	-	0.0%
5236	Transportation	1,262	986	2,000	933	2,000	2,000	-	0.0%
5237	Subsistence	1,126	204	1,000	420	1,000	1,000	-	0.0%
5256	Waste Oil Disposal	46,131	36,526	45,000	15,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	23,532	17,421	15,000	7,500	25,000	25,000	10,000	66.7%
5601	Uniform	3,120	3,680	3,500	1,408	3,500	3,500	-	0.0%
5602	Safety Equipment	1,516	3,494	3,000	1,500	3,000	3,000	-	0.0%
5603	Employee Training	1,575	398	3,000	1,000	4,000	4,000	1,000	33.3%
5637	Diving Services	1,750	3,750	5,000	2,500	5,000	5,000	-	0.0%
	Total Maintenance and Operations	145,732	137,186	148,627	64,386	168,225	169,995	21,368	14.4%
	Total	382,648	360,062	440,601	195,282	445,576	455,813	15,212	3.45%

FY22 Budget Notes
5256 - Waste oil disposal costs are increasing.
5207 - Moved all vehicle maintenance costs to 0611 for ease of billing and tracking.
5603 - ETT and Electrical safety training

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0612 - PIONEER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	20,510	20,882	21,796	9,698	20,098	20,596	(1,200)	-5.5%
5102	Fringe Benefits	5,945	4,956	12,480	5,430	12,226	12,770	291	2.3%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	228	230	(34)	-13.0%
5105	Overtime	89	353	239	146	239	239	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,306	1,633	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,928	27,823	36,895	16,465	34,768	35,829	(1,067)	-2.9%
Maintenance and Operations									
5202	Operating Supplies	-	-	500	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	1,724	163	3,000	1,500	3,000	3,000	-	0.0%
5231	Tools and Equipment	-	-	1,500	750	1,500	1,500	-	0.0%
5602	Safety Equipment	305	-	1,000	500	1,000	1,000	-	0.0%
	Total Maintenance and Operations	2,029	163	6,000	3,250	6,000	6,000	-	0.0%
	Total	31,956	27,986	42,895	19,715	40,768	41,829	(1,067)	-2.49%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0614 - DEEP WATER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	20,510	20,882	21,796	9,698	20,098	20,596	(1,200)	-5.5%
5102	Fringe Benefits	5,945	4,956	12,480	5,430	12,226	12,770	291	2.3%
5103	Part-time Wages	1,851	-	2,117	1,058	1,978	1,994	(123)	-5.8%
5104	Part-time Benefits	228	-	264	132	228	230	(34)	-13.0%
5105	Overtime	89	353	239	146	239	239	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,306	1,633	-	-	-	-	-	0.0%
	Total Salaries and Benefits	29,927	27,823	36,895	16,465	34,768	35,829	(1,067)	-2.9%
Maintenance and Operations									
5202	Operating Supplies	19	-	500	250	500	500	-	0.0%
5203	Fuel and Lube	244	456	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	7,053	3,313	8,000	4,000	8,000	8,000	-	0.0%
5231	Tools and Equipment	263	-	1,000	500	1,000	1,000	-	0.0%
5250	Camera Area Network	-	734	5,000	2,500	5,000	5,000	-	0.0%
5602	Safety Equipment	244	625	2,000	1,000	2,000	2,000	-	0.0%
	Total Maintenance and Operations	7,822	5,128	16,500	8,250	16,500	16,500	-	0.0%
	Total	37,750	32,951	53,395	24,715	51,268	52,329	(1,067)	-2.00%

FY22 Budget Notes

City of Homer
FY22/23 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0615 - LOAD AND LAUNCH RAMP									
A/C Num.	Expenditure Categories & Descriptions	FY19	FY20	FY21	FY21	FY22	FY23	Difference Between	
		1/1/19 -	1/1/20 -	1/1/21 -	1/1/21 -	7/1/21 -	7/1/22 -	FY23 & FY21 Full-Year	
		12/31/19	12/31/20	12/31/21	6/30/21	6/30/22	6/30/23	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits									
5101	Salary and Wages	24,337	25,510	26,001	12,265	27,208	27,875	1,874	7.2%
5102	Fringe Benefits	7,071	5,809	14,882	6,713	16,334	17,058	2,175	14.6%
5103	Part-time Wages	13,934	9,035	11,564	5,782	14,725	14,843	3,279	28.4%
5104	Part-time Benefits	1,715	1,140	1,441	721	1,695	1,709	268	18.6%
5105	Overtime	439	689	629	315	629	629	-	0.0%
5107	Part-time Overtime	14	15	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,571	2,010	-	-	-	-	-	0.0%
	Total Salaries and Benefits	49,081	44,208	54,518	25,795	60,592	62,113	7,596	13.9%
Maintenance and Operations									
5202	Operating Supplies	223	240	500	250	500	500	-	0.0%
5203	Fuel and Lube	791	1,113	1,300	650	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	5,256	-	5,000	2,500	5,000	5,000	-	0.0%
5210	Professional Services	20	-	500	500	500	500	-	0.0%
5217	Electricity	3,503	3,834	3,643	2,001	3,736	4,109	466	12.8%
5218	Water	1,508	1,821	1,295	469	2,009	2,009	714	55.2%
5219	Sewer	2,294	2,825	2,340	649	3,145	3,145	805	34.4%
5220	Refuse and Disposal	2,235	2,363	3,300	1,500	3,300	3,300	-	0.0%
5231	Tools and Equipment	1,718	1,485	2,200	1,000	2,200	2,200	-	0.0%
5250	Camera Area Network	-	367	5,000	2,500	5,000	5,000	-	0.0%
5252	Credit Card Expenses	1,660	4,867	4,000	2,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	500	1,000	1,000	-	0.0%
	Total Maintenance and Operations	19,208	18,913	30,078	14,519	31,690	32,063	1,985	6.6%
Capital Outlay, Transfers and Reserves									
5990	Transfers To Reserves	38,301	46,717	41,739	26,354	34,201	32,486	(9,253)	-22.2%
	Total C/O, Transfers & Reserves	38,301	46,717	41,739	26,354	34,201	32,486	(9,253)	-22.2%
	Total	106,589	109,838	126,335	66,668	126,483	126,663	9,581	7.58%

FY22 Budget Notes

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
FY22/23 Operating Budget**



DEBT SERVICE FUND

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

Natural Gas Fund –

- In 2014, the City financed the Natural Gas infrastructure with a loan from the Kenai Peninsula Borough. The total loan balance was \$12,359,388 with a monthly compounding interest rate of 4%. In 2021, the City Council passed ORD 21-13 authorizing the early payoff of this loan.

Police Station Debt Fund –

- In 2018, City voters approved the issuance of a General Obligation Bond to finance the planning, design and construction of a police station. Total bond proceeds of \$4,804,047 were received in 2019. A dedicated sales tax has been established to make the debt payments and will expire on December 31 in the year in which sufficient funds are received to complete payoff of debt.

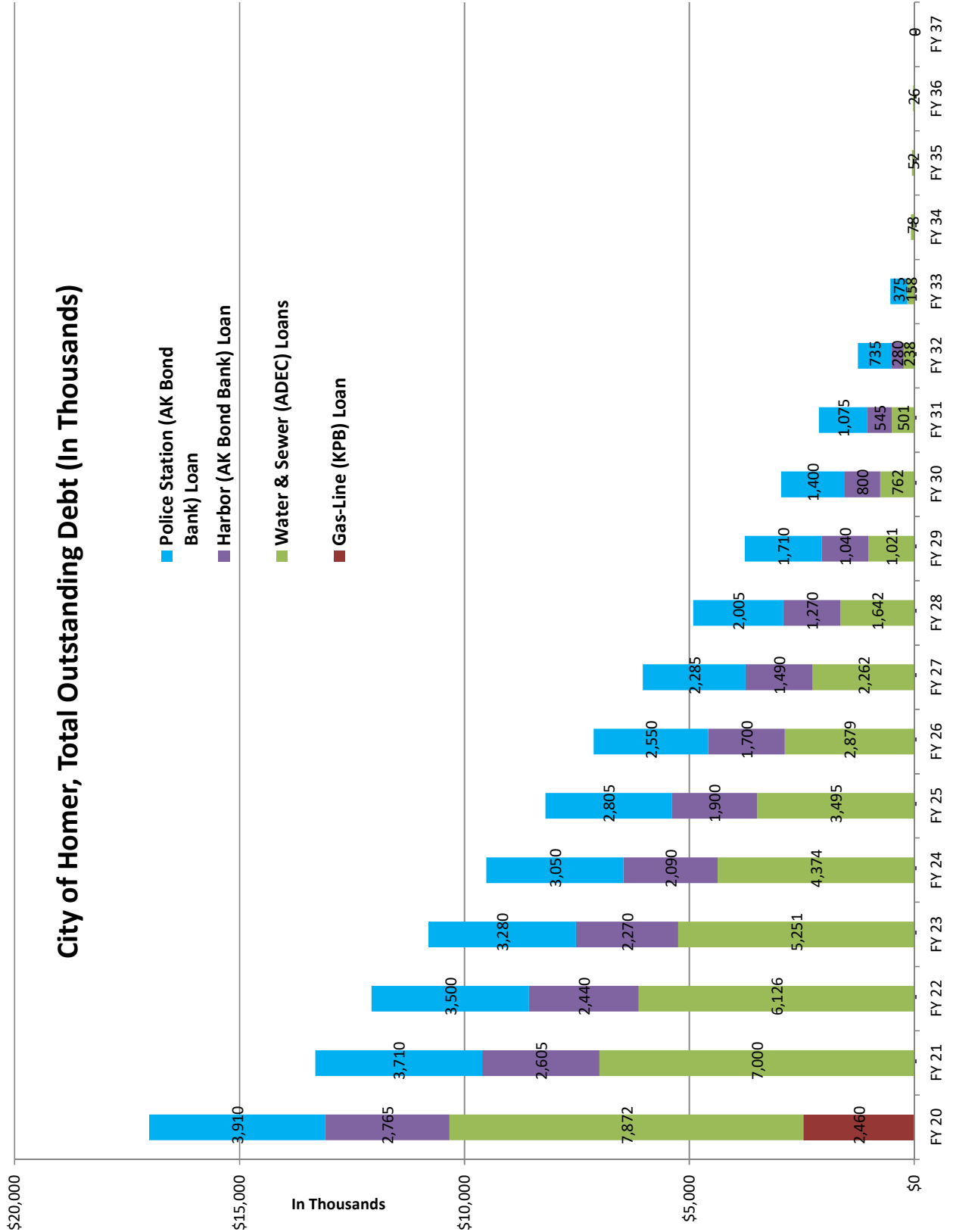
HAWSP Fund –

- The HAWSP fund is built from a levy of $\frac{3}{4}$ of a percent on the retail sales tax. The purpose is to improve the health and welfare of the citizens of Homer by funding capital improvements to the City's water and sewer system. Water and Sewer Assessments levied on benefited properties are also recorded to this fund. Loans received for funding Special Assessment Districts (SADs) are provided by Alaska Clean Water/Drinking Water through Alaska Department of Environmental Conservation (ADEC). Terms of the loan typically span 20 years and have a 1.5% interest rate.

Port & Harbor Fund –

- The City of Homer took part of the 2013 Alaska Municipal Bond Bank General Obligation Bonds (2013 A & 2013 B Series) Issuance. In 2021, the City participated in a refunding issuance and is expected to receive approximately 12% in present value savings (approx. \$239,614).

City of Homer, Total Outstanding Debt (In Thousands)



City of Homer
FY22/23 Operating Budget

City of Homer, Total Outstanding Debt

<u>Fiscal Year</u>	<u>Gas-Line (KPB) Loan</u>	<u>Water & Sewer (ADEC) Loans</u>	<u>Harbor (AK Bond Bank) Loan</u>	<u>Police Station (AK Bond Bank) Loan</u>	<u>Total Balance as of 12/31/2020</u>
FY 20	2,459,945	7,872,379	2,765,000	3,910,000	17,007,324
FY 21		7,000,264	2,605,000	3,710,000	13,315,264
FY 22		6,126,473	2,440,000	3,500,000	12,066,473
FY 23		5,250,978	2,270,000	3,280,000	10,800,978
FY 24		4,373,757	2,090,000	3,050,000	9,513,757
FY 25		3,494,781	1,900,000	2,805,000	8,199,781
FY 26		2,879,075	1,700,000	2,550,000	7,129,075
FY 27		2,261,563	1,490,000	2,285,000	6,036,563
FY 28		1,642,214	1,270,000	2,005,000	4,917,214
FY 29		1,021,006	1,040,000	1,710,000	3,771,006
FY 30		761,909	800,000	1,400,000	2,961,909
FY 31		500,894	545,000	1,075,000	2,120,894
FY 32		237,933	280,000	735,000	1,252,933
FY 33		158,175	-	375,000	533,175
FY 34		78,187	-		78,187
FY 35		52,301			52,301
FY 36		26,170			26,170
FY 37		0			0

City of Homer
FY22/23 Operating Budget

Governmental Activities Loan Description	Fund	Original	Maturity	Interest	PMT Due	Activities 2021			Activities 2022			Activities 2023			Unaudited Ending Balance 6/30/2023		
						Ending Balance 12/31/2020	Principal	Interest	Total PMT	Ending Balance 6/30/2021	Principal	Interest	Total PMT	Ending Balance 6/30/2022		Principal	Interest
ACWF #409031 - Sewer Ext	Sewer	3,462,402	2025	1.50%	Aug	609,855	-	-	-	131,121	121,973	9,148	131,121	121,973	7,318	129,291	365,909
ADWF #409041 - Water Ext	Water	3,389,321	2025	1.50%	Aug	715,392	-	-	-	153,808	143,077	10,731	153,808	143,077	8,585	151,662	429,238
ACWF #409261 - KDPHII Sewer	Sewer	1,591,733	2032	1.50%	Aug	796,035	-	-	-	79,480	67,356	12,124	79,480	67,356	11,114	78,469	661,323
ACWF #409081 - Sewer	Sewer	3,250,000	2034	1.50%	Apr	760,808	54,344	11,412	65,756	64,941	54,344	10,597	64,941	54,344	9,782	64,125	597,777
ADWF #409271 - KDPHII - Water	Water	2,150,000	2032	1.50%	Aug	1,285,247	-	-	-	117,832	98,553	19,279	117,832	100,031	17,800	117,831	1,086,663
ADWF #409131 - Water TP	Water	8,000,000	2029	1.50%	Dec	3,276,013	-	-	-	413,141	364,001	49,140	413,141	364,001	43,680	407,682	2,548,011
ADWF #409091 - Water Distribution	Water	85,739	2037	1.50%	Mar	71,025	3,710	1,065	4,776	4,776	3,766	1,010	4,776	3,822	953	4,776	59,276
ACWF #409111 - Eric Ln Sewer	Sewer	190,826	2037	1.50%	Oct	162,287	-	-	-	11,980	9,546	2,434	11,980	9,546	2,291	11,837	143,194
ACWF #409071 - KORPHI	Sewer	442,630	2037	1.50%	Mar	183,483	9,556	2,752	12,308	173,928	9,699	2,609	12,308	9,845	2,463	12,308	154,384
Dump Truck	General	146,949	2020	2.51%	Monthly	PAID OFF	-	-	-	PAID OFF	-	-	-	PAID OFF	-	-	PAID OFF
Gas line (KPB Loan)	General	12,359,388	2025	4.00%	Sept	2,459,945	2,459,945	50,682	2,510,627	395,500	210,000	185,500	395,500	220,000	175,000	395,000	3,280,000
Police Station Bond	General	4,100,000	2034	5.00%	May/Nov	3,910,000	200,000	97,750	297,750	3,710,000	PAID OFF	PAID OFF	PAID OFF	3,500,000	PAID OFF	PAID OFF	9,326,225
Total Debt - Government1						14,230,090				11,502,535				10,420,220			9,326,225
Accrued Leave						702,403				702,403				702,403			702,403
Total Debt - Government2						14,932,493				12,204,938				11,122,623			10,028,628
Enterprise Fund Activities																	
Loan Description	Fund	Original	Maturity	Interest	PMT Due												
Harbor: General Obligation Bonds	Harbor	3,735,000	2033	3.00%	June/Dec	2,765,000	160,000	66,650	226,650	2,605,000	165,000	126,900	291,900	170,000	120,300	290,300	2,270,000
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor	494,506	2033	n/a	Dec	296,698	24,726	-	-	271,972	24,726	-	-	24,726	-	-	222,520
Total Debt - Business Type1						3,061,698				2,876,972				2,687,246			2,492,520
Accrued Leave						260,010				260,010				260,010			260,010
Total Debt - Business Type2						3,321,708				3,136,982				2,947,256			2,752,530
Harbor: Loan From General Fund (Harbormasters Office)	Harbor	300,000	2019	2.00%	Jan	PAID OFF	59,791	10,547	70,338	130,727	65,364	3,922	69,285	65,364	1,960.91	67,325	PAID OFF
Harbor: Loan From General Fund (Lot 42)	Harbor	300,000	2028	3.00%	Jan	190,518	59,791	10,547	70,338	130,727	65,364	3,922	69,285	65,364	1,960.91	67,325	PAID OFF

City of Homer
FY22/23 Operating Budget



INTERNAL SERVICE FUND

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

The following are classified Internal Service Fund:

HEALTH INSURANCE FUND: This fund is to jointly account for all city (all funds) employees' health insurance costs.

