

1 CITY OF HOMER
2 HOMER, ALASKA

Mayor

3
4 ORDINANCE 19-57(S-2)
5

6 AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,
7 TRANSFERRING NECESSARY FUNDING TO PROPERLY CLOSE
8 PROJECTS CITYWIDE IN THE 2019 FISCAL YEAR (GENERAL FUND,
9 WATER/SEWER FUND AND PORT & HARBOR FUND).
10

11 WHEREAS, The Finance Department has identified capital project accounts that were
12 not closed out despite the projects' completion over the last 19 years; and
13

14 WHEREAS, The Homer City Council was briefed on the status of the projects during the
15 Committee of the Whole on November 25, 2019 and in Memoranda 19-155 **and 20-012**; and
16

17 **WHEREAS, The Homer City Council is exercising its authority to balance and bring**
18 **closure to the projects described and enumerated below; and**
19

20 WHEREAS, ~~Some of these~~ **The** projects were open with a negative or positive balance,
21 which could mean a **an authorized** transfer of funds may never have been recorded, **or** there
22 were coding errors, or the project over or under spent **exceeded** its appropriation; and
23

24 **WHEREAS, All municipal projects are subject to the fiscal restraint of the amount**
25 **appropriated and any expenditure beyond the appropriation must follow the rules of**
26 **public process and City Council authorization; and**
27

28 WHEREAS, In the case of projects that came in under budget and **with the** clear
29 authority on where the funds came from, the open balance was returned to the fund of origin
30 and the project was closed out and documented below in this ordinance; and
31

32 WHEREAS, ~~Twenty three general fund, six water/sewer, and ten port/harbor capital~~
33 ~~projects under \$10,000 have been closed out by the City Manager and are documented below~~
34 ~~in this ordinance; and~~ **Included in this Ordinance are Open projects that were found to have**
35 **existing authorization, but included in this ordinance, and as such properly have been**
36 **administratively closed; and**
37

38 WHEREAS, No new funds have been expended to close out the projects listed below;
39 this ordinance acknowledges a transfer for an expenditure that has already occurred; and
40

41 WHEREAS, Administration is developing systems to prevent projects from being left
42 open through internal measures such as close out meetings, forms, regular reports to the City
43 Manager and an annual report to Council; and
44

45 WHEREAS, The transfers authorized in this ordinance will be booked in the 2019 fiscal
46 year in order to provide the most complete and accurate financial statements possible for the
47 fiscal year; and
48

49 ~~WHEREAS, The Finance Department is still in the process of investigating 20 projects~~
50 ~~with open balances as detailed in Memorandum 19-155 and will include as many projects close~~
51 ~~out recommendations as they are able to work through in the allotted time between meetings~~
52 ~~in a substitute ordinance for second reading.~~
53

54 NOW, THEREFORE, The City of Homer Ordains **That:**
55

56 Section 1. ~~That six~~ **Twelve** General Fund capital projects came in under appropriation
57 totaling ~~\$226,022.09~~ **\$1,553,948.05** and are to be closed per funding transfers detailed as
58 follows:
59

<u>Account</u>	<u>Description</u>	<u>Amount</u>
60 151-0003	Soundview Safety	(\$154,150.64)
61 160-0375	HART Roads	\$154,150.64
62		
63 151-0720	Computer Software Upgrade (Caselle)	(\$26,433.26)
64 100-0099	GF Fund Balance	\$26,433.26
65		
66 151-0726	Hockey Grant	(\$750.15)
67 100-0099	GF Fund Balance	\$750.15
68		
69 151-0727	Mariner Park	(\$22,581.78)
70 156-0385	Parks CARMA	\$22,581.78
71		
72 151-0777	Cruise Ship Enhancements (Dtown Restrooms)	(\$225.00)
73 156-0385	Parks CARMA	\$225.00
74		
75 151-0779	Fishing Lagoon Improvements	(\$21,881.26)
76 151-0776	KPHI Phase I	\$21,881.26
77		
78		
79 160-0375	HART Roads	(\$175,041.93)
80 151-7004	Frisbee CT	\$175,041.93
81		
82 151-0721	Consortium Library	(\$110,436.44)

