



# City of Homer

[www.cityofhomer-ak.gov](http://www.cityofhomer-ak.gov)

## Finance Department

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## Memorandum 21-043

TO: Mayor Castner and Homer City Council

THROUGH: Rob Dumouchel, City Manager

FROM: Elizabeth Walton, Finance Director

DATE: March 4, 2021

SUBJECT: General Fund Revenue Sources

The purpose of this memo is to provide background materials related to General Fund revenue sources so that Council and the public have the proper context for a discussion on the topic.

The City's General Fund requires revenues to provide services to the public. These revenues come to us via property taxes, sales taxes, permits, licenses, camping and recreation fees, etc. Attached to this memo is a series of draft forecasts which show all current General Fund revenue sources. Please note that the attachment is very much a draft at this time. The disruption caused by the pandemic has made forecasting much more difficult (Figure 1 below shows the trends leading into the pandemic). Finance and Administration are still evaluating the numbers and methodologies, staff and commissions are reviewing fees, and the final budget draft is likely to change somewhat.

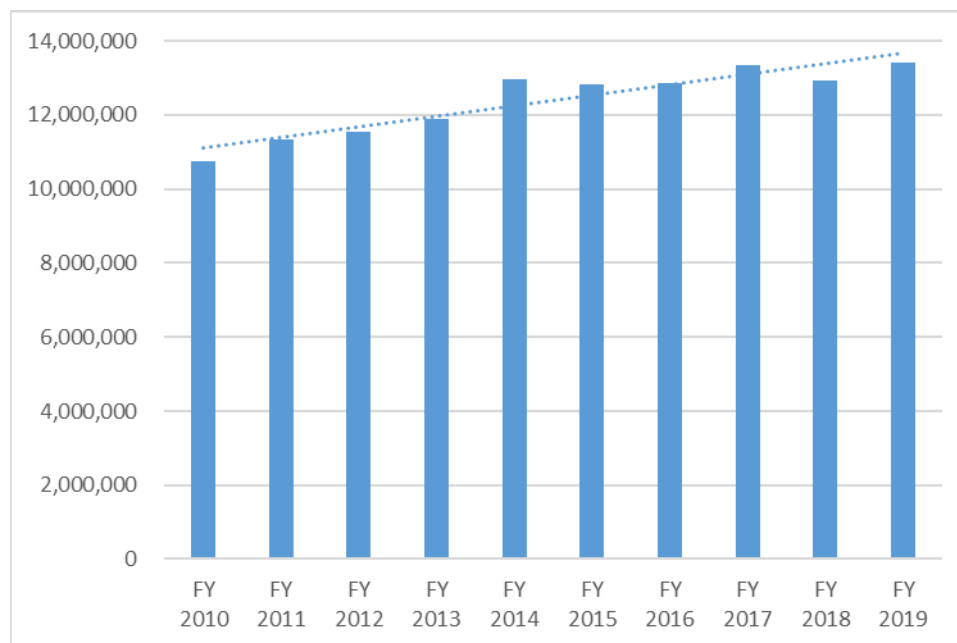


Figure 1: General Fund revenue by year (compiled using audited financial statements)

When viewing the General Fund's total operating revenue by source, it's readily apparent that most revenues come from sales tax (46%) and property taxes (27%). There are however many other revenue sources which combine to make up the rest of the funds which help the City offer services to the public.

#### WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE

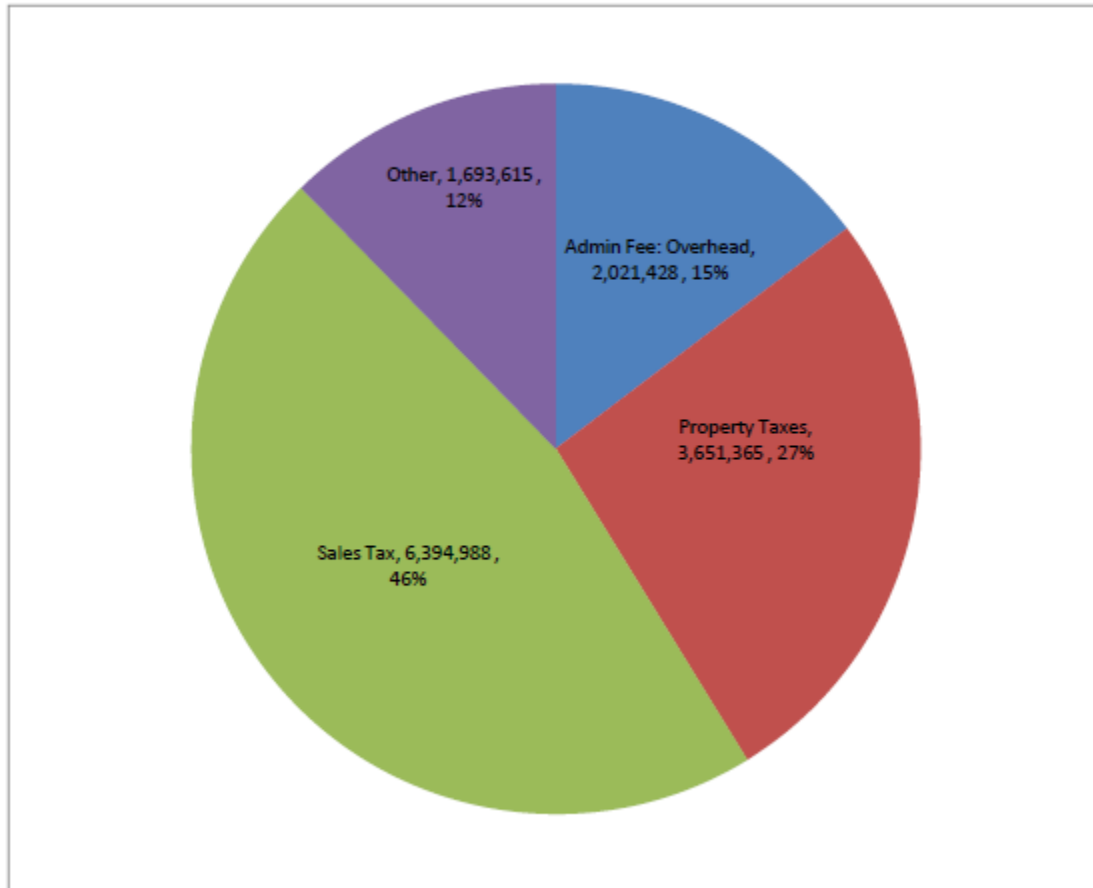


Figure 2: 2019 General Fund revenue by source

Table 1: 2019 General Fund revenue sources other than admin fees and taxes

Revenue Source	Amount	Revenue Source	Amount
Jail Contract	\$440,066	Police Services	\$88,800
Airport Revenues	\$218,798	Ambulance Fees	\$122,725
Camping Fees	\$178,663	Community Recreation Fees	\$42,279
Fines	\$28,798	Fire Services	\$91,204
Interest Income	\$188,592	Library Grant	\$9,847
Pioneer Ave Maint (DOT)	\$34,000	Miscellaneous Revenues	\$155,694
Other Taxes & Licenses	\$52,996	Permits & Zoning	\$41,152

**Questions for Council Consideration:**

- Do you consider the current revenue sources to be appropriate and sufficient to fund the General Fund?
- Are there revenue sources which need to be re-evaluated for higher or lower rates?
  - Note: Administration and Commissions are currently conducting a review of the Fee Schedule.
- Are there new revenue sources that we should consider adding?

**Recommendation:**

Hold a discussion on General Fund revenues during Committee of the Whole.

**Attachments:**

- Revenue Terms Glossary
- Draft Revenue Forecast Scenarios

## Revenue Glossary

### Property Taxes

- 4101 - Real Property Taxes:** Ad valorem taxes levied 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 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.
- 4107 - Oil Tax:** Oil taxes levied and apportioned by the Borough.

### Sales & Use Taxes

- 4201 - Sales Tax:** The City sales tax is apportioned as follows: 3% for general services, 3/4% for sewer debt retirement, 3/4% for street/trails reconstruction and related utilities, 0.30% for police station debt service, and 0.05% for police station operations and maintenance.
- 4202 - Cooperative 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:** Amounts received from the State for liquor licenses issued within the City.
- 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.

### Permits & Licenses

- 4301 - Driveway Permit:** Fees charged for permission to connect property to a City street by way of a driveway.
- 4302 - Sign Permit Fee:** Fees charged for permission to put up a sign within the City.
- 4303 - Building Permit:** Fees charged for permission to construct a building within the City.