LEAVE CASH OUT BANK: This fund is to jointly account for all city (all funds) employees' cashing out earned annual leaves due to retirement or other needs according to Personnel Regulations.

REVOLVING ENERGY FUND: This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

City of Homer
FY22/23 Operating Budget

FUND 600									
INTERNAL SERVICE FUND									
HEALTH INSURANCE FUND									
A/C Num.	Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Revenues									
4801	Interest	-	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	-	0.0%
4904	Contri Health	1,758,835	1,549,024	1,821,600	772,560	2,031,300	2,171,160	349,560	19.2%
4907	Employee Health Contrib.	153,501	179,356	176,199	79,303	192,803	212,083	35,884	20.4%
4910	Employee Dental Contrib.	8,595	9,888	8,301	4,415	8,203	8,203	(98)	-1.2%
4911	Employee Vision Contrib.	48	28	-	-	-	-	-	0.0%
4992	Transfers Operating	103,986	858	3,016	3,923	1,027	1,235	(1,781)	-59.1%
	Total Revenues	2,024,965	1,739,154	2,009,116	860,201	2,233,333	2,392,681	383,565	19.1%
Expenses									
5102	Fringe Benefits	4,884	5,351	4,878	2,322	4,086	4,086	(792)	-16.2%
5104	Fringe Benefits	634	446	643	219	436	436	(207)	-32.1%
5210	Prof & Spec Svc	27,411	30,557	28,866	14,322	26,737	26,737	(2,129)	-7.4%
5246	Health Ins Clms	-	-	-	-	-	-	-	0.0%
5247	Health Ins Prem	1,613,641	1,761,039	1,878,128	929,631	2,055,110	2,260,621	382,493	20.4%
5297	Health Insurance Incent.	115,450	113,550	96,600	54,583	100,800	100,800	4,200	4.3%
5609	Other	-	-	-	-	-	-	-	0.0%
5990	Transfers to	-	-	-	-	-	-	-	0.0%
	Total Expenses	1,762,020	1,910,943	2,009,116	1,001,076	2,187,170	2,392,681	383,565	19.1%
	Operating Income (Loss)	262,945	(171,789)	0	(140,875)	46,163	(0)	(0)	-123.6%
	Ending Fund Balance	266,501	94,712	94,712	(46,163)	0	0	(94,712)	-100.0%

FY22 Budget Notes:
4904 - \$1,525/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 9.4% increase from FY21 full year budget

FY23 Budget Notes:
4904 - \$1,630/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 10% increase from FY22 budget

City of Homer
FY22/23 Operating Budget

FUND 610									
INTERNAL SERVICE FUND									
LEAVE CASH OUT FUND									
A/C Num.	Categories & Descriptions	FY19	FY20	FY21 FULL-YEAR	FY21 TRUNCATED	FY22 ADOPTED	FY23 ADOPTED	Difference Between FY23 & FY21 Full-Year Budget	
		1/1/19 - 12/31/19	1/1/20 - 12/31/20	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	\$	%
Transferred In									
4904	Contribution From General Fund	85,232	104,643	146,474	146,474	177,657	175,681	29,207	19.9%
4904	Contribution From Water Fund	7,089	9,930	14,207	14,207	26,907	27,984	13,777	97.0%
4904	Contribution From Sewer Fund	7,770	10,880	15,102	15,102	14,790	14,017	(1,085)	-7.2%
4904	Contribution From Harbor Fund	29,241	31,457	36,513	36,513	103,330	108,114	71,601	196.1%
	Total Transferred In	129,331	156,910	212,295	212,295	322,684	325,795	113,500	53.5%
Expenses									
		Actual	Actual	Budget	Budget	Estimates	Estimates		
5102	GENERAL FUND - LEAVE CASH OUTS	660	3,407	1,500	1,500	4,343	5,570	4,070	271.3%
5104	GENERAL FUND - LEAVE CASH OUTS	-	242	-	-	-	-	-	0.0%
5106	GENERAL FUND - LEAVE CASH OUTS	112,483	130,243	144,974	144,974	155,704	170,111	25,137	17.3%
	Total General Fund	113,143	133,892	146,474	146,474	160,046	175,681	29,207	19.9%
5102	WATER - LEAVE CASH OUT	41	14	37	37	23	17	(19)	-52.6%
5104	WATER - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	WATER - LEAVE CASH OUT	12,966	51,622	14,170	14,170	24,216	27,966	13,796	97.4%
								-	0.0%
5102	SEWER - LEAVE CASH OUT	280	235	377	377	175	141	(236)	-62.7%
5104	SEWER - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	SEWER - LEAVE CASH OUT	10,966	17,003	14,725	14,725	13,149	13,876	(849)	-5.8%
	Total Water & Sewer	24,253	68,873	29,309	29,309	37,564	42,000	12,692	43.3%
5102	PORT - LEAVE CASH OUT	1,056	164	32	32	484	293	261	808.0%
5104	PORT - LEAVE CASH OUT	-	-	-	-	-	-	-	0.0%
5106	PORT - LEAVE CASH OUT	46,951	50,500	36,480	36,480	92,604	107,821	71,341	195.6%
	Total Port & Harbor	48,007	50,664	36,513	36,513	93,087	108,114	71,601	196.1%
	Total Payments to Employees	185,403	253,429	212,295	212,295	290,697	325,795	113,500	53.5%
	Change in Net Position	(56,072)	(96,519)	(0)	(0)	31,987	0		
	Fund Balance	64,533	(31,987)	(31,987)	(31,987)	0	0	31,987	-100.0%

Calculation Method (FY22):
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

Calculation Method (FY23):
a. Using the most current three years' average (FY19 actual, FY21 actual estimate, and the FY22 budget)
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								
	City Hall LED Lighting Upgrade ORD 19-03	Library LED Lighting Upgrade ORD 19-03	Airport LED Lighting Upgrade ORD 19-03	Animal Shelter LED Lighting Upgrade ORD 19-03	Public Works LED Lighting Upgrade ORD 19-03	Raw Water Pump Station Motor Upgrade	Harbormaster Office LED Lighting Upgrade ORD 19-03	
Transfer from	100-0140	100-0145	100-0149	100-0165	100-0170	200-0400	400-0000-2306	Total
Loan Amount	\$ 9,545	\$ 18,792	\$ 23,287	\$ 2,802	\$ 10,727	\$ 6,284	\$ 4,022	\$ 362,233
Payback Schedule	3.0	3.0	3.0	3.0	3.0	13.4	3.0	
FY 2012						468.96		34,458.47
FY 2013						468.96		34,294.47
FY 2014						468.96		34,294.47
FY 2015						468.96		34,294.47
FY 2016						468.96		34,208.30
FY 2017						468.96		34,007.24
FY 2018						468.96		34,007.24
FY 2019						468.96		34,007.24
FY 2020	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	40,481.02
FY 2021	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2022	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2023						468.96		468.96
FY 2024						468.96		468.96
FY 2025						187.58		187.58
Total Payback	9,545	18,792	23,287	2,802	10,727	6,284	4,022	362,233
Loan Balance	0	0	0	0	0	0	0	\$ -

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

**City of Homer
FY22/23 Operating Budget**



INVESTMENTS

This section is for information only.

The City Code 3.10 governs the City's investments.

Basic objectives:

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

Authorized Investment Instruments (City Code 3.10.040):

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

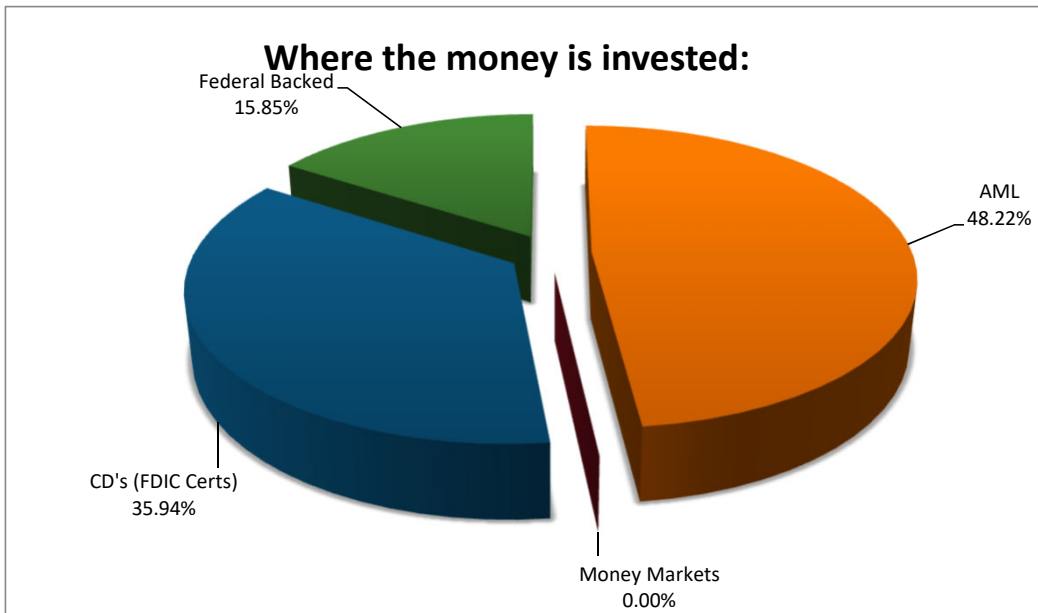
CITY OF HOMER Treasurer's Report

As of:

December 31, 2020

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Alaska Municipal League	\$ 14,897,260	47%
Pro-Equities	\$ 17,104,387	53%
Total Cash and Investments	\$ 32,001,647	100%

MATURITY OF INVESTMENTS:		AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	1/30/2021	\$ 14,936,406	47%
30 to 120 Days	4/30/2021	\$ 925,202	3%
120 to 180 Days	6/29/2021	\$ -	0%
180 to 365 Days	12/31/2021	\$ 744,271	2%
Over 1 Year		\$ 15,395,768	48%
TOTAL		\$ 32,001,647	100%



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

City of Homer
FY22/23 Operating Budget

Alaska Municipal League Investment Pool

<u>Account Desc.</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>4/30/2021</u>
Alaska PRI (Pooled Fund)	7,102,293	8,073,544	12,684,757	11,118,833
Alaska PRI (Library)	3,607	3,685	3,704	3,704
Alaska PRI (Fire Dept)	41,972	42,870	43,099	43,100
Alaska PRI (PERS)	270,517	276,357	277,830	277,837
Alaska PRI (SUSTAIN Fund)	15,663	16,002	16,086	16,086
Natural Gas	1,714,356	1,861,884	1,871,803	5
<u>Total</u>	<u>9,148,409</u>	<u>10,274,341</u>	<u>14,897,279</u>	<u>11,459,564</u>

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer
FY22/23 Operating Budget**



Appendix

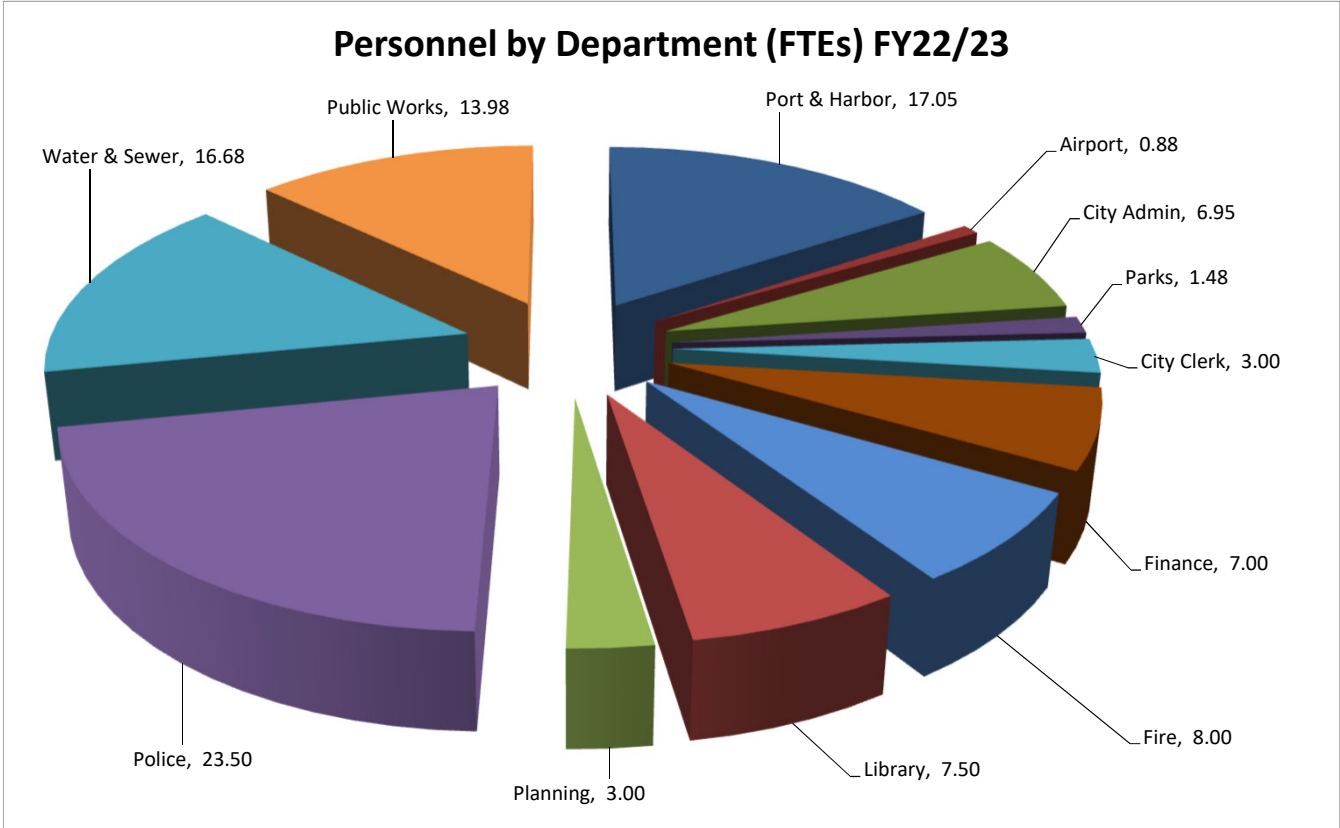
Section Includes:

- Staffing
 - Personnel by Department (FTEs) Chart
 - FY22 Hourly Salary Schedule
 - FY23 Hourly Salary Schedule

- Account Descriptions
 - Chart of Account descriptions associated with the operating fund

- Budget Glossary
 - Glossary of budget related terminology

**City of Homer
FY22/23 Operating Budget**



<u>Department</u>	<u>FY 23 Draft Budget</u>	<u>FY 22 Draft Budget</u>	<u>FY 21 Amended Budget</u>	
Port & Harbor	17.05	17.05	17.40	(0.35)
Airport	0.88	0.88	0.88	0.00
City Admin	6.95	6.95	6.60	0.35
Parks	1.48	1.48	1.48	0.00
City Clerk	3.00	3.00	3.00	0.00
Finance	7.00	7.00	7.00	0.00
Fire	8.00	8.00	8.00	0.00
Library	7.50	7.50	7.50	0.00
Planning	3.00	3.00	3.00	0.00
Police	23.50	23.50	23.50	0.00
Water & Sewer	16.68	16.68	16.68	0.00
Public Works	13.98	13.98	13.98	0.00
Total FTE	109.00	109.00	109.00	

FY22/23 Budget Notes:

COLA	0.0%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	12.68	13.21	13.58	13.97	14.34	14.75	15.17	15.60	16.49	16.97	17.48	18.02	18.56	19.11	19.69
2	13.60	14.14	14.56	14.97	15.39	15.82	16.28	16.75	17.69	18.24	18.77	19.33	19.92	20.52	21.14
3	14.52	15.12	15.55	15.97	16.43	16.90	17.38	17.85	18.89	19.45	20.04	20.64	21.27	21.90	22.55
4	15.44	16.06	16.52	16.97	17.46	17.96	18.46	19.00	20.07	20.68	21.30	21.94	22.60	23.27	23.98
5	16.32	17.01	17.48	17.98	18.48	19.02	19.53	20.10	21.25	21.90	22.55	23.22	23.90	24.63	25.36
6	17.23	17.94	18.45	18.97	19.50	20.06	20.63	21.20	22.42	23.07	23.78	24.49	25.23	26.00	26.77
7	18.15	18.88	19.40	19.95	20.53	21.10	21.70	22.31	23.57	24.28	25.01	25.75	26.53	27.32	28.15
8	19.02	19.81	20.35	20.93	21.51	22.12	22.75	23.39	24.72	25.46	26.25	27.01	27.82	28.66	29.53
9	19.91	20.72	21.30	21.91	22.53	23.17	23.81	24.48	25.87	26.65	27.46	28.26	29.12	29.99	30.89
10	20.77	21.62	22.23	22.86	23.50	24.18	24.85	25.57	27.01	27.82	28.65	29.53	30.42	31.33	32.27
11	21.63	22.54	23.18	23.81	24.49	25.19	25.89	26.61	28.15	28.99	29.86	30.74	31.68	32.63	33.60
12	22.53	23.43	24.08	24.78	25.47	26.21	26.93	27.70	29.27	30.13	31.05	31.99	32.94	33.94	34.96
13	23.36	24.31	25.01	25.72	26.44	27.18	27.94	28.75	30.37	31.28	32.22	33.20	34.19	35.23	36.28
14	24.21	25.20	25.91	26.64	27.41	28.18	28.98	29.79	31.48	32.43	33.40	34.39	35.43	36.50	37.60
15	25.06	26.08	26.83	27.58	28.35	29.16	30.00	30.83	32.58	33.55	34.57	35.59	36.66	37.76	38.90
16	25.89	26.96	27.72	28.49	29.30	30.12	30.99	31.88	33.65	34.67	35.72	36.79	37.89	39.03	40.20
17	26.73	27.81	28.59	29.41	30.25	31.11	31.99	32.88	34.76	35.80	36.86	37.96	39.11	40.28	41.48
18	27.56	28.67	29.48	30.32	31.18	32.07	32.97	33.92	35.83	36.92	38.00	39.15	40.33	41.54	42.78
19	28.38	29.56	30.37	31.24	32.11	33.01	33.96	34.91	36.90	37.99	39.15	40.33	41.54	42.78	44.06
20	29.18	30.37	31.25	32.12	33.02	33.97	34.92	35.92	37.95	39.10	40.27	41.48	42.71	44.00	45.32
21	30.01	31.24	32.11	33.00	33.96	34.89	35.89	36.92	39.01	40.18	41.39	42.63	43.91	45.23	46.59
22	30.82	32.07	32.95	33.92	34.85	35.84	36.85	37.90	40.05	41.25	42.49	43.77	45.07	46.42	47.82
23	31.58	32.88	33.82	34.78	35.76	36.77	37.82	38.88	41.08	42.32	43.57	44.89	46.23	47.63	49.05
24	32.39	33.70	34.66	35.63	36.66	37.69	38.74	39.84	42.11	43.38	44.68	46.01	47.39	48.82	50.28
25	33.19	34.55	35.49	36.50	37.55	38.59	39.70	40.80	43.12	44.41	45.75	47.13	48.54	49.98	51.50
26	34.05	35.44	36.41	37.45	38.52	39.59	40.72	41.86	44.24	45.56	46.93	48.34	49.80	51.28	52.83
27	34.91	36.33	37.33	38.39	39.49	40.59	41.75	42.91	45.35	46.71	48.11	49.56	51.05	52.57	54.16

COLA	0.8%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	12.78	13.31	13.68	14.09	14.46	14.87	15.29	15.73	16.62	17.11	17.62	18.16	18.70	19.27	19.85
2	13.71	14.26	14.68	15.09	15.52	15.95	16.41	16.88	17.84	18.39	18.92	19.49	20.08	20.68	21.31
3	14.64	15.24	15.68	16.10	16.56	17.03	17.52	17.99	19.04	19.60	20.20	20.80	21.44	22.07	22.73
4	15.56	16.18	16.65	17.11	17.60	18.10	18.61	19.15	20.23	20.84	21.47	22.11	22.78	23.46	24.17
5	16.45	17.15	17.62	18.12	18.63	19.17	19.69	20.26	21.42	22.07	22.73	23.41	24.10	24.83	25.57
6	17.37	18.08	18.60	19.12	19.66	20.22	20.79	21.37	22.60	23.26	23.97	24.69	25.43	26.20	26.99
7	18.29	19.03	19.55	20.11	20.70	21.27	21.87	22.49	23.76	24.48	25.21	25.96	26.74	27.54	28.37
8	19.17	19.96	20.52	21.10	21.68	22.29	22.93	23.58	24.92	25.66	26.46	27.23	28.05	28.89	29.76
9	20.07	20.89	21.47	22.08	22.71	23.35	24.00	24.68	26.08	26.86	27.68	28.49	29.35	30.23	31.14
10	20.94	21.80	22.41	23.05	23.69	24.37	25.05	25.78	27.23	28.05	28.88	29.76	30.66	31.58	32.53
11	21.81	22.72	23.36	24.00	24.69	25.39	26.10	26.83	28.37	29.22	30.10	30.99	31.93	32.89	33.87
12	22.71	23.62	24.28	24.97	25.67	26.41	27.15	27.92	29.51	30.38	31.30	32.25	33.20	34.21	35.24
13	23.54	24.51	25.21	25.93	26.65	27.40	28.16	28.98	30.61	31.53	32.47	33.47	34.46	35.51	36.57
14	24.40	25.40	26.12	26.85	27.63	28.41	29.21	30.03	31.73	32.68	33.67	34.67	35.71	36.79	37.90
15	25.26	26.29	27.04	27.80	28.58	29.39	30.24	31.08	32.84	33.82	34.85	35.87	36.95	38.07	39.21
16	26.10	27.18	27.94	28.71	29.54	30.37	31.23	32.13	33.92	34.95	36.01	37.08	38.19	39.35	40.52
17	26.94	28.04	28.82	29.65	30.49	31.36	32.25	33.14	35.04	36.08	37.15	38.27	39.42	40.61	41.81
18	27.78	28.90	29.72	30.57	31.42	32.32	33.24	34.19	36.12	37.22	38.31	39.46	40.65	41.87	43.12
19	28.61	29.79	30.61	31.49	32.37	33.28	34.23	35.18	37.20	38.30	39.46	40.65	41.87	43.12	44.41
20	29.41	30.61	31.50	32.38	33.29	34.24	35.20	36.21	38.26	39.41	40.60	41.81	43.05	44.36	45.68
21	30.25	31.49	32.37	33.27	34.23	35.17	36.18	37.22	39.33	40.50	41.72	42.97	44.26	45.60	46.96
22	31.06	32.32	33.21	34.19	35.13	36.13	37.14	38.20	40.37	41.58	42.83	44.12	45.43	46.79	48.20
23	31.84	33.14	34.09	35.06	36.04	37.06	38.12	39.19	41.41	42.66	43.92	45.25	46.60	48.01	49.44
24	32.65	33.97	34.94	35.92	36.95	37.99	39.05	40.16	42.45	43.73	45.03	46.38	47.77	49.21	50.68
25	33.46	34.82	35.78	36.79	37.85	38.90	40.01	41.13	43.47	44.77	46.11	47.50	48.93	50.38	51.91
26	34.32	35.73	36.70	37.75	38.83	39.91	41.05	42.19	44.59	45.93	47.31	48.73	50.20	51.69	53.25
27	35.19	36.63	37.63	38.70	39.81	40.91	42.08	43.25	45.71	47.08	48.50	49.96	51.46	52.99	54.59

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

4245 - Waste Oil Disposal Recovery

4249 - Oil Spill Recovery

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4314 – Taxi/Chauffeurs/Safety Inspections

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

4319 – Sale of Electrical Supplies

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

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

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

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

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

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

4507 - Library Grant - State library grant funds received.

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

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

4514 - Other Grants: Miscellaneous grants received by departments.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

4706 – Fish Grinding: Fee charged for Fish Grinding.

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

4930 - Other Finance Source: Other finance source proceeds.

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

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

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

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

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

4992 – Transfers: Operating transfers from another department.

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

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

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

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

5105 - Overtime: Overtime pay @ appropriate rate.

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

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

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

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

5203 - Fuel/Lube: Fuel and lube supplies.

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5228 - Books: Cost of books purchased.

5229 - Periodicals: Cost of periodicals purchased.

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

5606 - Bad Debt Expense: Uncollectible accounts written off.

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

5608 - Interest: Cost of borrowing monies.

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

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

5625- Impound Costs: The costs to impound vehicles.

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

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

5801 - Museum: Contributions from the City.

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

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

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

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

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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

5990 - Transfers: Transfers to another
fund/department.

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

AML - Stands for "Alaska Municipal League".

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

EDC - Stands for "Economic Development Commission".

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF HOMER

BUDGET GLOSSARY

financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS - All interfund transfers other than residual equity transfers.

ORDINANCE - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

OTHER FINANCING SOURCES - Governmental fund general long term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

PROGRAM - An organized set of related work activities which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

PROGRAM BUDGET - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

PROGRAM GOAL - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce, or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

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

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

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

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

RECOMMENDED BUDGET - The budget proposed by the City Manager to the City Council for adoption.

RESOLUTION - A special or temporary order of a legislative body; an order of a legislative

CITY OF HOMER

BUDGET GLOSSARY

body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

REVENUE - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long term debt proceeds and operating transfers in are classified as "other financing sources".

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SALES TAX - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

SELF-INSURANCE - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SINGLE AUDIT - An audit performed in accordance with the Single Audit of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or required governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX RATE - The level at which taxes are levied

TAX LEVY - The total dollar amount of tax that optimally could/should be collected based on tax rates and assessed values of personal and real properties.

TESHIO, JAPAN - This is our Japanese Sister City.

YELISOVO, RUSSIA - This is our Russian Sister City.

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER

**ADOPTED BIENNIAL
CAPITAL BUDGET**

By Homer City Council

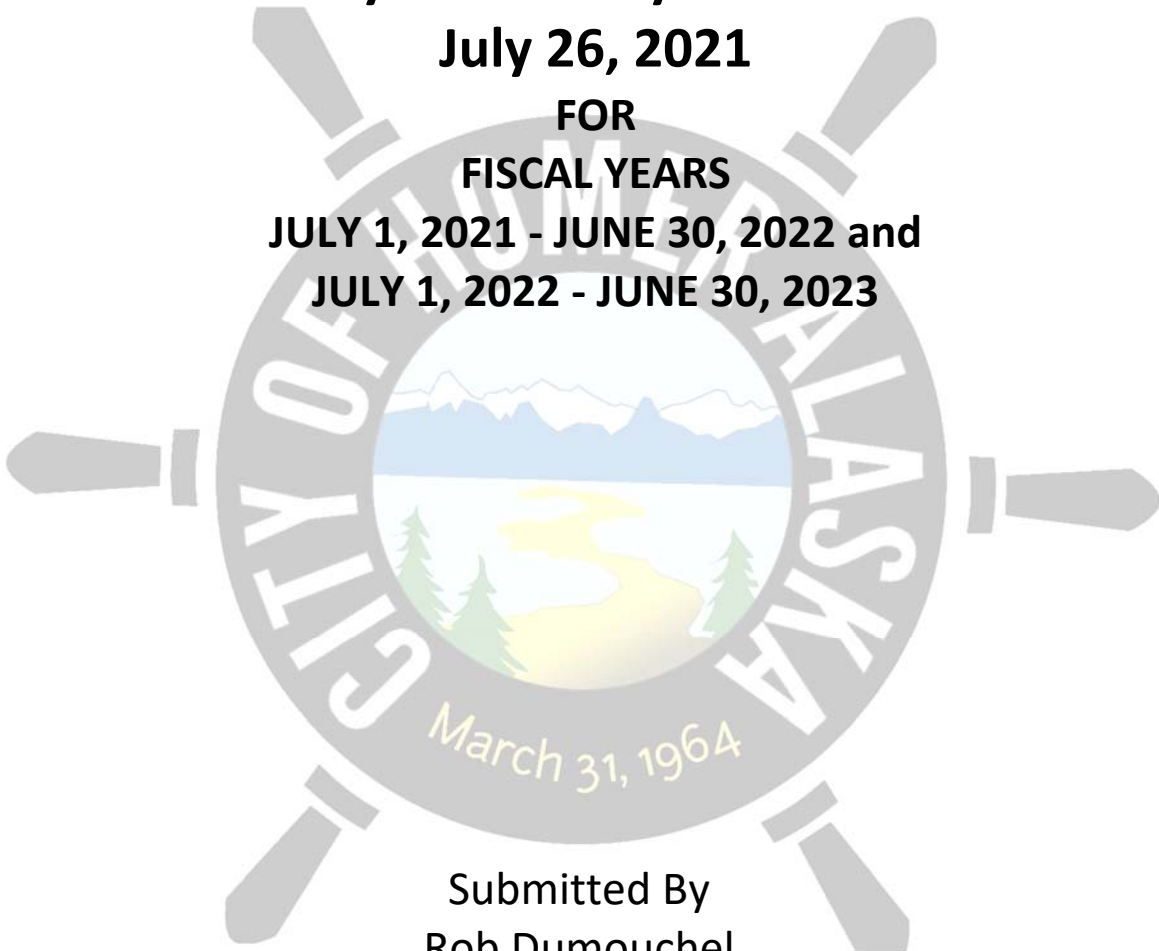
July 26, 2021

FOR

FISCAL YEARS

JULY 1, 2021 - JUNE 30, 2022 and

JULY 1, 2022 - JUNE 30, 2023



Submitted By
Rob Dumouchel
City Manager

Prepared By Finance Department

CITY OF HOMER
HOMER, ALASKA

City Manager

ORDINANCE 21-36(S-2)(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA
ADOPTING THE FISCAL YEARS 2022 AND 2023 CAPITAL BUDGET.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2022:

Capital Projects Funds:

General Fund Fleet CARMA (152)	\$461,000	\$374,000
General Fund CARMA (156)	\$454,300	\$424,300
Utility CARMA (256)	\$1,092,748	\$773,248
Port Fleet Reserves (452)	\$107,000	
Port Reserves (456)	\$505,000	
HART Roads (160)	\$2,332,168	\$2,212,168 \$2,159,562
HART Trails (165)	\$350,000	\$340,000
HAWSP (205)	\$884,536	\$859,536 \$25,000
Total Capital Expenditures	\$6,186,752	\$6,041,752 \$4,708,110

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2023:

Capital Projects Funds:

General Fund Fleet CARMA (152)	\$0
General Fund CARMA (156)	\$0
Utility CARMA (256)	\$0
Port Fleet Reserves (452)	\$0
Port Reserves (456)	\$0
HART Roads (160)	\$0
HART Trails (165)	\$10,000
HAWSP (205)	\$0
Total Capital Expenditures	\$10,000

Section 3. The following transfers be made into Fund 152, Account 0375:

43 Transfer from:

44 <u>Account No.</u>	<u>Description</u>	<u>Amount</u>
45 152-0380	Admin	\$41,929
46 152-0381	Fire	\$120,128
47 152-0382	Police	\$19,756
48 152-0383	Public Works	\$72,700
49 152-0391	Insurance	\$139,818

51 Transfer to:


52 <u>Account No.</u>	<u>Description</u>	<u>Amount</u>
53 152-0375	General	\$393,832

54
55
56 Section 3. The amounts appropriated by this ordinance are appropriated to the
57 purposes stated in the adopted budget.

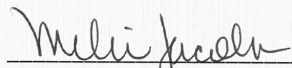
58
59 Section 4. This Ordinance is limited to approval of the Budget and appropriations for
60 Fiscal Year 2022 and 2023, is a non code Ordinance and shall become effective July 1, ~~2022~~.
61 ₂₀₂₁

62 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 26th day of July, 2021.

63
64 CITY OF HOMER

65 
66
67
68 _____
KEN CASTNER, MAYOR

69 ATTEST:

70
71 
72 _____
73 MELISSA JACOBSEN, MMC, CITY CLERK



74
75 AYES: 5
76 NOES: 0
77 ABSTAIN: 0
78 ABSENT: 0

79
80 First Reading: 6-14-21
81 Public Hearing: 6-28-21 & 7-26-21
82 Second Reading: 7-26-21
83 Effective Date: ~~7-27-21~~
7-1-21

Fleet CARMA - Fund 152*

Current Information

Account Name	Account #	Current Balance	Encumbrances	Available Balance
General	152-0375	\$ 532,320	\$ -	\$ 532,320
Admin	152-0380		\$ -	\$ -
Fire	152-0381	\$ 95,000	\$ 95,000	\$ -
PD	152-0382	\$ 65,000	\$ 65,000	\$ -
PW	152-0383	\$ 342,800	\$ 342,800	\$ -
Insurance	152-0391		\$ -	\$ -
		<u>\$ 1,035,120</u>	<u>\$ 502,800</u>	<u>\$ 532,320</u>

*Assumes passage of Ord. 21-36 which reappropriates funds within 152

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Fleet Brush 1 Replacement	Fire	19-51(A)	152-0381	\$ 95,000
Patrol Vehicle Replacement	HPD	21-09	152-0382	\$ 65,000
Grader and Sanding Trucks	PW	19-51(A), 21-06	152-0383	\$ 342,800
				<u>\$ 502,800</u>

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Vehicle Lighting Upgrade	Fire	152-0375	FY22	\$ 18,000
Training Trailer Repair	Fire	152-0375	FY22	\$ 16,000
Two Patrol Vehicles	HPD	152-0375	FY22	\$ 120,000
Two Patrol Vehicles	HPD	152-0375	FY22	\$ 120,000
Replacement E-103 Bldg Maint Van	PW	152-0375	FY22	\$ 50,000
Replacement E-126 Bldg Maint Vehicle	PW	152-0375	FY22	\$ 50,000
				<u>\$ 374,000</u>

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Operating Budget Transfer	\$ 20,918	

Proposed Future State

Account Name	Acct #	Current Balance	Encumbrances	Future Activity	Projects	Available Balance
General	152-0375	\$ 532,320	\$ -	\$ 20,918	\$ 374,000	\$ 179,239
Admin	152-0380	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	152-0381	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -
HPD	152-0382	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -
PW	152-0383	\$ 342,800	\$ 342,800	\$ -	\$ -	\$ -
Insurance	152-0391	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 1,035,120</u>	<u>\$ 502,800</u>	<u>\$ 20,918</u>	<u>\$ 374,000</u>	<u>\$ 179,239</u>

Fleet CARMA Ending FY23 Balance (Est.): \$ 179,239

General CARMA - Fund 156*

Current Information				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Art	156-0367	\$ -	\$ -	\$ -
Seawall	156-0369	\$ 30,987	\$ 4,404	\$ 26,583
Animal Shelter	156-0370	\$ -	\$ -	\$ -
General	156-0375	\$ 515,183	\$ -	\$ 515,183
City Hall	156-0384	\$ 11,838	\$ 11,838	\$ -
Park and Rec	156-0385	\$ 58,785	\$ 58,785	\$ -
Planning	156-0387	\$ 45,000	\$ 45,000	\$ -
Airport	156-0388	\$ -	\$ -	\$ -
Library	156-0390	\$ -	\$ -	\$ -
Fire	156-0393	\$ 270,800	\$ 270,800	\$ -
Police	156-0394	\$ 63,431	\$ 63,431	\$ -
PW	156-0395	\$ 120,000	\$ 120,000	\$ -
HERC	156-0396	\$ 176,881	\$ -	\$ 176,881
Fishing Hole	156-0397	\$ 110,165	\$ -	\$ 110,165
IT	156-0398	\$ 205,000	\$ 205,000	\$ -
Sister City	156-0399	\$ -	\$ -	\$ -
ADA	156-0400	\$ 48,060	\$ 48,060	\$ -
		<u>\$ 1,656,129</u>	<u>\$ 827,318</u>	<u>\$ 828,811</u>

*Balance with passage of Ord. 21-30 which reappropriated funds within 156

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Seawall Maint	Seawall	20-01, 20-84	156-0369	\$ 4,404
Records Storage Improvements	Clerk	19-51(A)	156-0384	\$ 8,000
Finance Remodel	Finance	20-77	156-0384	\$ 3,838
Lawn Maint Equip	Parks	18-44(A)	156-0385	\$ 6,635
Ball Field Maint 1 of 6	Parks	19-51(A)	156-0385	\$ 20,000
Pioneer Ave Banners	Parks	19-51(A)	156-0385	\$ 10,000
Fire Rings	Parks	19-51(A)	156-0385	\$ 7,750
Fuel Island	PW	20-35(S)	156-0385	\$ 14,400
Spit Plan	Planning	19-51(A)	156-0387	\$ 25,000
Spit Parking	Planning	19-51(A)	156-0387	\$ 20,000
SCBA	Fire	19-51(A), 21-25	156-0393	\$ 260,000
Fuel Island	PW	20-35(S)	156-0393	\$ 10,800
Microwave link replacement phase 1	HPD	19-51(A)	156-0394	\$ 11,511
Cell phone replacement	HPD	19-51(A)	156-0394	\$ 12,320
Fuel Island	PW	20-35(S)	156-0394	\$ 39,600
Mattox Road Gas Line Relocation	PW	19-51(A)	156-0395	\$ 20,000
Fuel Island	PW	19-51(A)	156-0395	\$ 85,000
Hornaday Park Main Restroom Prelim Design	PW	19-51(A)	156-0395	\$ 15,000
Lincensed Microwave WAN	IT	18-44(A)	156-0398	\$ 130,000
Departmental Servers	IT	19-51(A), 21-19	156-0398	\$ 75,000
Spit Handicap/ADA Vehicle Improvement	Harbor	19-51(A)	156-0400	\$ 34,560
Spit Handicapped Parking Paving	Harbor	21-20	156-0400	\$ 13,500
				<u>\$ 827,318</u>

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Mariner Park Lagoon Maintenance	Parks	156-0375	FY22	\$ 6,000
Skatepark Upkeep	Parks	156-0375	FY22	\$ 10,000
Public Computer Replacement	Library	156-0375	FY22	\$ 40,000
Wi-fi Network Replacement	Library	156-0375	FY22	\$ 20,000
Videoconference System Replacement	Library	156-0375	FY22	\$ 7,000
Extrication Tool Upgrade	Fire	156-0375	FY22	\$ 72,000
Smoke Ejection Fans	Fire	156-0375	FY22	\$ 7,000
Thermal Imaging Camera	Fire	156-0375	FY22	\$ 15,000
Computer Aided Dispatch	HPD & Fire	156-0375	FY22	\$ 135,500
Email System Upgrade	IT	156-0375	FY22	\$ 30,000
Network Switches	IT	156-0375	FY22	\$ 32,000
Airport ADA - Restrooms, Fountain, etc.	PW	156-0375	FY22	\$ 14,400
City Hall ADA - Ramp	PW	156-0375	FY22	\$ 14,400
Airport Terminal Painting (Exterior)	PW	156-0375	FY22	\$ 21,000
				<u>\$ 424,300</u>

Future Fund Activity		
Activity Description	FY22 Amount	FY23 Amount

Account Name	Acct #	Proposed Future State			Available Balance
		Current Balance	Encumbrances	Projects	
Art	156-0367	\$ -	\$ -	\$ -	\$ -
Seawall	156-0369	\$ 30,987	\$ 4,404	\$ -	\$ 26,583
Animal Shelter	156-0370	\$ -	\$ -	\$ -	\$ -
General	156-0375	\$ 515,183	\$ -	\$ 424,300	\$ 90,883
City Hall	156-0384	\$ 11,838	\$ 11,838	\$ -	\$ -
Park and Rec	156-0385	\$ 58,785	\$ 58,785	\$ -	\$ -
Planning	156-0387	\$ 45,000	\$ 45,000	\$ -	\$ -
Airport	156-0388	\$ -	\$ -	\$ -	\$ -
Library	156-0390	\$ -	\$ -	\$ -	\$ -
Fire	156-0393	\$ 270,800	\$ 270,800	\$ -	\$ -
Police	156-0394	\$ 63,431	\$ 63,431	\$ -	\$ -
PW	156-0395	\$ 120,000	\$ 120,000	\$ -	\$ -
HERC	156-0396	\$ 176,881	\$ -	\$ -	\$ 176,881
Fishing Hole	156-0397	\$ 110,165	\$ -	\$ -	\$ 110,165
IT	156-0398	\$ 205,000	\$ 205,000	\$ -	\$ -
Sister City	156-0399	\$ -	\$ -	\$ -	\$ -
ADA	156-0400	\$ 48,060	\$ 48,060	\$ -	\$ -
		<u>\$ 1,656,129</u>	<u>\$ 827,318</u>	<u>\$ 424,300</u>	<u>\$ 404,511</u>

General CARMA Ending FY23 Balance (Est.): \$ 404,511

Utility CARMA - Fund 256

Current Information					
Account Name	Account #	Current Balance	Encumbrances	Available Balance	
Water	256-0378	\$ 2,434,942	\$ 692,138	\$ 1,742,804	
Sewer	256-0379	\$ 1,836,104	\$ 553,773	\$ 1,282,331	
		<u>\$ 4,271,046</u>	<u>\$ 1,245,911</u>	<u>\$ 3,025,135</u>	

Open Encumbrances					
Description	Requestor	ORD #	Acct #	Amount Remaining	
1/2 of Utility Financial Mgmt	Water	21-03	256-0378	\$	12,907
Betterments on East Hill	Water	21-15	256-0378	\$	49,000
Raw Water Transmission Line Design	Water	21-18	256-0378	\$	33,185
Commercial Meter Replacement	Water	19-41(A)	256-0378	\$	80,000
Dredge for WTP	Water	19-41(A)	256-0378	\$	10,000
Million Gallon Water Tank Aeration System	Water	20-56	256-0378	\$	172,624
Tesoro Water Vault Upgrade	Water	20-56	256-0378	\$	100,000
Raw Water Line Replacement Design	Water	20-56	256-0378	\$	202,222
PRV Replacement West Trunk Line	Water	20-56	256-0378	\$	25,000
Fuel Island	PW	20-35(S)	256-0378	\$	7,200
1/2 of Utility Financial Mgmt	Sewer	21-03	256-0379	\$	12,907
Engineering Beluga Lift Station	Sewer	21-01	256-0379	\$	4,463
Betterments on East Hill	Sewer	21-15	256-0379	\$	49,000
Launch Ramp Lift Station Enclosure	Sewer	19-44(A)	256-0379	\$	13,386
Replace Deep Shaft Air Compressor	Sewer	20-57	256-0379	\$	85,000
Upgrade SCADA for 7 Lift Stations	Sewer	20-57	256-0379	\$	210,900
WWTP Digester Blowers	Sewer	20-57	256-0379	\$	170,917
Fuel Island	PW	20-35(S)	256-0379	\$	7,200
				<u>\$</u>	<u>1,245,911</u>