83	803-0375	Library CARMA	\$110,436.44
84			
85	151-0722	New Library	(\$14,880.74)
86	803-0375	Library CARMA	\$14,880.74
87			
88	151-0723	Library Expansion	(\$40,574.95)
89	803-0375	Library CARMA	\$40,574.95
90			
91	151-0275	Special Fund	(\$924,403.63)
92	100-0100	GF Fund balance	924,403.63
93			
94	<u>Account</u>	<u>Description</u>	<u>Amount</u>
95	151-0728	Animal Shelter	(\$45,227.62)
96	156-0370	Animal Shelter CARMA	\$45,227.62
97			
98	151-7002	Waddell Way	(\$39,241.97)
99	160-0375	HART	\$39,241.97

100
 101 Section 2. That fourteen ~~Nineteen~~ **Nineteen** General Fund capital projects came in over
 102 appropriation totaling ~~\$113,584.08~~ **\$235,435.95** and are to be closed per funding transfers
 103 detailed as follows:

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
105	160-0375	HART Roads	(\$386.85)
106	151-0001	Bunnell Street Storm Drain Rehab	\$386.85
107			
108	156-0378	Fire Hall Reserves	(\$925.00)
109	151-0004	Fire Hall Improvements	\$925.00
110			
111	156-0390	Library CARMA	(\$2,149.86)
112	151-0005	Library Backup Generator	\$2,149.86
113			
114	156-0388	Airport CARMA	(\$133.90)
115	151-0388	Old Airport Reserves	\$133.90
116			
117	156-0393	Fire CARMA	(\$4,050.00)
118	151-0719	Live Fire Training Trailer	\$4,050.00
119			
120	165-0375	HART Trails	(\$6,073.84)
121	151-0772	Beluga Slough Trails	\$6,073.84
122			
123	620-0375	Revolving Energy Fund	(\$19,773.00)
124			

125	156-0375	General Fund CARMA	(\$76,347.18)
126	151-0775	City Hall Expansion & Remodel	\$96,120.18
127			
128	175-0375	Natural Gas Line Capital Project Fund	(\$0.05)
129	151-0778	South Peninsula Gas Line	\$0.05
130			
131	156-0369	Seawall CARMA	(\$202.47)
132	151-0788	Seawall Maintenance	\$202.47
133			
134	165-0375	HART Trails	(\$6,930.79)
135	151-0792	Spit Trail Completion	\$6,930.79
136			
137	<u>Account</u>	<u>Description</u>	<u>Amount</u>
138	156-0394	Police CARMA	(\$333.42)
139	151-0795	Homeland Security/Radio	\$333.42
140			
141	100-0375	General Fund CARMA	(\$3,207.63)
142	151-0863	Manley Building Fuel Spill	\$3,207.63
143			
144	100-0100	GF Fund Balance	(\$12,732.09)
145	151-0936	Skyline Fire Station	\$12,732.09
146			
147	156-0394	Police CARMA	(\$111.00)
148	151-7006	FY16 Homeland Security Grant	\$111.00
149			
150	100-0100	GF Fund Balance	(\$89,757.14)
151	151-0735	Jack Gist Park	\$89,757.14
152			
153	100-0100	GF Fund Balance	(\$12,292.55)
154	151-0776	Karen Hornaday Park	\$12,292.55
155			
156	100-0100	GF Fund balance	(\$19,802.18)
157	156-0377	Public Safety Bldg	\$322,588.88
158	156-0376	Police Design	(\$87,271.10)
159	156-0378	Fire Hall Improvements	(\$215,515.60)
160			

161 Section 3. That four ~~four~~ **Eight** General Fund capital projects were incorrectly categorized
 162 in this fund totaling \$517,875.09 **\$1,095,615.18** and are to be closed per funding transfers
 163 detailed as follows:

164			
165	<u>Account</u>	<u>Description</u>	<u>Amount</u>
166	160-0375	HART Roads	(\$487,048.71)