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

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

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

**4310 – Marijuana Licenses:** Amounts received from the State for marijuana licenses issued within the City.

**4314 – Taxi/Chauffeurs/Safety Inspections:** Taxi licenses, Chauffeurs licenses and safety inspections issued and provided by the City's police department.

## **Fines & Forfeitures**

**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.

## **Use of Money**

**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.

## **Revenues – Other Agencies**

**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.

**4509 – Assistant Fire Chief:** Grant that was awarded to cover personnel costs associated with an assistant fire chief position.

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

## **Charges for Services**

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

- 4316 – SAD Application Fee:** Application fees for forming Special Assessment districts.
- 4317 – SAD Yearly Bill:** Annual administration fee for billing Special Assessment districts.
- 4516 – PW Equip & Service:** Miscellaneous services provided by the City’s Public Works department.
- 4599 – Pioneer Beautification:** Revenue collected from businesses for planting flowers on Pioneer Ave.
- 4601 - Ambulance Fees:** Payment for services associated with emergency medical services provided to transport patients to a particular destination.
- 4603 - Fire Contract:** Contract for lease of Pumper Truck 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.
- 4607 – Library Services:** Fees charged for the use of library facilities and late book fees.
- 4608 - Camping:** Fees collected for the use of the Hillside Campground facility at Hornaday Park and Mariner Park on the Homer Spit.
- 4609 - Animal Care Fees:** Fees charged for the impoundment, boarding, and services provided by the City’s Animal Shelter
- 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.
- 4613 - Cemetery Plots:** Revenues derived from the sale of cemetery plots.
- 4614 - Community Recreation Class Fees:** Fees charged for community recreation classes.
- 4650 - Rent & Leases:** Charges for the use of City facilities and leases of Spit land.
- 4655 – Pavilion Rental:** Fees charged for renting City pavilions.
- 4660 – Advertising – Community Recreation:** Fees charged for advertising in the community recreation program.

## Other Revenue

- 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.

## Airport Terminal Revenues

**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 parking at the airport.

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

## **Operating Transfers**

**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-Roads:** Charges to HART-Roads 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.

**4987 - G/F Services Reimbursement from HART-Trails:** Charges to HART-Trails for overhead and administrative services provided by the General Fund.