Requested Projects					
Description	Requestor	Acct #	Fiscal Year	Requested Amount	
DR 6000 UV VIS Spectrophotometer w/ RFID	Water	256-0378	FY22	\$	9,276
Miox Chlorine Generator Cell Replacement	Water	256-0378	FY22	\$	30,000
PR Station Hatch Improvement	Water	256-0378	FY22	\$	35,279
Water Treatment Plant HVAC Control System Upgrade	Water	256-0378	FY22	\$	55,955
East Trunk FPI Mag Flow Meter	Water	256-0378	FY22	\$	9,000
Replacement Flow Meters at Main and Danview					
PR Station and East Road Monitor	Water	256-0378	FY22	\$	15,000
Replacement of E-170 ToolCat	Water	256-0378	FY22	\$	21,667
Replacement of E-161 CAT Loader	Water	256-0378	FY22	\$	158,333
Replacement E-131 W/S Truck	Water	256-0378	FY22	\$	15,000
Replacement E-130 Service Truck	Water	256-0378	FY22	\$	26,667
Replacement of E-114 PW Truck	Water	256-0378	FY22	\$	10,000
Computerized Maintenance Management System	PW	256-0378	FY22	\$	23,333
Influent Station Backup Pump	Sewer	256-0379	FY22	\$	16,136
Safety Hoist for Lift Station & Other Underground Work	Sewer	256-0379	FY22	\$	10,282
Sewer Inspection Camera	Sewer	256-0379	FY22	\$	57,320
Repair Pond Liner at Sewer Treatment Plant	Sewer	256-0379	FY22	\$	25,000
Replacement of E-170 ToolCat	Sewer	256-0379	FY22	\$	21,667
Replacement of E-161 CAT Loader	Sewer	256-0379	FY22	\$	158,333
Replacement E-131 W/S Truck	Sewer	256-0379	FY22	\$	15,000
Replacement E-130 Service Truck	Sewer	256-0379	FY22	\$	26,667
Replacement of E-114 PW Truck	Sewer	256-0379	FY22	\$	10,000
Computerized Maintenance Management System	PW	256-0379	FY22	\$	23,333
				<u>\$</u>	<u>773,248</u>

Future Fund Activity		
Activity Description	FY22 Amount	FY23 Amount

Proposed Future State						
Account Name	Acct #	Current Balance	Encumbrances	Projects	Available Balance	
Water	256-0378	\$ 2,434,942	\$ 692,138	\$ 409,510	\$ 1,333,294	
Sewer	256-0379	\$ 1,836,104	\$ 553,773	\$ 363,738	\$ 918,593	
		<u>\$ 4,271,046</u>	<u>\$ 1,245,911</u>	<u>\$ 773,248</u>	<u>\$ 2,251,887</u>	

Utility CARMA Ending FY23 Balance (Est.): \$ 2,251,887

Port & Harbor Fleet - Fund 452

Current Information				
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
Harbor Fleet	452-0374	\$ 214,394		\$ 214,394

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
				\$ -

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Port Maint. Plow Truck Replacement	Harbor	452-0374	FY22	\$ 35,000
Fire Cart Rebuild #5	Harbor	452-0374	FY22	\$ 25,000
Fish Dock Manlift Replacement	Harbor	452-0374	FY22	\$ 30,000
Port Maint. Mobile Welding Van	Harbor	452-0374	FY22	\$ 17,000
				\$ 107,000

Future Fund Activity			
Activity Description		FY22 Amount	FY23 Amount
Operating Budget Transfer		\$ 30,000	\$ 30,000
Net Activity		\$ 30,000	\$ 30,000

Proposed Future State				
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
Harbor Fleet	456-0380	\$ 214,394	\$ -	\$ 214,394
				FY22 Projects \$ (107,000)
				FY22 Net Activity \$ 30,000
				FY22 Ending Balance \$ 137,394
				FY23 Projects \$ -
				FY23 Net Activity \$ 30,000
				FY23 Ending Balance \$ 167,394

Port & Harbor Fleet Ending FY23 Balance (Est.): \$ 167,394

Port & Harbor Reserve - Fund 456

Current Information				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Harbor General	456-0380	\$ 1,808,815	\$ 75,300	\$ 1,733,515
Load and Launch	456-0380	\$ 280,180	\$ -	\$ 280,180
		<u>\$ 2,088,995</u>	<u>\$ 75,300</u>	<u>\$ 2,013,695</u>

Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Ramp 3 Parking Lot Drainage Improvement	Harbor	18-44(A)	456-0380	\$ 24,500
Fuel Island Replacement	PW	20-35(S)	456-0380	\$ 19,800
Commercial Barge Ramp Improvement	Harbor	19-51(A)	456-0380	\$ 6,000
Spit Plan (50%, shared with Planning)	Harbor	19-51(A)	456-0380	\$ 25,000
				<u>\$ 75,300</u>

Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Deep Water Dock Security Gate	Harbor	456-0380	FY22	\$ 10,000
Fish Grinder Building Replacement Design	Harbor	456-0380	FY22	\$ 15,000
Fish Carcass Trailer	Harbor	456-0380	FY22	\$ 15,000
Harbor Basin Pile Cathodic Protection	Harbor	456-0380	FY22	\$ 200,000
Harbor Office ADA Entry Door Improvements	Harbor	456-0380	FY22	\$ 10,000
Camera System Design Ramps 1-5	Harbor	456-0380	FY22	\$ 20,000
Electrical Meter Replacement Inventory	Harbor	456-0380	FY22	\$ 5,000
Fish Grinder Building Replacement	Harbor	456-0380	FY22	\$ 100,000
System 5 Re-float Engineering	Harbor	456-0380	FY22	\$ 15,000
Electrical Pedestal Replacement EE Float	Harbor	456-0380	FY22	\$ 10,000
Crane 4 Rebuild	Harbor	456-0380	FY22	\$ 90,000
Fish Carcass Trailer	Harbor	456-0380	FY22	\$ 15,000
				<u>\$ 505,000</u>

Future Fund Activity			
Activity Description	FY22 Amount	FY23 Amount	
Operating Budget Transfer - Harbor General	\$ 636,889	\$ 641,589	
Operating Budget Transfer - Load and Launch	\$ 34,201	\$ 32,486	
Net Activity	\$ 671,090	\$ 674,075	

Proposed Future State				
Account Name	Account #	Current Balance	Encumbrances	Available Balance
Harbor General	456-0380	\$ 1,808,815	\$ 75,300	\$ 1,733,515
			FY22 Projects	\$ (505,000)
			FY22 Net Activity	\$ 671,090
			FY22 Ending Balance	\$ 1,899,605
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 674,075
			FY23 Ending Balance	\$ 2,573,680
Load and Launch	456-0380	\$ 280,180	\$ -	\$ 280,180
			FY22 Projects	\$ -
			FY22 Net Activity	\$ 34,201
			FY22 Ending Balance	\$ 314,381
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 32,486
			FY23 Ending Balance	\$ 346,867

Port & Harbor Reserve Ending FY23 Balance (Est.): \$ 2,920,547

HART Roads				
Current Information				
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Roads	160	\$ 6,577,591	\$ 1,082,073	\$ 5,495,518
Open Encumbrances				
Description	Requestor	ORD #	Acct #	Amount Remaining
Ground Water Research	PW	Ord 21-16(A)	160-	\$ 50,000
Design Betterment - Main Street	PW	Ord 21-12	160-	\$ 12,700
Woodard Creek	PW	20-40(A), 21-08	160-0779	\$ 412,526
Small Works Road Program	PW	20-33	160-0780	\$ 133,909
Drainage Management Plan	PW	20-31(S)	160-0781	\$ 90,000
Main Street	PW	20-32	160-0782	\$ 28,106
Horizon Court Road Repair	PW	20-58, 20-61(A)(S)	160-0783	\$ 8,337
Mt Augustine Surface Water	PW	20-85	160-0784	\$ 89,828
Homer Soil and Water Contract	PW	20-52	160-0785	\$ 25,000
Fuel Island Replacement	PW	20-35(S)	160-	\$ 81,000
Small Works Drainage	PW	20-34	160-0786	\$ 106,150
Wayfinding-Streetscape Plan	PW	19-54(S-2)(A-2)	160-0375	\$ 25,000
Hornaday Improvements	PW	18-37, 19-36	160-0777	\$ 19,517
				<u>\$ 1,082,073</u>
Requested Projects				
Description	Requestor	Acct #	Fiscal Year	Requested Amount
Grind and Pave Program	PW		FY22	\$ 177,895
Road Base Reconstruction Program	PW		FY22	\$ 240,000
Small Works Road Repair Program	PW		FY22	\$ 70,000
Snow Storage Lots	PW		FY22	\$ 20,000
Small Works Drainage Repair Program	PW		FY22	\$ 25,000
Main Street Sidewalk - Construction	PW		FY22	\$ 1,100,000
Ben Walters Way Sidewalk Design & Survey	PW		FY22	\$ 100,000
Hornaday Park Road Realignment	PW		FY22	\$ 120,000
Small Works Drainage Repair Program	PW		FY22	\$ 25,000
Replacement of E-170 ToolCat	PW		FY22	\$ 21,667
Replacement of E-161 CAT Loader	PW		FY22	\$ 158,333
Replacement E-130 Service Truck	PW		FY22	\$ 26,667
Replacement of E-114 PW Truck	PW		FY22	\$ 10,000
PW Campus Mitigation Plan	PW		FY22	\$ 16,667
Ground Water Research	PW		FY22	\$ 25,000
Computerized Maintenance Management System	PW		FY22	\$ 23,333
				<u>\$ 2,159,562</u>
Future Fund Activity				
Activity Description		FY22 Amount	FY23 Amount	
Sales Tax (Budgeted)		\$ 1,322,458	\$ 1,366,100	
Assessment Revenue		\$ 78,834	\$ 78,834	
Transfer to General Fund (ORD 17-40(A))		\$ (818,364)	\$ (849,077)	
Net Activity		\$ 582,928	\$ 595,858	
Proposed Future State				
Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Roads	160	\$ 6,577,591	\$ 1,082,073	\$ 5,495,518
			FY22 Projects	\$ (2,159,562)
			FY22 Net Activity	\$ 582,928
			FY22 Ending Balance	\$ 3,918,884
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 595,858
			FY23 Ending Balance	\$ 4,514,742
HART Roads Ending FY23 Balance (Est.):		\$ 4,514,742		

HART Trails

Current Information

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	165	\$ 767,033	\$ 73,208	\$ 693,825

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Small Works	PW	20-36	165-0926	\$ 26,960
Wayfinding Streetscape	PW	19-54(S-2)(A-2)	165-0928	\$ 24,848
Woodard Creek/Fairview Trails	PW	19-36	165-	\$ 1,500
Poopdeck Rehab/ADA Parking Area	PW	19-29	165-	\$ 13,900
ADA Accessible Trail	PW	19-28	165-	\$ 6,000
				\$ 73,208

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Replacement of E-129 Parks Truck	PW		FY22	\$ 30,000
Replacement E-120 Parks Truck	PW		FY22	\$ 30,000
Replacement of E-107 Parks Truck	PW		FY22	\$ 30,000
Replacement of E-101 Parks Truck	PW		FY22	\$ 30,000
Small Works Trails Maintenance	PW		FY22	\$ 10,000
Hornaday Park - New Pedestrian Access Trail Construction	PW		FY22	\$ 150,000
Fairview Ave Trail - East - Design	PW		FY22	\$ 30,000
Fairview Ave Trail - West - Design	PW		FY22	\$ 30,000
Small Works Trails Maintenance	PW		FY23	\$ 10,000
				\$ 350,000

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Sales Tax (Budgeted)	\$ 146,940	\$ 151,789
Transfer to General Fund (ORD 17-40(A))	\$ (41,706)	\$ (41,706)
Net Activity	\$ 105,234	\$ 110,083

Proposed Future State

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HART Trails	165	\$ 767,033	\$ 73,208	\$ 693,825
			FY22 Projects	\$ (340,000)
			FY22 Net Activity	\$ 105,234
			FY22 Ending Balance	\$ 459,059
			FY23 Projects	\$ (10,000)
			FY23 Net Activity	\$ 110,083
			FY23 Ending Balance	\$ 559,142

HART Trails Ending FY23 Balance (Est.): \$ 559,142

HAWSP

Current Information

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HAWSP	205	\$ 2,901,343	\$ 625,867	\$ 2,275,476

Open Encumbrances

Description	Requestor	ORD #	Acct #	Amount Remaining
Ground Water Research	PW	21-16(A)	205-	\$ 50,000
Betterment - Tasmania Ct Water/Sewer SAD	PW	21-11	205-	\$ 88,569
Alder Lane Water Improvement	PW	20-83	205-	\$ 253,193
Tasmania Court Water Improvement	PW	20-68	205-	\$ 234,105
				\$ 625,867

Requested Projects

Description	Requestor	Acct #	Fiscal Year	Requested Amount
Ground Water Research	PW		FY22	\$ 25,000
				\$ 25,000

Future Fund Activity

Activity Description	FY22 Amount	FY23 Amount
Sales Tax (Budgeted)	\$ 1,469,398	\$ 1,517,889
Assessment Revenue	\$ 481,370	\$ 481,370
Debt Payment	\$ (989,387)	\$ (977,981)
Net Activity	\$ 961,381	\$ 1,021,278

Proposed Future State

Fund Name	Fund #	Current Balance	Encumbrances	Available Balance
HAWSP	205	\$ 2,901,343	\$ 625,867	\$ 2,275,476
			FY22 Projects	\$ (25,000)
			FY22 Net Activity	\$ 961,381
			FY22 Ending Balance	\$ 3,211,857
			FY23 Projects	\$ -
			FY23 Net Activity	\$ 1,021,278
			FY23 Ending Balance	\$ 4,233,135

HAWSP Ending FY23 Balance (Est.): \$ 4,233,135



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum 21-117

TO: Mayor Castner and Homer City Council
FROM: Rob Dumouchel, City Manager
DATE: June 18, 2021
SUBJECT: FY22/23 Capital Budget Supplement

The following pages include detailed information on each of the capital projects requested for FY22/23. In years past there were project sheets attached to the budget, but providing them individually for this budget cycle would add over 100 pages to the packet. Instead I have consolidated the information as presented in the following tables by project.

The tables below include projects I did not approve for inclusion in the proposed capital budget. The denied projects have comments in the description as to why the project was not moved forward.

Please note that some projects are funded by multiple sources, you will see some duplicate titles across the different funds. The total project cost and contributing funds are noted in the project descriptions.