167	151-0002	General Repaving	\$487,048.71
168			
169	157-0780	Non-Capital ASTEP DUI Enforcement	(\$661.25)
170	151-0780	Capital ASTEP DUI Enforcement Grant	\$661.25
171			
172	157-0781	Non-Capital ASTEP Seatbelt Enforcement	(\$2,843.27)
173	151-0781	Capital ASTEP Seatbelt Enforcement Grant	\$2,843.27
174			
175	<u>Account</u>	<u>Description</u>	<u>Amount</u>
176	100-0100	GF Fund Balance	(\$27,321.86)
177	151-0798	Natural Gas SAD	\$27,321.86
178			
179	151-0779	Fishing Lagoon Improvements	(\$21,881.26)
180	151-0776	KPHI Phase I	\$21,881.26
181			
182	151-0736	Fire Dept Small Grants	\$7,390.40
183	157-0736	Fire Dept Misc grants	(\$7390.40)
184			
185	151-0785	Homeland Security 05 - Fire	\$5,557.91
186	151-0375	Interest Income	(\$5,557.91)
187			
188	173-0375	Seawall Assessments	(\$542,910.52)
189	151-0741	Ocean Dr Bluff Erosion	\$542,910.52
190			

191 Section 4. That two **Five** Water and Sewer capital projects came in under appropriation
 192 totaling ~~\$5,850.59~~ **\$962,478.98** and are to be closed per funding transfers detailed as follows:

193			
194	<u>Account</u>	<u>Description</u>	<u>Amount</u>
195	215-0834	Kach Dr Water Main Phase III	(\$157.52)
196	205-0375	HAWSP	\$157.52
197			
198	215-0836	Old Cast Iron Water Main Rep De	(\$5,693.07)
199	205-0375	HAWSP	\$5,693.07
200			
201	215-0835	Water System Distr/storage	(\$21,077.88)
202	205-0375	HAWSP	\$21,077.88
203			
204	215-0859	East End W/S Expansion	(\$507,994.00)
205	205-0375	HAWSP	\$507,994.00
206			
207	215-0865	Design Water Plant	(\$427,556.51)
208	205-0375	HAWSP	\$427,556.51

209
210 Section 5. ~~That~~ Eight Water and Sewer capital projects came over appropriation
211 totaling \$95,713.97 and are to be closed per funding transfers detailed as follows:

212			
213	<u>Account</u>	<u>Description</u>	<u>Amount</u>
214	256-0379	Sewer Reserves	(\$1,894.29)
215	215-0001	Lillian Walli	\$1,894.29
216			
217	<u>Account</u>	<u>Description</u>	<u>Amount</u>
218	256-0379	Sewer Reserves	(\$295.36)
219	215-0002	Kach Dr III Sewer	\$295.36
220			
221	256-0378	Water Reserves	(\$18,147.83)
222	215-0003	Kach Dr III Water	\$18,147.83
223			
224	205-0375	HAWSP	(\$53,785.71)
225	215-0815	Bartlett/Hohe Reconstruction	\$53,785.71
226			
227	256-0379	Sewer Reserves	(\$120.00)
228	215-0826	Kach Dr Phase I Sewer	\$120.00
229			
230	205-0375	HAWSP	(\$15,276.00)
231	215-0829	East End Road PVC Pipe Replacement	\$15,276.00
232			
233	205-0375	HAWSP	(\$5,199.78)
234	215-0837	Shellfish Ave/South Slope Water Main	\$5,199.78
235			
236	256-0378	Water Reserves	(\$995.00)
237	215-0866	Electric Turbine/Hydro	\$995.00

238
239
240 Section 6. ~~That~~ Two Water and Sewer capital projects had an incorrect rebalancing
241 journal entry of \$20,299.16 and are to be closed per funding transfers detailed as follows:

242			
243	<u>Account</u>	<u>Description</u>	<u>Amount</u>
244	215-0832	Sanitary Sewer Rehab	(\$20,299.16)
245	215-0833	Pressure Reducing Valve	\$20,299.16

246
247 Section 7. ~~That four~~ **Five** Port and Harbor capital projects came in under appropriation
248 totaling ~~\$26,795.49~~ **\$156,018.58** and are to be closed per funding transfers detailed as follows:

249			
250	<u>Account</u>	<u>Description</u>	<u>Amount</u>

251	415-0380	Old Port Reserves	(\$2,394.99)
252	456-0380	Port Reserves	\$2,394.99
253			
254	415-0923	Security Gates & Video Surveillance DWD	(\$2,501.00)
255	456-0380	Port Reserves	\$2,501.00
256			
257	415-0924	DWD Expansion Phase I	(\$17,910.50)
258	456-0380	Port Reserves	\$17,910.50
259	<u>Account</u>	<u>Description</u>	<u>Amount</u>
260	415-0928	Harbor Trails to DWD & Coal Point	(\$3,989.00)
261	456-0380	Port Reserves	\$3,989.00
262			
263	415-0931	Harbor Restrooms/Shelter/Etc	(\$129,223.09)
264	456-0380	Port Reserves	\$129,223.09
265			

266 Section 8. That six **Nine** Port and Harbor capital projects came in over appropriation
 267 totaling ~~\$110,306.57~~ **\$1,744,948.06** and are to be closed per funding transfers detailed as
 268 follows:

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
270			
271	456-0380	Port Reserves	(\$155.00)
272	415-0926	Cruise Ship Dock & Passenger Facility	\$155.00
273			
274	456-0380	Port Reserves	(\$160.20)
275	415-0932	Anhydrous Ammonia HAZWOPER Training	\$160.20
276			
277	456-0380	Port Reserves	(\$74.44)
278	415-0934	Homer Load & Launch Ramp	\$74.44
279			
280	456-0380	Port Reserves	(\$108,068.29)
281	415-0935	P&H Building (Harbormasters Office)	\$108,068.29
282			
283	<u>Account</u>	<u>Description</u>	<u>Amount</u>
284	456-0380	Port Reserves	(\$1,401.38)
285	415-0938	Fishing Lagoon Fish Cleaning	\$1,401.38
286			
287	456-0380	Port Reserves	(\$447.26)
288	415-0940	Homeland Security FY15 Generator Grant	\$447.26
289			
290	456-0380	Port Reserves	(\$864.88)
291	415-0380	DWD Expansion Improvements	\$864.88
292			

293	456-0380	Port Reserves	(\$51,823.14)
294	415-0910	Damages reimbursements	\$51,823.14
295			
296	456-0380	Port Reserves	(\$1,581,953.47)
297	415-0920	Small Boat Harbor Floats	\$1,581,953.47
298			

299 Section 9. That One Port and Harbor capital project did not properly have expenditures
300 totaling \$25,504.23 booked to it and should be closed per funding transfers detailed as follows:

301	<u>Account</u>	<u>Description</u>	<u>Amount</u>
302	456-0380	Port Reserves	(\$25,504.23)
303	415-0929	DWD Fender Repairs	\$25,504.23
304			

305 Section 10. That One capital project came in under appropriation totaling \$95,230
306 that effects General Fund, Port and Harbor, Water, and Sewer and is to be closed per
307 funding transfers detailed as follows:

309	<u>Account</u>	<u>Description</u>	<u>Amount</u>
310	151-0718	Homer Energy Audits	(\$95,230)
311	620-0375	Revolving Energy Fund	\$48,440.25
312	256-0378	Water Reserves	\$25,540.93
313	256-0379	Sewer Reserves	\$1,052.31
314	456-0380	Port Reserves	\$20,196.51
315			
316			

317 Section 2. This is a budget amendment ordinance, is not permanent in nature, and shall
318 not be codified.

319
320 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 13 day of January, ²⁰²⁰2019.

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ATTEST:

Melissa Jacobsen
MELISSA JACOBSEN, MMC, CITY CLERK

YES: 5

CITY OF HOMER
Ken Castner
KEN CASTNER, MAYOR

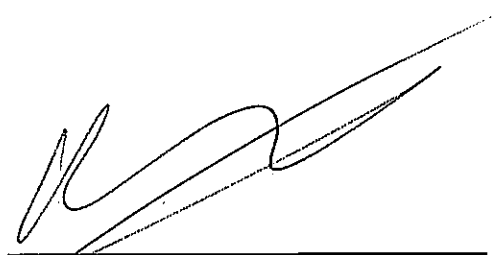


335 NO: 0
336 ABSTAIN: 0
337 ABSENT: 1
338
339 First Reading: 12.9.19
340 Public Hearing: 1.13.2020
341 Second Reading: 1.13.2020
342 Effective Date: 1.14.2020

343
344
345 Reviewed and approved as to form:

346 Katie Koester
347
348 Katie Koester, City Manager

349
350 Date: 1.22.20



Michael Gatti, City Attorney

Date: 1/27/2020