**4990 - Other Transfer:** Transfers from another department.

**4992 - Other Transfer:** Operating transfers from another department.

Option A  
FY2022/23 Revenue Sources for General Fund

**DRAFT**

Revenue Categories	7/17 - 6/18	7/18 - 6/19	7/19 - 6/20	FY21	FY21	FY22	FY23
& Descriptions	Actual	Actual	Actual	Adopted Budget	Amended Budget	DRAFT Projected Budget	DRAFT Projected Budget
Real Prop Tax	3,184,026	3,115,497	3,325,206	3,194,447	63,339	3,427,798	3,516,902
Per Prop Tax	215,919	241,493	238,407	215,966	6,606	231,940	231,940
Motr Vehicle Tx	50,318	44,606	46,011	48,869	18,543	46,978	46,978
Prior Years Taxes	102,444	113,755	13,689	62,444	28,669	76,629	76,629
Pen/Int Prop Tx	190	6,730	7,907	1,407	4,198	4,942	4,942
Oil Tax	19,519	0	0	12,080	1,999	6,506	6,506
<b>Total Property Taxes</b>	<b>3,572,417</b>	<b>3,522,082</b>	<b>3,631,221</b>	<b>3,535,212</b>	<b>123,353</b>	<b>3,794,794</b>	<b>3,883,898</b>
Sales Tax	6,636,834	6,043,564	6,546,516	5,555,334	1,793,487	5,214,948	5,310,080
Remote Sales Tax	0	0	7,996	0	0	115,683	115,683
Cooperative Tax	24,721	48,654	0	28,458	7,999	24,458	24,458
Liquor License	24,100	32,100	24,450	29,183	21,767	26,883	26,883
Sales Tax Comm	4,000	4,000	4,000	3,833	2,000	4,000	4,000
<b>Total Sales and Use Taxes</b>	<b>6,689,655</b>	<b>6,128,318</b>	<b>6,582,962</b>	<b>5,616,808</b>	<b>1,825,253</b>	<b>5,385,973</b>	<b>5,481,104</b>
Driveway Permit	2,330	2,165	1,625	2,073	1,078	2,040	2,291
Sign Permits	150	200	150	225	100	167	150
Building Permit	18,170	17,595	11,650	16,463	7,817	15,805	18,286
Peddler Permits	3,480	2,886	2,762	3,198	2,375	3,043	2,563
Zoning Fees	20,250	11,725	19,500	14,713	8,525	17,158	14,742
Row Permit	3,060	3,735	2,880	3,528	2,045	3,225	4,485
Marijuana Permit	1,000	1,800	1,100	1,167	333	1,300	1,700
Taxi/chauffeurs/safety Inspec	3,580	2,648	5,345	3,976	1,641	3,858	3,548
<b>Total Permits and Licenses</b>	<b>52,020</b>	<b>42,754</b>	<b>45,012</b>	<b>45,342</b>	<b>23,914</b>	<b>46,595</b>	<b>47,764</b>
Fines/Forfeit	15,981	10,045	12,240	12,459	3,996	12,755	10,088
Non Moving Fine	11,689	7,810	11,025	10,184	1,205	10,175	9,068
<b>Total Fines and Forfeitures</b>	<b>27,670</b>	<b>17,855</b>	<b>23,265</b>	<b>22,643</b>	<b>5,201</b>	<b>22,930</b>	<b>19,157</b>
Interest Income	8,520	187,572	244,060	74,720	37,360	146,718	158,310
<b>Total Use of Money</b>	<b>8,520</b>	<b>187,572</b>	<b>244,060</b>	<b>74,720</b>	<b>37,360</b>	<b>146,718</b>	<b>158,310</b>
Ak Shared Rev	205,118	0	0	0	0	0	0
Prisoner Care	434,738	440,066	440,066	440,000	220,033	440,066	440,066
Borough 911	52,800	52,800	52,800	52,800	52,800	52,800	52,800
Police Sp Serv	36,000	36,000	36,000	36,000	27,000	36,000	36,000
Library Grt Ak	3,287	0	9,847	0	0	0	0
Assistant fire chief	56,519	99,494	0	0	0	0	0
Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	34,000	34,000
<b>PERS Revenue ***</b>	<b>181,209</b>	<b>206,427</b>	<b>294,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Intergovernmental</b>	<b>1,003,671</b>	<b>868,787</b>	<b>866,898</b>	<b>562,800</b>	<b>333,833</b>	<b>562,866</b>	<b>562,866</b>
Library Cards	0	0	242	0	0	0	0
Project Administration Fee	1,158	1,837	260	0	0	0	0
Lid Application Fee	100	200	200	0	0	0	0
Lid Yearly Bill	22,131	20,916	7,971	17,589	9,278	17,006	9,629
Pw Equip & Serv	25,711	5,720	0	10,881	2,643	10,477	1,907
Pioneer Beautif	15	325	0	295	55	113	108
Ambulance Fees	237,931	60,239	307,372	158,606	89,815	201,847	214,475
Fire Contr Kachemack City	134,089	43,030	93,950	86,059	59,133	90,356	86,059
Other Services	33,003	34,293	22,218	32,499	12,952	29,838	21,077
Campground	185,384	178,730	167,795	211,630	105,815	177,303	170,294
Animal Care Fee	17,627	17,728	14,077	15,800	6,839	16,477	15,131
Plans & Specs	10	20	0	0	0	0	0
City Clerk Fees	669	3,304	1,899	2,061	513	1,957	2,687
Publication Fee	35	12	0	0	0	0	0
Cemetery Plots	6,600	5,900	4,900	6,133	3,633	5,800	5,600
Community Recreation Fees	36,400	41,096	35,465	37,481	17,003	37,654	27,039
Rents & Leases	1,327	7,449	0	0	0	0	0
Pavillion Rental	0	1,300	1,650	1,088	533	983	1,317
Advertising - Community School	400	0	0	417	133	0	0
Old School Fees	0	0	0	0	0	0	0
<b>Total Charges for Services</b>	<b>702,590</b>	<b>422,098</b>	<b>658,000</b>	<b>580,537</b>	<b>308,347</b>	<b>589,813</b>	<b>555,322</b>
Surplus Prop	0	942	4,709	0	0	0	0
Other Revenue	19,525	46,533	59,650	0	0	0	0
<b>Total Other Revenues</b>	<b>19,525</b>	<b>47,475</b>	<b>64,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Airline Leases	99,574	110,325	141,301	105,581	60,678	117,067	137,867
Concessions	12,338	24,075	9,761	15,090	6,259	15,391	11,936
Car Rental	36,634	42,728	37,788	39,839	13,549	39,050	41,801
Parking Fees	35,199	26,196	20,120	30,730	13,328	27,172	16,279
Advertising	2,135	0	0	0	0	0	0
<b>Total Airport</b>	<b>185,881</b>	<b>203,324</b>	<b>208,969</b>	<b>191,240</b>	<b>93,814</b>	<b>198,680</b>	<b>207,883</b>
<b>Total Before Operating Transfers*</b>	<b>12,261,948</b>	<b>11,440,264</b>	<b>12,324,746</b>	<b>10,629,301</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,916,305</b>
<b>HART - Roads and Trails Transfer</b>	<b>0</b>	<b>614,843</b>	<b>633,810</b>	<b>789,666</b>	<b>0</b>		
<b>Total with HART Transfer</b>	<b>12,261,948</b>	<b>12,055,108</b>	<b>12,958,556</b>	<b>11,418,967</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,916,305</b>