Fleet CARMA – Fund 152

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Fire	Fleet CARMA (152-0375)	Deputy Chief Command Vehicle	Fire needs to acquire a vehicle for the Deputy Chief of Fire Operations to respond directly to any scene. The vehicle would be an SUV with all the NFPA required warning and safety equipment. The vehicle would have dual head radio, power inverter, and storage for emergency response equipment. Vehicle would achieve departmental goal of having a Chief officer available 24/7/365 to provide command and control at any emergency.	\$87,000	YES
Fire	Fleet CARMA (152-0375)	Vehicle Lighting Upgrade	Funding would upgrade the lighting on our primary engine (E-2) and our rescue truck with high efficiency LED light heads. All the lighting on both units are halogen lighting that is prone to failure due to the extreme heat they generate and the often rough movement of the filament during emergency use operations. Each of the trucks is equipped with fixed and removable/extendable light poles that would provide good flexibility to lighting our emergency scenes. The project would replace 6-8 light heads only, the light poles would be reused.	\$18,000	YES
Fire	Fleet CARMA (152-0375)	Training Trailer Repair	This fire training facility is made up of two 40' customized shipping containers that were acquired through grant funds approximately ten years ago. They are located on the spit and are showing signs of wear from many years of harsh weather. There is significant rust at all the doorways, windows, and roof. They will need sandblasting and paint to restore them for another ten years of use. Without these units, the Volunteer Fire Department would have no way of certifying firefighter recruits without sending them out of town at a great expense.	\$16,000	YES
Police	Fleet CARMA (152-0375)	Purchase of two patrol vehicles (2022)	This request is to purchase and equip two new four wheel drive vehicles for police patrol purposes. One will replace a 2007 Ford Expedition which currently has 124,000 miles on it and has significant rust in the floorboards and other areas.	\$120,000	YES

Police	Fleet CARMMA (152-0375)	Purchase of two patrol vehicles (2023)*	The other vehicle will be an addition to the fleet to equip the new officer position added to our staff rolls in FY 2020. This is required to continue our current take home vehicle program for our officers which enhances officer safety, reduces response times for call-outs, improves our overall readiness and improves the life of our fleet vehicles.	\$120,000	YES
Public Works	Fleet CARMMA (152-0375)	Replacement of E-103 Building Maintenance Van	This request is to purchase and equip two new four wheel drive vehicles for the police department fleet. One will replace our 2008 Chevrolet Van used for prisoner transports. This van currently has 110,000 miles on it and has several issues. Some of the doors don't close properly and can't be economically repaired due to damage from unruly prisoners. The van has had some electrical problems and engine problems and currently has warning lights on all the time that can't be turned off. The second vehicle we want to replace in 2023 is a 2014 Ford Explorer. It currently has 95,000 miles on it and has numerous small problems. By 2023 we expect this vehicle will be over 120,000 miles and past due for replacement.	\$50,000	YES
Public Works	Fleet CARMMA (152-0375)	Replacement of E-126 Building Maintenance Vehicle	This vehicle, a 1998 Ford Expedition, is scheduled for replacement in the 2023 budget year* due to its age, condition, and increasing maintenance costs.	\$50,000	YES

*Regarding fiscal years, staff made their requests for either FY22 or FY23. At this time, I have chosen to show all requests in FY22. I'm doing this because there are a lot of disruptions in worldwide supply chains which could last months to years depending on the industry. We may find ourselves needing to order materials in FY22 to accomplish projects in FY23. I would like staff to have the flexibility to take advantage of opportunities as they arise to acquire capital items when they are available, which might not perfectly sync up with our fiscal years.

General CARMMA – Fund 156

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
PW - Parks	CARMA (156-0375)	Mariner Park Lagoon Maintenance	The storm berm at Mariner Park Slough needs to be dredged periodically so the tide flushes in and out of the lagoon. If this is not done, the water in the lagoon does septic and the environment will not support shore birds. This periodic flushing was the result of a compromise with the FAA and community environmentalists. The goal was to achieve a static condition, which supported small shore birds, but did not encourage larger birds to nest in the environs.	\$6,000	YES
PW - Parks	CARMA (156-0375)	Wayfinding Implementation (2022)	This project would fund the implementation of wayfinding means and measures, once they are established by the wayfinding consultant. This funding would pay for signage and other wayfinding measures as recommended by the City's consultant.	\$20,000	YES
PW - Parks	CARMA (156-0375)	Wayfinding Implementation (2023)*	This project would fund the implementation of wayfinding means and measures, once they are established by the wayfinding consultant. This funding would pay for signage and other wayfinding measures as recommended by the City's consultant.	\$20,000	YES
PW – Parks and Community Recreation	CARMA (156-0375)	Outdoor Screen	Homerites make heavy use of their outdoor recreation options during the summertime, but during the winter activities decline sharply. During the colder months, many people prefer to stay indoors, but indoor space in Homer is limited, and COVID has dramatically shown the need for activities that can be done "apart while together". Other cities in Alaska have pioneered the use of outdoor inflatable movie screens which can be set up in any open space as used as a portable drive-in. Having such a capability in Homer would help maintain connections with citizens who want to participate in community life, but are unable or unwilling to take part in outdoor sporting activities during the cold weather.	\$6,000	YES

PW – Parks and City Manager	CARMA (156-0375)	Skatepark Upkeep	The skate park surface and equipment is in need of update, upgrade, and repair. A community group, Friends of the Homer Skate Park, is fundraising for some new equipment. To supplement that effort, this proposed project will allow staff to make some repairs and attend to general upkeep of the skate park surface, a key component in the usability and enjoyability of the park.	\$10,000	YES
PW – Parks	CARMA (156-0375)	Dudiak Fishing Lagoon ADA Ramp & Retaining Wall Design	This project would fund the design of repairs/replacement of the ADA accessible fishing ramp at the Nick Dudiak Fishing Lagoon. The design requires some sophisticated coastal engineering to address the tidal action and resulting slope erosion. (CM Note: Project denied due to insufficient CARMA funding available).	\$25,000	NO
PW – Parks	CARMA (156-0375)	Dudiak Fishing Lagoon ADA Ramp & Retaining Wall Implementation	This project would fund the construction of a new ADA accessible fishing ramp at the Nick Dudiak Fishing Lagoon. Providing ADA accessible recreational facilities is an important part of the City's mission of inclusiveness and creates an important accessible asset. It would also enhance Homer's economic development. (CM Note: Project denied due to insufficient CARMA funding available).	\$250,000	NO
PW – Parks	CARMA (156-0375)	Mural Program	This project would fund the City's share of multiple collaborative art projects in the City. (CM Note: Project denied due to insufficient CARMA funding available.)	\$8,000	NO
PW – Parks	CARMA (156-0375)	Picnic Table Replacement Program	Parks has 109 wooden picnic tables, many of which are weathered or broken. The subject project would replace the worst tables with new plastic tables which will be more durable. (CM Note: Project denied due to a CM preference to investigate a program which would use concrete tables instead which would be more expensive but longer-lived park resources).	\$6,000	NO
PW – Parks	CARMA (156-0375)	Hornaday Park Ballfield Renovation Program	The ballfields at Hornaday Park suffer from drainage problems and need to be regraded/reseeded. The project would tackle one ballfield at a time. Upgrading the fields will make the park a more attractive destination and enhance their ability to contribute to Homer's economic development as a recreational asset. (CM Note: Project denied due to	\$20,000	NO

Library	CARMA (156-0375)	Public Computer Replacement	<i>insufficient CARMA funding available).</i> The depreciation schedule for library equipment assumes that public computers in the library will be replaced every four years, while their peripherals (monitors, keyboards, mice, etc.) will be replaced every eight. The eight year cycle came due in 2020, but computers were not replaced due to COVID-19. The existing computers are functional but increasingly obsolete, and monitors in particular are declining in usability. The computers are heavily used and a core service to the public. COVID has clearly demonstrated that there is a sizable portion of the public who rely on the library for internet access, printing, and technology assistance.	\$40,000	YES
Library	CARMA (156-0375)	Wi-fi Network Replacement	The library's wi-fi network was installed in 2017, and an external wi-fi transceiver was added in 2020. The indoor system consists of six Aerohive wi-fi access points which each cost \$1,500, including the license. The hardware has an expected lifespan of about five years, so it comes due for replacement in 2022. The external receiver was put up hastily using equipment that could be obtained during COVID and has a shorter life expectancy. Replacing the entire network would ensure the equipment is consistent and would renew the five-year depreciation cycle. The library's overall network connections need upgrading to ensure compatibility with new broadband connections provided by ISPs.	\$20,000	YES
Library	CARMA (156-0375)	Videoconference System Replacement	The videoconference system in the library meeting room was installed in 2011, with an expected lifespan of ten years. It's now due for replacement, and is likely to see heavy use in the future as conferences and meetings have increasingly moved online.	\$7,000	YES
Fire	CARMA (156-0375)	Extraction Tool Upgrade	The Department needs to replace the 30 year old gas powered hydraulic tools with battery operated E-draulic tools for rescue and extraction purposes. The current outdated tools have drawbacks that restrict their use. They are gas powered which makes them susceptible to failure, they are tethered to a hydraulic hose limiting the distance they can be used from the power supply. They require a much greater startup time, and they are not as versatile as the E-draulics.	\$72,000	YES

Fire	CARMA (156-0375)	Smoke Ejection Fans	The change of tools will provide first responders with a safer tool to use during rescue operations. Additionally, it eliminates carbon emissions because there is no longer a gas-powered motor.	\$7,000	YES
Fire	CARMA (156-0375)	Thermal Imaging Camera	The Department needs to replace all three of its gas powered ejection fans and proposes to do so with battery/electric fans. This project would be completed in two phases, this is phase one and includes one fan. By doing this the Department will maximize efficiency and effectiveness by reducing annual cost, down time for maintenance, and time in which it takes to set up for use. It also reduces carbon emissions by transitioning away from a gas-powered motor for this piece of equipment.	\$20,000	YES
Fire	CARMA (156-0375)	Smoke Ejection Fans – Phase 2	The Department requires two thermal imaging cameras to be carried in the command vehicles. Thermal imaging cameras are used to search for heat signatures such as people in a dark environment where you cannot see them. They can be used to pinpoint a fire's location in a building from the safety of the outside and they can be used to search for lost hikers in a wilderness setting. They will allow firefighters to more rapidly rescue victims in a smoky structure by allowing them to see the heat signature through the smoke. Chief officers will be able to pinpoint a fire's location in a structure prior to crew arrival which will save time in getting water on the fire and conserving property.	\$14,000	NO
Fire	CARMA (156-0375)	Station 2 Fencing	This project would be phase 2 of 2. Replacing the 30 year old gas powered smoke ejection fans with battery/electric fans. By doing this the Department will maximize efficiency and effectiveness by reducing annual cost, down time for maintenance, and time in which it takes to set up for use. (CM Note: Project denied due to insufficient CARMA funding available; currently seeking grant funds instead).	\$15,000	NO

Police & Fire	CARMA (156-0375)	Computer Aided Dispatch (CAD)	<p>allowing for unrestricted access to the Fire station. (CM Note: Project denied due to insufficient CARMA funding available).</p> <p>CAD is requested to support the Police and Fire Departments. CAD technology has been in place for decades and is utilized by many fire departments and police departments in the US. CAD replaced the handwritten and punch card system we have been using for dispatching and resource management and improves emergency and routine responses to all calls for service. It is a highly efficient system that will streamline our responses by automating many facets of the communications related to them thereby reducing radio traffic and expanding situational awareness to all responders. Under CAD, incident commanders have instant access to an overview of all units on scene, units en route to the call, units in reserve, and active and available personnel without going through dispatch. Responders that missed a radio call can instantly access the information on-screen and be fully informed. Responders can quickly access a vast amount of data through CAD such as hazmat materials control, patient treatment guidance, previous calls to a particular address, scene or situation and more. Responders can "see" other units' locations and know exactly where to stage and what equipment to bring all without having to talk to other personnel. CAD provides superb recording and time stamps of critical response activity allowing very accurate post incident documentation and analysis. The geo-mapping features will greatly improve the speed and efficiency of tsunami and fire evacuations. We intend to purchase a system from Tyler Technologies which is compatible with the Kenai Peninsula Borough's system, thereby providing for interoperability and coordination for multi-agency responses and back-up capabilities.</p>	\$135,500	YES
IT	CARMA (156-0375)	Email System Upgrade	<p>Our currently licensed Exchange version hit end of support 4/2023. Given the time needed to implement and migrate the mailboxes, funding will be needed FY22. Failure to upgrade the system on schedule has the following consequences: the HPD will be unable to use the City email system. The rest of the City would be at extremely elevated cyber-security risk as</p>	\$30,000	YES

				the email system would no longer be receiving security fixes and mitigations. The City email carries Criminal Justice Information (CJIS) to other State Agencies. User vendor supported software is a requirement.			
IT	CARMA (156-0375)	Network Switches		City of Homer network switches used as the access and distribution layer in all departments are due for replacement. These are the devices that connect all the computers together and aggregate the connections for routing between departments and buildings. These devices connect almost all communications in the City. Timely replacement of core network infrastructure is needed so that the City network remains secure and the City receives vendor security patches as issues are found.	\$32,000	YES	
Public Works	CARMA (156-0375)	Airport ADA – Restrooms, Fountain, etc.		Various elements of the Homer Airport Terminal are not in compliance with the Americans with Disabilities Act. This project would replace or modify those elements so that they would be in compliance.	\$14,400	YES	
Public Works	CARMA (156-0375)	City Hall ADA – Ramp		The ramps at the front door of City Hall (Pioneer entrance) are not in compliance with the Americans with Disabilities Act because the landings are too small. This project will replace the existing ramp with on that is in compliance with ADA.	\$14,400	YES	
Public Works	HERC CARMA (156-0396)	HERC Strategic Plan		This project would fund the development of a strategic plan for the HERC buildings. It would identify tasks, cost estimates, and a timeline moving forward on the goal of turning this property into a valuable community space. It would also address the existing uses of the buildings – recreational space as well as inside storage for the Public Works Department. The strategic plan would also recommend a course of action for continued progress. (CM Note: <i>Project denied due to assumption that the Council would prefer to discuss this further before determining the size and scope of the planning project, staff has been directed to begin preparing a work session on the topic for this summer.</i>)	\$50,000	NO	
Public	CARMA (156-0375)	Airport Terminal Sidewalk & Other		This project would replace the entrance sidewalk at the Airport Terminal and make other improvements to enhance	\$44,000	NO	

Works	Enhancement	the public face of this building, such as improving the landscaping and installing artwork, in collaboration with Homer Drawdown, a local organization that educates people about climate change. (CM Note: Project denied due to insufficient CARMA funding available; additionally, I would prefer to settle the Airport lease renewal before making new large investments in the property).		
Public Works	Airport Backup Generator	The project would provide a backup generator to the Airport Terminal Building. The terminal does not currently have back up power. (CM Note: Project denied due to insufficient CARMA funding available; additionally, I would prefer to settle the Airport lease renewal before making new large investments in the property).	\$90,000	NO
Public Works	Airport Terminal Painting (Exterior)	This project would paint the exterior of the Airport Terminal Building. The sides of the building are currently peeling and seriously deteriorating. This adversely impacts the weatherproofing of the exterior siding, which reduces the lifespan of the building. (CM Note: Project denied due to insufficient CARMA funding available; additionally, I would prefer to settle the Airport lease renewal before making new large investments in the property).	\$21,000	NO
Public Works	Ionization Units in City Buildings	This project would fund the installation of ionization units in City buildings where the air duct system could accommodate them. This would include the library, police station, and the Harbormaster Office. (CM Note: Project denied due to insufficient CARMA funding available; could possibly be funded via future COVID relief programs).	\$50,000	NO
Public Works	Citywide ADA Interior Signage and Restrooms	The ADA Transition Plan identifies a variety of non-compliance issues in various City buildings, including City Hall, the Library, etc. (CM Note: Project denied due to insufficient CARMA funding available, however, I am intending to recommend 2022 State of Alaska Community Assistance Program funding be put towards ADA projects such as this).	\$10,000	NO
Public Works	Parking Lot ADA Regrading Program	The ADA Transition Plan identified multiple City buildings whose parking lots are out of compliance with ADA criteria. The purpose of this funding would be to pay for	\$23,000	NO

				improvements, one building at a time, over multiple years. (CM Note: Project denied due to insufficient CARMA funding available, however, I am intending to recommend 2022 State of Alaska Community Assistance Program funding be put towards ADA projects such as this).		
Public Works	CARMA (156-0375)	Parks ADA Transition Plan		Many of Homer's parks have opportunities to improve accessibility in compliance with the Americans with Disabilities Act. This plan would help the City identify these opportunities and provide potential solutions for improving the accessibility of parks. (CM Note: Project denied due to insufficient CARMA funding available, however, I am intending to recommend 2022 State of Alaska Community Assistance Program funding be put towards ADA projects such as this).	\$30,000	NO
Public Works	CARMA (156-0375)	Parks ADA Implementation		This would help fund the solutions provided by a Parks ADA Transition Plan. (CM Note: Project denied due to insufficient CARMA funding available, however, I am intending to recommend 2022 State of Alaska Community Assistance Program funding be put towards ADA projects such as this).	\$30,000	NO