\*Excludes operating transfers, which is primarily the overhead fees charged to other funds. These transfers have ranged between \$1.2 and \$1.4 million over the last few years.

**OPTION A** - Utilizes our standard budget methodology for FY 22/23 projections. With the exception of property and sales tax, the projections are a three year actual average. Property and sales tax projections are derived utilizing a linear regression model that factors in



Option B  
FY2022/23 Revenue Sources for General Fund

**DRAFT**

Revenue Categories	7/17 - 6/18	7/18 - 6/19	7/19 - 6/20	FY21	FY21	FY22	FY23
& Descriptions	Actual	Actual	Actual	Adopted Budget	Amended Budget	DRAFT Projected Budget	DRAFT Projected Budget
Real Prop Tax	3,184,026	3,115,497	3,325,206	3,194,447	63,339	3,427,798	3,516,902
Per Prop Tax	215,919	241,493	238,407	215,966	6,606	231,940	231,940
Motr Vehicle Tx	50,318	44,606	46,011	48,869	18,543	46,978	46,978
Prior Years Taxes	102,444	113,755	13,689	62,444	28,669	76,629	76,629
Pen/Int Prop Tx	190	6,730	7,907	1,407	4,198	4,942	4,942
Oil Tax	19,519	0	0	12,080	1,999	6,506	6,506
<b>Total Property Taxes</b>	<b>3,572,417</b>	<b>3,522,082</b>	<b>3,631,221</b>	<b>3,535,212</b>	<b>123,353</b>	<b>3,794,794</b>	<b>3,883,898</b>
Sales Tax	6,636,834	6,043,564	6,546,516	5,555,334	1,793,487	5,214,948	5,310,080
Remote Sales Tax	0	0	7,996	0	0	115,683	115,683
Cooperative Tax	24,721	48,654	0	28,458	7,999	24,458	24,458
Liquor License	24,100	32,100	24,450	29,183	21,767	26,883	26,883
Sales Tax Comm	4,000	4,000	4,000	3,833	2,000	4,000	4,000
<b>Total Sales and Use Taxes</b>	<b>6,689,655</b>	<b>6,128,318</b>	<b>6,582,962</b>	<b>5,616,808</b>	<b>1,825,253</b>	<b>5,385,973</b>	<b>5,481,104</b>
Driveway Permit	2,330	2,165	1,625	2,073	1,078	2,040	1,947
Sign Permits	150	200	150	225	100	167	239
Building Permit	18,170	17,595	11,650	16,463	7,817	15,805	14,728
Peddler Permits	3,480	2,886	2,762	3,198	2,375	3,043	2,664
Zoning Fees	20,250	11,725	19,500	14,713	8,525	17,158	15,636
Row Permit	3,060	3,735	2,880	3,528	2,045	3,225	2,808
Marijuana Permit	1,000	1,800	1,100	1,167	333	1,300	1,222
Taxi/chauffeurs/safety Inspec	3,580	2,648	5,345	3,976	1,641	3,858	3,853
<b>Total Permits and Licenses</b>	<b>52,020</b>	<b>42,754</b>	<b>45,012</b>	<b>45,342</b>	<b>23,914</b>	<b>46,595</b>	<b>43,097</b>
Fines/Forfeit	15,981	10,045	12,240	12,459	3,996	12,755	12,103
Non Moving Fine	11,689	7,810	11,025	10,184	1,205	10,175	8,524
<b>Total Fines and Forfeitures</b>	<b>27,670</b>	<b>17,855</b>	<b>23,265</b>	<b>22,643</b>	<b>5,201</b>	<b>22,930</b>	<b>20,627</b>
Interest Income	8,520	187,572	244,060	74,720	37,360	146,718	158,431
<b>Total Use of Money</b>	<b>8,520</b>	<b>187,572</b>	<b>244,060</b>	<b>74,720</b>	<b>37,360</b>	<b>146,718</b>	<b>158,431</b>
Ak Shared Rev	205,118	0	0	0	0	0	0
Prisoner Care	434,738	440,066	440,066	440,000	220,033	440,066	440,066
Borough 911	52,800	52,800	52,800	52,800	52,800	52,800	52,800
Police Sp Serv	36,000	36,000	36,000	36,000	27,000	36,000	36,000
Library Grt Ak	3,287	0	9,847	0	0	0	0
Assistant fire chief	56,519	99,494	0	0	0	0	0
Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	34,000	34,000
PERS Revenue	181,209	206,427	294,185	0	0	0	0
<b>Total Intergovernmental</b>	<b>1,003,671</b>	<b>868,787</b>	<b>866,898</b>	<b>562,800</b>	<b>333,833</b>	<b>562,866</b>	<b>562,866</b>
Library Cards	0	0	242	0	0	0	0
Project Administration Fee	1,158	1,837	260	0	0	0	0
Lid Application Fee	100	200	200	0	0	0	0
Lid Yearly Bill	22,131	20,916	7,971	17,589	9,278	17,006	18,548
Pw Equip & Serv	25,711	5,720	0	10,881	2,643	10,477	6,776
Pioneer Beautif	15	325	0	295	55	113	203
Ambulance Fees	237,931	60,239	307,372	158,606	89,815	201,847	185,751
Fire Contr Kachemack City	134,089	43,030	93,950	86,059	59,133	90,356	74,346
Other Services	33,003	34,293	22,218	32,499	12,952	29,838	29,259
Campground	185,384	178,730	167,795	211,630	105,815	177,303	177,266
Animal Care Fee	17,627	17,728	14,077	15,800	6,839	16,477	15,623
Plans & Specs	10	20	0	0	0	0	0
City Clerk Fees	669	3,304	1,899	2,061	513	1,957	2,466
Publication Fee	35	12	0	0	0	0	0
Cemetery Plots	6,600	5,900	4,900	6,133	3,633	5,800	4,800
Community Recreation Fees	36,400	41,096	35,465	37,481	17,003	37,654	38,178
Rents & Leases	1,327	7,449	0	0	0	0	0
Pavillion Rental	0	1,300	1,650	1,088	533	983	1,346
Advertising - Community School	400	0	0	417	133	0	0
Old School Fees	0	0	0	0	0	0	0
<b>Total Charges for Services</b>	<b>702,590</b>	<b>422,098</b>	<b>658,000</b>	<b>580,537</b>	<b>308,347</b>	<b>589,813</b>	<b>554,561</b>
Surplus Prop	0	942	4,709	0	0	0	0
Other Revenue	19,525	46,533	59,650	0	0	0	0
<b>Total Other Revenues</b>	<b>19,525</b>	<b>47,475</b>	<b>64,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Airline Leases	99,574	110,325	141,301	105,581	60,678	117,067	111,099
Concessions	12,338	24,075	9,761	15,090	6,259	15,391	15,479
Car Rental	36,634	42,728	37,788	39,839	13,549	39,050	39,112
Parking Fees	35,199	26,196	20,120	30,730	13,328	27,172	26,226
Advertising	2,135	0	0	0	0	0	0
<b>Total Airport</b>	<b>185,881</b>	<b>203,324</b>	<b>208,969</b>	<b>191,240</b>	<b>93,814</b>	<b>198,680</b>	<b>191,916</b>
<b>Total Before Operating Transfers*</b>	<b>12,261,948</b>	<b>11,440,264</b>	<b>12,324,746</b>	<b>10,629,301</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,896,501</b>
<b>HART - Roads and Trails Transfer</b>	<b>0</b>	<b>614,843</b>	<b>633,810</b>	<b>789,666</b>	<b>0</b>		
<b>Total with HART Transfer</b>	<b>12,261,948</b>	<b>12,055,108</b>	<b>12,958,556</b>	<b>11,418,967</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,896,501</b>

\*Excludes operating transfers, which is primarily the overhead fees charged to other funds. These transfers have ranged between \$1.2 and \$1.4 million over the last few years.