**Regarding fiscal years, staff made their requests for either FY22 or FY23. At this time, I have chosen to show all requests in FY22. I'm doing this because there are a lot of disruptions in worldwide supply chains which could last months to years depending on the industry. We may find ourselves needing to order materials in FY22 to accomplish projects in FY23. I would like staff to have the flexibility to take advantage of opportunities as they arise to acquire capital items when they are available, which might not perfectly sync up with our fiscal years.*

Utility CARMA – Fund 256

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Public Works	WATER (256-0378)	Water Share of Ocean Drive SAD	This project funds the share of the Seawall Armor Rock Revetment Project, which is related to the water main.	\$52,606	YES
Public Works	WATER (256-0378)	DR 6000 UV VIS Spectrophotometer w/ RFID	This equipment will be used to monitor water quality. It will assist the operators in the optimization of chemical additions used to remove disinfection by-products (DBP). DBPs are a regulated contaminant. Reducing DBPs in drinking water will better protect public health, allow operators to optimize the new DBP removal protocol designed by DOWL Engineering, and help maintain EPA regulation compliance.	\$9,276	YES
Public Works	WATER (256-0378)	Miox Chlorine Generator Cell Replacement	This piece of equipment is necessary to meet compliance with EPA's Safe Water Drinking Act and provide potable drinking water to our community. Chlorine is generated on-site at the Water Treatment Facility with a MIOX RIO unit. The generator cell is failing. A backup cell is in place, but we do not have another backup cell. The requested funds will be used to either recondition or replace the cell after Miox has inspected and evaluated the condition of the existing cell.	\$30,000	YES
Public Works	WATER (256-0378)	PR Station Hatch Improvement	Pressure reducing (PR) vaults are 10 to 20 feet deep. Most have limited ingress/egress and have no locking system to prevent unauthorized entry. Upgrades to the entry hatches would make emergency exits safer for the operators who occupy these vaults on a regular basis. They would also enable the operators to secure the vault from unauthorized entry. These improvements support our compliance with the American Water Infrastructure Act (AWIA).	\$35,279	YES
Public Works	WATER (256-0378)	Water Treatment Plant HVAC Control System Upgrade	This project will enable Water Division personnel to operate and maintain HVAC systems more efficiently. It will also provide remote access to address issues more quickly, allow operators to adjust maintenance scheduling, allow staff to address maintenance issues proactively, and give staff access	\$55,955	YES

			to Meridian tech support.			
Public Works	WATER (256-0378)	East Trunk FPI Mag Flow Meter	Full profile insertion (FPI) flow meter with 400 feet of cable, 28 inch sensor, and AC Procomm converter. Meter will replace the old flow meter on the east trunk. The east trunk transmission main delivers 2/3 of the flow to the distribution system. Monitoring flows are critical for compliance monitoring and water accountability. This meter may also be used to monitor flow to possible future micro hydro operations in the east trunk PR stations. The meter that is currently in service is 21 years old and not supported by the manufacturer because they have gone out of business.	\$9,000	YES	
Public Works	WATER (256-0378)	Replacement Flow Meters at Main and Danview PR Station and East Road Monitor	Fully monitoring in the system is used for leak detection, water accountability, and monitoring of correct operation of upstream PR stations. The flow meters at Main and Danview PR and the East Road monitoring station are 15-20 years old, are no longer reading accurately, and are not supported by the manufacturer because they have gone out of business. Funds would be used to purchase new meters to replace these old inaccurate meters. The new meter will be single point insertion (SPI) mag meters, the same make and model as the other in the system in order to standardize equipment.	\$15,000	YES	
Public Works 200	WATER (256-0378)	Replacement of E-170 ToolCat	Replace 2003 ToolCat 5600. This vehicle supports the water and sewer utilities. (Full cost: \$65,000 split equally between Water CARMA and Sewer CARMA)	\$21,667	YES	
Public Works	WATER (256-0378)	Replacement of E-161 CAT Loader	Replace 1998 CAT Loader. This vehicle supports the water and sewer utilities. (Full cost: \$475,000 split equally between Water CARMA and Sewer CARMA)	\$158,333	YES	
Public Works	WATER (256-0378)	Replacement of E-131 W/S Truck	Replace 1994 Ford Truck. This vehicle supports the water and sewer utilities. (Full cost: \$30,000 split equally between Water CARMA and Sewer CARMA)	\$15,000	YES	
Public Works	WATER (256-0378)	Replacement of E-130 Service Truck	Replace 1994 Chevy Service Truck. This vehicle supports the water and sewer utilities as well as road maintenance operations. (Full cost: \$80,000 split equally between HART ROAD, Water CARMA, Sewer CARMA)	\$26,667	YES	

Public Works	WATER (256-0378)	Replacement of E-114 PW Truck	Replace 1997 Ford Truck with a new truck which supports the GIS technician, PW Director, and Project Technician whose duties affect the water and sewer utilities as well as road maintenance options (Full cost: \$30,000 split equally between HART Road, Water CARMA, Sewer CARMA)	\$10,000	YES
Public Works	WATER (256-0378)	PW Campus Mitigation Plan	This project would develop a mitigation plan for addressing the issue of the Public Works Campus sitting in the tsunami inundation zone, following up on any Council direction resulting from Public Works Campus Task Force recommendations. The plan would identify tasks, costs estimates, and a timeline for implementation. (Full cost: \$50,000 split equally between HART ROAD, Water CARMA, Sewer CARMA)	\$16,667	YES
Public Works	WATER (256-0378)	Computerized Maintenance Management System	This project involves the purchase of off-the-shelf computerized asset management software and the development of a customized analytical software to provide data regarding equipment condition, cost of ownership, and likelihood of failure. This information will help us better manage our rolling stock as well as operational systems related to the water/sewer utilities. Industry experience demonstrates that utility systems can save considerable expense by relying on data-based decision-making to drive both operational and capital planning. (Full cost: \$70,000 – shared equally between HART Road, Water CARMA, Sewer CARMA)	\$23,333	YES
Public Works	SEWER (256-0379)	Charles Street Sewer SAD – Design	The subject project would provide for the City's share of the design of the Charles Street Sewer SAD. The SAD would bring City sewers to a currently unserved area. Some of the homes still use outhouses, in a wetland area. The project would also enable a new restroom, to be built in another proposed project, to be connected to City sewer.	\$55,000	YES
Public Works	SEWER (256-0379)	Charles Street Sewer – Construction	The subject project would provide for the City's share of the construction of the Charles Street Sewer SAD. The SAD would bring City sewers to a currently unserved area. Some of the homes still use outhouses, in a wetland area. The project would also enable a new restroom, to be built in	\$178,561	YES

				another proposed project, to be connected to City sewer.			
Public Works	SEWER (256-0379)	Influent Station Backup Pump		Hydromatic S4LVP1500FB pump. This pump will provide redundancy for the influent lift station at the sewer treatment facility. This lift station delivers all the wastewater to the treatment plant. A redundant pump will reduce down time during routine maintenance. It will also give operators more time to respond to emergency situations.	\$16,136		YES
Public Works	SEWER (256-0379)	Safety Hoist for Lift Station and Other Underground Work		Advanced 5-piece Davit hoist system with Saslift2 vince 60' galvanized cable mounting bracket bag and PET aircore 400 lbs. capacity back/front D-ring tongue buckle vest harness with steel hardware. This will allow operators to safely and efficiently work in lift station and other underground vaults while maintaining compliance with OSHA regulations.	\$10,282		YES
Public Works	SEWER (256-0379)	Sewer Inspection Camera		Camera would enable operators to inspect inside sewer mains for damage and illegal connections to reduce inflow and infiltration to reduce flow to sewer treatment facility. Decreased flow will decrease maintenance, electric and chemical costs, and extend the life of the plant, lift stations, and sewer mains.	\$57,320		YES
Public Works	SEWER (256-0379)	Repair Pond Liner at Sewer Treatment Plant		The pond is used for storage of biosolids and further digestion of digester sludges. The liner has several holes and tears. Funds would be used to purchase HDPE liner material, adhesive, and any specialty tools needed to repair the liner.	\$25,000		YES
Public Works	SEWER (256-0379)	Replacement of E-170 ToolCat		Replace 2003 ToolCat 5600. This vehicle supports the water and sewer utilities. (Full cost: \$65,000 split equally between Water CARMA and Sewer CARMA).	\$21,667		YES
Public Works	SEWER (256-0379)	Replacement of E-161 CAT Loader		Replace 1998 CAT Loader. This vehicle supports the water and sewer utilities. (Full cost: \$475,000 split equally between Water CARMA and Sewer CARMA).	\$158,333		YES
Public Works	SEWER (256-0379)	Replacement of E-131 W/S Truck		Replace 1994 Ford Truck. This vehicle supports the water and sewer utilities. (Full cost: \$30,000 split equally between Water CARMA and Sewer CARMA).	\$15,000		YES
Public	SEWER (256-0379)	Replacement of E-130		Replace 1994 Chevy Service Truck. This vehicle supports the	\$26,667		YES

Works		Service Truck	water and sewer utilities as well as road maintenance operations. (Full cost: \$80,000 split equally between HART ROAD, Water CARMA, Sewer CARMA).		
Public Works	SEWER (256-0379)	Replacement of E-114 PW Truck	Replace 1997 Ford Truck with a new truck which supports the GIS technician, PW Director, and Project Technician whose duties affect the water and sewer utilities as well as road maintenance options (Full cost: \$30,000 split equally between HART Road, Water CARMA, Sewer CARMA).	\$10,000	YES
Public Works	SEWER (256-0379)	PW Campus Mitigation Plan	This project would develop a mitigation plan for addressing the issue of the Public Works Campus sitting in the tsunami inundation zone, following up on any Council direction resulting from Public Works Campus Task Force recommendations. The plan would identify tasks, costs estimates, and a timeline for implementation. (Full cost: \$50,000 split equally between HART ROAD, Water CARMA, Sewer CARMA).	\$16,667	YES
Public Works	SEWER (256-0379) & WATER (256-0378)	PW Campus Mitigation Plan Implementation	The project would implement strategies identified in the Public Works Campus Mitigation Plan. At a minimum, the project would include purchasing property for storage of equipment and supplies. It could also include designing a new facility and building an equipment shed. (Full cost: \$5,000,000 – shared equally between HART Road, Water CARMA, Sewer CARMA). (CM Note: <i>Project denied because the project is not developed enough to accurately predict the required funds</i>).	\$3,333,500	NO
Public Works	SEWER (256-0379)	Computerized Maintenance Management System	This project involves the purchase of off-the-shelf computerized asset management software and the development of a customized analytical software to provide data regarding equipment condition, cost of ownership, and likelihood of failure. This information will help us better manage our rolling stock as well as operational systems related to the water/sewer utilities. Industry experience demonstrates that utility systems can save considerable expense by relying on data-based decision-making to drive both operational and capital planning. (Full cost: \$70,000 – shared equally between HART Road, Water CARMA, Sewer	\$23,333	YES

Public Works		SEWER (256-0379)	Beluga Lift Station Final Design & Construction	CARMA)	The project is to fund the final design and construction of the Beluga Lift Station renovations. Preliminary design was completed in early 2021. The Beluga Lift Station is subject to corrosion from the high concentrations of sulfuric acid generated in the station by the aged sewage coming off the Spit. This puts critical equipments and work crews at risk. Constructing these modifications will mitigate the risk to the public and our work crews. (CM Note: Project denied due to insufficient CARMA funding available).	\$900,000	NO
--------------	--	------------------	---	--------	--	-----------	----

HART Roads – Funds 160

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Public Works	HART Roads	Grind and Pave Program	The Road Assessment Plan documents a systematic evaluation of the condition of Homer's Roads. This plan has identified a number of paved roads, which would benefit from resurfacing. The project would grind the existing asphalt and recycle it into new surfacing for these roads.	\$177,895	YES
Public Works	HART Roads	Road Base Reconstruction Program	Unsuitable road beds cause frost boils which create unsafe conditions for the traveling public and emergency response traffic. A number of roads have subgrade issues requiring the road bed to be dug out and replaced with suitable gravel. The subject project would repair a number of Homer's worst roads as evaluated in the Road Assessment Plan.	\$240,000	YES
Public Works	HART Roads	Small Works Road Repair Program	Small Works Road Repair is for numerous miscellaneous road repair projects, which are larger than we can do as part of the normal day-to-day operations but smaller than what would be justified for a stand-alone capital project. The project creates an expedient way to repair immediate needs before they become larger problems.	\$70,000	YES
Public Works	HART Roads	Snow Storage Lots	Snow removal is a key mission of the Public Works Department and this project will fund the acquisition of easements, or other property rights, which allow the City to use real property in the residential neighborhoods for snow storage. As the City develops, PW is increasingly challenged to find snow storage lots.	\$20,000	YES
Public Works	HART Roads	Small Works Drainage Repair Program (2022)	The Small Works Drainage Repair Program is for numerous miscellaneous drainage repair projects, which are larger than we can do as part of the normal day-to-day operations but smaller than what would be justified for a stand-alone capital project. The project creates an expedient way to repair immediate needs before they become larger problems.	\$25,000	YES

Public Works	HART Roads	Road's Share of the Ocean Dr. SAD	The project funds the share of the Seawall Armor Rock Revetment Project which is related to the road – Ocean Drive. The City is part of the SAD because it is a property owner within the district.	\$52,606	YES
Public Works	HART Roads	Main Street Sidewalk – Construction	Funds construction of Main Street sidewalk and storm drain system upgrades. The design work is complete and the project is "shovel ready". If the City is unable to acquire grant funds to construct this project, this approval would allow us to build it ourselves.	\$1,100,000	YES
Public Works	HART Roads	Ben Walters Way Sidewalk Design and Survey	This project will fund the design, surveying, and permitting for a sidewalk on one side of Ben Walters Way. It is an important connection between the neighborhood and multiple destinations, including two city parks.	\$100,000	YES
Public Works	HART Roads	Hornaday Park Road Realignment	This project would realign the access road into Karen Hornaday Park. The park's master plan called for a realignment of the access road. We have designed the realignment and are ready to construct it. The construction of the road realignment needs to be done at the same time as the new pedestrian path construction so that excavation and backfill from both projects can be balanced across both sites.	\$120,000	YES
Public Works 206	HART Roads	Small Works Drainage Repair Program (2023)	The Small Works Drainage Repair Program is for numerous miscellaneous drainage repair projects, which are larger than we can do as part of the normal day-to-day operations but smaller than what would be justified for a stand-alone capital project. The project creates an expedient way to repair immediate needs before they become larger problems.	\$25,000	YES
Public Works	HART Roads	Replacement of E-170 ToolCat	Replace 2003 ToolCat 5600. This vehicle supports the water and sewer utilities. (Full cost: \$65,000 split equally between Water CARMA and Sewer CARMA)	\$21,667	YES
Public Works	HART Roads	Replacement of E-161 CAT Loader	Replace 1998 CAT Loader. This vehicle supports the water and sewer utilities. (Full cost: \$475,000 split equally between Water CARMA and Sewer CARMA)	\$158,333	YES
Public	HART Roads	Replacement of E-130	Replace 1994 Chevy Service Truck. This vehicle supports the water and sewer utilities as well as road maintenance	\$26,667	YES

Works		Service Truck	operations. (Full cost: \$80,000 split equally between HART ROAD, Water CARMA, Sewer CARMA)			
Public Works	HART Roads	Replacement of E-114 PW Truck	Replace 1997 Ford Truck with a new truck which supports the GIS technician, PW Director, and Project Technician whose duties affect the water and sewer utilities as well as road maintenance options (Full cost: \$30,000 split equally between HART Road, Water CARMA, Sewer CARMA)	\$10,000	YES	
Public Works	HART Roads	PW Campus Mitigation Plan	This project would develop a mitigation plan for addressing the issue of the Public Works Campus sitting in the tsunami inundation zone, following up on any Council direction resulting from Public Works Campus Task Force recommendations. The plan would identify tasks, costs estimates, and a timeline for implementation. (Full cost: \$50,000 split equally between HART ROAD, Water CARMA, Sewer CARMA)	\$16,667	YES	
Public Works	HART Roads	PW Campus Mitigation Plan Implementation	The project would implement strategies identified in the Public Works Campus Mitigation Plan. At a minimum, the project would include purchasing property for storage of equipment and supplies. It could also include designing a new facility and building an equipment shed. (Full cost: \$5,000,000 – shared equally between HART Road, Water CARMA, Sewer CARMA). (CM Note: <i>Project denied because the project is not developed enough to accurately predict the required funds.</i>)	\$1,666,500	NO	
Public Works	HART Roads	Ground Water Research	Continue work started in 2021 to research ground water as it relates to (1) Homer's water supply, and (2) Homer's drainage issues. (Full cost: \$50,000 – shared equally between HART Roads & HAWSP).	\$25,000	YES	
Public Works	HART Roads	Computerized Maintenance Management System	This project involves the purchase of off-the-shelf computerized asset management software and the development of a customized analytical software to provide data regarding equipment condition, cost of ownership, and likelihood of failure. This information will help us better manage our rolling stock as well as operational systems related to the water/sewer utilities. Industry experience demonstrates that utility systems can save considerable	\$23,333	YES	

			expense by relying on data-based decision-making to drive both operational and capital planning. (Full cost: \$70,000 – shared equally between HART Road, Water CARMA, Sewer CARMA).		
--	--	--	--	--	--

The projects titled "Fuel Island Replacement Design" and "Mt. Augustine Drainage Improvement Construction" in the original capital budget submission have been dropped from the capital budget. The fuel island project has other funding through a prior Council appropriation, and the Mt. Augustine project will come to Council in a separate ordinance.

HART Trails – Fund 165

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Public Works	HART Trails	Replacement of E-129 Parks Truck	Replacement of a 1994 Ford truck. The vehicle supports Parks.	\$30,000	YES
Public Works	HART Trails	Replacement of E-120 Parks Truck	Replacement of a 1995 Ford truck. The vehicle supports Parks.	\$30,000	YES
Public Works	HART Trails	Replacement of E-107 Parks Truck	Replacement of a 2001 Chevy S10 Pickup. The vehicle supports Parks.	\$30,000	YES
Public Works	HART Trails	Replacement of E-101 Parks Truck	Replacement of a 1999 Ford truck. The vehicle supports Parks.	\$30,000	YES
Public Works	HART Trails	Small Works Trails Maintenance (2023)	Small Works Trails will cover the various small expenses incurred by Parks to maintain all of the City's trails. The fund addresses projects which are larger than what can be accommodated in normal operations, but not large enough to justify a stand-alone capital project. The fund can also support maintenance equipment.	\$10,000	YES
Public Works 209	HART Trails	Small Works Trails Maintenance (2023)	Small Works Trails will cover the various small expenses incurred by Parks to maintain all of the City's trails. The fund addresses projects which are larger than what can be accommodated in normal operations, but not large enough to justify a stand-alone capital project. The fund can also support maintenance equipment.	\$10,000	YES
Public Works	HART Trails	Hornaday Park – New Pedestrian Access Trail Construction	This project would construct a new Karen Hornaday Pedestrian Trail identified in the Park's master plan. The trail is designed and ready for construction. We have also applied for grant funding to do this work. It needs to be timed with the Hornaday Park road realignment project to ensure that excavation and backfill can be balanced across the park.	\$150,000	YES
Public Works	HART Trails	Fairview Ave Trail – East – Design **	This project will fund the design, surveying, and permitting for an existing pedestrian way on the Fairview Ave ROW. It is identified as an important connection across multiple	\$30,000	YES

			residential neighborhoods to the high school. The existing route has poor walking surfaces, is uneven, and is narrow.		
--	--	--	---	--	--

***The original capital budget draft also listed a Fairview Ave Trail West design. That project was included in error, it is not slated to begin until FY24/25 under the current 5-year public works capital improvement plan.*

HAWSP – Fund 205

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Public Works	HAWSP	Hornaday Park Restroom Replacement	The old restroom at Karen Hornaday Park was removed because it was not safe to use. Currently the park is supplied with portable restrooms. As Homer's most used park, there is a need for new restroom facilities to be installed.	\$300,000	YES
Public Works	HAWSP	Hornaday Park W/S Line Replacement	This project would install new water and sewer lines from a new restroom to the existing mains on Fairview Avenue. The existing water/sewer lines serving the former park restroom are deteriorated and leaking. Further, the sewer line sags. When a new restroom is installed, the service lines need to be replaced with more durable materials.	\$25,000	YES
Public Works	HAWSP	Bishops Beach Restroom Replacement Design	Project would fund the design of a new plumbed restroom at Bishops Beach Park. The existing vault toilets are damaged and in poor condition. They were closed in 2020 and we have used portable toilets as a temporary replacement.	\$25,000	YES
Public Works	HAWSP	Bishops Beach Restroom Replacement Construction	Project would fund the construction of a new plumbed restroom at Bishops Beach Park. The existing vault toilets are damaged and in poor condition. They were closed in 2020 and we have used portable toilets as a temporary replacement.	\$400,000	YES
Public Works	HAWSP	Charles Street Water SAD – Design	The subject project would provide for the City's share of the design of the Charles Street Sewer SAD. The SAD would bring City sewers to a currently unserved area. Some of the homes still use outhouses, in a wetland area. The project would also enable a new restroom, to be built in another proposed project, to be connected to City sewer.	\$15,000	YES
Public Works	HAWSP	Charles Street Water SAD – Construction	The subject project would provide for the City's share of the construction of the Charles Street Sewer SAD. The SAD would bring City sewers to a currently unserved area. Some of the homes still use outhouses, in a wetland area. The project would also enable a new restroom, to be built in	\$69,536	YES

Public Works	HAWSP	Ground Water Research	another proposed project, to be connected to City sewer.		
			Continue work started in 2021 to research ground water as it relates to (1) Homer's water supply, and (2) Homer's drainage issues. (Full cost: \$50,000 – shared equally between HART Roads & HAWSP).	\$25,000***	YES

*** In the original draft the ground water project was incorrectly listed at \$50,000 for HAWSP. The total project is \$50,000 but split between HART and HAWSP equally. The error has been corrected in the amended capital budget.

Port & Harbor Fleet – Fund 452

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Port & Harbor	Port & Harbor Fleet (452-0374)	Port Maint. Plow Truck Replacement	Truck E-402 is a 2004 Ford F250 that first was used as a harbor officer patrol vehicle. It later transitioned to Port Maintenance as a plow truck. Port Maintenance clears the snow from the Deep Water Dock, Pioneer Dock, Hickory berth and parking lot, all ramp approaches and adjoining parking lots, Outer Dock Road, the Load and Launch Ramp, Barge Ramp, and other locations where harbor customers work and/or need access to their vehicles. We have learned that the ¾ ton vehicles do not hold up well to the kind of use that we need during winter months, the replacement will be a heavy duty one ton rated vehicle.	\$35,000	YES
Port & Harbor	Port & Harbor Fleet (452-0374)	Fire Cart Rebuild	This project will fund the rebuild of one of the seven harbor float system fire response carts. The upgrade consists of replacing the 30 year old engine and pump assemblies, upgrading the cooling pumps with self-priming pumps, installing new lighting and hose storage, and replacing the self-propelled cart with a new track driven model.	\$25,000	YES
Port & Harbor	Port & Harbor Fleet (452-0374)	Fish Dock Manlift Replacement	The Grove vertical manlift is an essential tool on the Fish Dock. It is used to work on the overhead ice delivery augers and the waterlines on the dock. Due to the age and overall condition of the unit, it has become very difficult to maintain the unit and keep it operational.	\$30,000	YES
Port & Harbor	Port & Harbor Fleet (452-0374)	Port Maint. Mobile Welding Van Replacement	Port Maintenance has a 1993 mobile welding/shop van that is no longer road safe or worthy of the investment to make it so. Many of our welding and fabrication needs require in-field service. For instance, fendering repairs on the docks or steel grid deck and bench repairs can't be moved to a shop. This requires work on site with a mobile welder and all the other metal repair equipment to get the job done. Staff intends to replace the existing van with a box utility trailer that will better serve the need and create cost savings.	\$17,000	YES

Port & Harbor Reserve – Fund 456

Requesting Dept./Div.	Proposed Funding Source	Title	Description	Request	CM Approved
Port & Harbor	Port & Harbor Reserve (456-0380)	Deep Water Dock Security Gate	The project replaces the 30' cantilevered gate at the Deep Water Dock security check point. This checkpoint is mandated by the Department of Homeland Security in order for the Port to qualify as a CFR 105 regulated facility. The existing gate has become warped and increasingly difficult to move.	\$10,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Fish Grinder Building Replacement Design	The fish grinder building is a metal building built new in 2002 to house the fish grinder and associated equipment. The fish grinder, which connects to the city outfall line, grinds all of the fish waste from the sport fish caught, charter caught, and commercially processed fish that comes to the Homer Spit. The original building was built as a standard metal clad building and the building's exposure to salt water used to process the fish has created rust problems. This funding will allow staff to engineer a replacement that is better suited to the use and better meets DEC requirements.	\$15,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Fish Carcass Trailer	The fish carcass trailers are used to collect the fish carcasses at the fish cleaning tables and then haul them to the fish grinder building for disposal. We have three units that serve the three cleaning stations. There are no backup units for the instance when one of the trailers has to be pulled out of service due to a mechanical issue. Two of these trailers are nearing the end of service and breakdowns are becoming more frequent.	\$15,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Harbor Basin Pile Cathodic Protection	Electrolysis is a high priority maintenance issue that if ignored will create very costly down the road early replacement costs for our steel piling. Installing sacrificial anodes prolong the life of these piles by counteracting the effects of electrolysis. In 2019 staff worked with contractors to complete phase 1 of the cathodic protection program for the harbor float system. This represents a good first step	\$200,000	YES

Port & Harbor	Port & Harbor Reserve (456-0380)	Harbor Office ADA Entry Door Improvements	towards protecting this critical infrastructure from the damaging effects of electrolysis. This program must be continued so that all steel pile in the harbor are protected.	\$10,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Camera System Design Ramps 1-5	In the original construction plans for the harbor office, we designed electric actuated door openers for the lobby entrance. Due to the need to stay within budget, we were not able to install the openers desired. We were, however, able to plan for the improvement and made sure that electricity was stubbed out for the time when we could make this important upgrade. This project will allow us to install the actuators and external push button controls so that our lobby doors will swing out of the way allowing for easy access to the harbor office lobby.	\$20,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Electrical Meter Replacement Inventory	This funding will allow staff to hire a firm to help us design a camera system to keep watch of the ramp approaches on the west side of the basin, and to tie into the existing system that is currently in use on the east side of the facility. Cameras assist staff in keeping watch over the security needs of the vessel owners. Often times, an officer will use a camera to keep an eye on a particular situation while they are in the field helping other customers. The camera will record the incident so that a quick review by the officer can effectively verify status while not requiring the officer to dedicate his time to watching and waiting. Cameras allow us to multi-task.	\$5,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Fish Grinder Building Replacement	Currently the Homer Harbor owns and maintains 170 electrical pedestals that have the capacity to deliver shore power to 328 individual customers/vessels at any given time. We are seeing an increase in meter failure which has, at times, led to incorrect billing. This funding will allow the maintenance division to buy and stock up on the metering devices and receptacles which are the main components that wear out from time and use.	\$100,000	YES

Port & Harbor	Port & Harbor Reserve (456-0380)	System 5 Re-float Engineering	environment. Staff has concerns that, if not addressed soon, the structural integrity of the building could become a safety issue. System 5 is our large vessel transient float located on the east side of the harbor and it was installed in 1084. Over the years, we have noted that the floats are showing less and less freeboard due to saltwater saturation of the Styrofoam floatation. With the assistance of engineers, we would design a long term fix for this situation using large plastic air tanks. The tanks are designed to be filled with water to the point that they can be submerged under the moorage float, then air is pumped in to displace the water and lift the float. We have used this system in other locations around the harbor with success. The air tanks provide a great amount of lift and can be placed exactly where needed to slowly lift a float system to regain the design freeboard.	\$15,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Electrical Pedestal Replacement EE Float	The 50 year old electrical pedestals located on EE float were rebuilt during the 2002 TORA float project and put back into service. These units have become a maintenance problem. Port Maintenance will be able to perform this task as a "time allows" project once the replacement pedestals are in stock.	\$10,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Crane 4 Rebuild	The harbor has eight cranes on the Fish Dock. To date, we have rebuilt four and this funding will allow us to continue with our rebuild program. The Fish Dock cranes are essential equipment for the commercial fishing industry. They provide fishers and fish buyers the opportunity to do business at a facility that is owned and managed by the City. The cranes are inspected annually by an OSHA certified inspector and maintained by Ice Plant staff. The cranes are managed as an open access to public users who must become certified and insured before receiving clearance to operate them.	\$90,000	YES
Port & Harbor	Port & Harbor Reserve (456-0380)	Fish Carcass Trailer	The fish carcass trailers are used to collect the fish carcasses at the fish cleaning tables and then haul them to the fish grinder building for disposal. We have three units that serve the three cleaning stations. There are no backup units for the instance when one of the trailers has to be pulled out of service due to a mechanical issue. Two of these trailers are	\$15,000	YES

			nearing the end of service and breakdowns are becoming more frequent.		
--	--	--	---	--	--

An intentionally blank page for content separation and viewing convenience



“WHERE THE LAND ENDS AND THE SEA BEGINS”