**OPTION B** - Utilizes our standard budget methodology for FY 22, but alters the formula for FY23. The three year average fomula remains intact, but incorporates FY20 amended budget as a replacement for FY20 actuals.

Option C  
FY2022/23 Revenue Sources for General Fund

**DRAFT**

Revenue Categories	7/17 - 6/18	7/18 - 6/19	7/19 - 6/20	FY21	FY21	FY22	FY23
& Descriptions	Actual	Actual	Actual	Adopted Budget	Amended Budget	DRAFT Projected Budget	DRAFT Projected Budget
Real Prop Tax	3,184,026	3,115,497	3,325,206	3,194,447	63,339	3,427,798	3,516,902
Per Prop Tax	215,919	241,493	238,407	215,966	6,606	231,940	231,940
Motr Vehicle Tx	50,318	44,606	46,011	48,869	18,543	46,978	46,978
Prior Years Taxes	102,444	113,755	13,689	62,444	28,669	76,629	76,629
Pen/Int Prop Tx	190	6,730	7,907	1,407	4,198	4,942	4,942
Oil Tax	19,519	0	0	12,080	1,999	6,506	6,506
<b>Total Property Taxes</b>	<b>3,572,417</b>	<b>3,522,082</b>	<b>3,631,221</b>	<b>3,535,212</b>	<b>123,353</b>	<b>3,794,794</b>	<b>3,883,898</b>
Sales Tax	6,636,834	6,043,564	6,546,516	5,555,334	1,793,487	5,214,948	5,310,080
Remote Sales Tax	0	0	7,996	0	0	115,683	115,683
Cooperative Tax	24,721	48,654	0	28,458	7,999	24,458	24,458
Liquor License	24,100	32,100	24,450	29,183	21,767	26,883	26,883
Sales Tax Comm	4,000	4,000	4,000	3,833	2,000	4,000	4,000
<b>Total Sales and Use Taxes</b>	<b>6,689,655</b>	<b>6,128,318</b>	<b>6,582,962</b>	<b>5,616,808</b>	<b>1,825,253</b>	<b>5,385,973</b>	<b>5,481,104</b>
Driveway Permit	2,330	2,165	1,625	2,073	1,078	2,040	1,954
Sign Permits	150	200	150	225	100	167	192
Building Permit	18,170	17,595	11,650	16,463	7,817	15,805	15,236
Peddler Permits	3,480	2,886	2,762	3,198	2,375	3,043	2,949
Zoning Fees	20,250	11,725	19,500	14,713	8,525	17,158	15,313
Row Permit	3,060	3,735	2,880	3,528	2,045	3,225	3,381
Marijuana Permit	1,000	1,800	1,100	1,167	333	1,300	1,356
Taxi/chauffeurs/safety Inspec	3,580	2,648	5,345	3,976	1,641	3,858	3,989
<b>Total Permits and Licenses</b>	<b>52,020</b>	<b>42,754</b>	<b>45,012</b>	<b>45,342</b>	<b>23,914</b>	<b>46,595</b>	<b>44,369</b>
Fines/Forfeit	15,981	10,045	12,240	12,459	3,996	12,755	11,581
Non Moving Fine	11,689	7,810	11,025	10,184	1,205	10,175	9,673
<b>Total Fines and Forfeitures</b>	<b>27,670</b>	<b>17,855</b>	<b>23,265</b>	<b>22,643</b>	<b>5,201</b>	<b>22,930</b>	<b>21,254</b>
Interest Income	8,520	187,572	244,060	74,720	37,360	146,718	168,784
<b>Total Use of Money</b>	<b>8,520</b>	<b>187,572</b>	<b>244,060</b>	<b>74,720</b>	<b>37,360</b>	<b>146,718</b>	<b>168,784</b>
Ak Shared Rev	205,118	0	0	0	0	0	0
Prisoner Care	434,738	440,066	440,066	440,000	220,033	440,066	440,066
Borough 911	52,800	52,800	52,800	52,800	52,800	52,800	52,800
Police Sp Serv	36,000	36,000	36,000	36,000	27,000	36,000	36,000
Library Grt Ak	3,287	0	9,847	0	0	0	0
Assistant fire chief	56,519	99,494	0	0	0	0	0
Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	34,000	34,000
PERS Revenue	181,209	206,427	294,185	0	0	0	0
<b>Total Intergovernmental</b>	<b>1,003,671</b>	<b>868,787</b>	<b>866,898</b>	<b>562,800</b>	<b>333,833</b>	<b>562,866</b>	<b>562,866</b>
Library Cards	0	0	242	0	0	0	0
Project Administration Fee	1,158	1,837	260	0	0	0	0
Lid Application Fee	100	200	200	0	0	0	0
Lid Yearly Bill	22,131	20,916	7,971	17,589	9,278	17,006	15,492
Pw Equip & Serv	25,711	5,720	0	10,881	2,643	10,477	5,534
Pioneer Beautif	15	325	0	295	55	113	207
Ambulance Fees	237,931	60,239	307,372	158,606	89,815	201,847	175,406
Fire Contr Kachemack City	134,089	43,030	93,950	86,059	59,133	90,356	74,346
Other Services	33,003	34,293	22,218	32,499	12,952	29,838	29,670
Campground	185,384	178,730	167,795	211,630	105,815	177,303	186,052
Animal Care Fee	17,627	17,728	14,077	15,800	6,839	16,477	15,868
Plans & Specs	10	20	0	0	0	0	0
City Clerk Fees	669	3,304	1,899	2,061	513	1,957	2,421
Publication Fee	35	12	0	0	0	0	0
Cemetery Plots	6,600	5,900	4,900	6,133	3,633	5,800	5,644
Community Recreation Fees	36,400	41,096	35,465	37,481	17,003	37,654	38,014
Rents & Leases	1,327	7,449	0	0	0	0	0
Pavillion Rental	0	1,300	1,650	1,088	533	983	1,346
Advertising - Community School	400	0	0	417	133	0	0
Old School Fees	0	0	0	0	0	0	0
<b>Total Charges for Services</b>	<b>702,590</b>	<b>422,098</b>	<b>658,000</b>	<b>580,537</b>	<b>308,347</b>	<b>589,813</b>	<b>549,999</b>
Surplus Prop	0	942	4,709	0	0	0	0
Other Revenue	19,525	46,533	59,650	0	0	0	0
<b>Total Other Revenues</b>	<b>19,525</b>	<b>47,475</b>	<b>64,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Airline Leases	99,574	110,325	141,301	105,581	60,678	117,067	119,069
Concessions	12,338	24,075	9,761	15,090	6,259	15,391	16,308
Car Rental	36,634	42,728	37,788	39,839	13,549	39,050	40,118
Parking Fees	35,199	26,196	20,120	30,730	13,328	27,172	25,682
Advertising	2,135	0	0	0	0	0	0
<b>Total Airport</b>	<b>185,881</b>	<b>203,324</b>	<b>208,969</b>	<b>191,240</b>	<b>93,814</b>	<b>198,680</b>	<b>201,178</b>
<b>Total Before Operating Transfers*</b>	<b>12,261,948</b>	<b>11,440,264</b>	<b>12,324,746</b>	<b>10,629,301</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,913,453</b>
<b>HART - Roads and Trails Transfer</b>	<b>0</b>	<b>614,843</b>	<b>633,810</b>	<b>789,666</b>	<b>0</b>		
<b>Total with HART Transfer</b>	<b>12,261,948</b>	<b>12,055,108</b>	<b>12,958,556</b>	<b>11,418,967</b>	<b>2,751,075</b>	<b>10,748,368</b>	<b>10,913,453</b>

\*Excludes operating transfers, which is primarily the overhead fees charged to other funds. These transfers have ranged between \$1.2 and \$1.4 million over the last few years.

**OPTION C** - Utilizes our standard budget methodology for FY 22, but alters the formula for FY23. The three year average fomula remains intact, but incorporates FY21 adopted budget as a replacement for FY20 actuals.