

1 **CITY OF HOMER**
2 **HOMER, ALASKA**

3 Mayor

4 **ORDINANCE 19-57**

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 Memorandum 19-155; and

16
17 WHEREAS, Some of these projects were open with a negative or positive balance, which
18 could mean a transfer of funds may never have been recorded, there were coding errors, or the
19 project over or under spent its appropriation; and

20
21 WHEREAS, In the case of projects that came in under budget and clear authority on
22 where the funds came from, the open balance was returned to the fund of origin and the
23 project was closed out and documented below in this ordinance; and

24
25 WHEREAS, Twenty-three general fund, six water/sewer, and ten port/harbor capital
26 projects under \$10,000 have been closed out by the City Manager and are documented below
27 in this ordinance; and

28
29 WHEREAS, No new funds have been expended to close out the projects listed below;
30 this ordinance acknowledges transfers for expenditures that have already occurred; and

31
32 WHEREAS, Administration is developing systems to prevent projects from being left
33 open through internal measures such as close out meetings, forms, regular reports to the City
34 Manager and an annual report to Council; and

35
36 WHEREAS, The transfers authorized in this ordinance will be booked in the 2019 fiscal
37 year in order to provide the most complete and accurate financial statements possible for the
38 fiscal year; and

39
40 WHEREAS, The Finance Department is still in the process of investigating 20 projects
41 with open balances as detailed in Memorandum 19-155 and will include as many projects close

42 out recommendations as they are able to work through in the allotted time between meetings
43 in a substitute ordinance for second reading.

44

45 NOW, THEREFORE, The City of Homer Ordains:

46

47 Section 1. That six General Fund capital projects came in under appropriation totaling
48 \$226,022.09 and are to be closed per funding transfers detailed as follows:

49

50	<u>Account</u>	<u>Description</u>	<u>Amount</u>
51	151-0003	Soundview Safety	(\$154,150.64)
52	160-0375	HART Roads	\$154,150.64
53			
54	151-0720	Computer Software Upgrade (Caselle)	(\$26,433.26)
55	100-0099	GF Fund Balance	\$26,433.26
56			
57	151-0726	Hockey Grant	(\$750.15)
58	100-0099	GF Fund Balance	\$750.15
59			
60	151-0727	Mariner Park	(\$22,581.78)
61	156-0385	Parks CARMA	\$22,581.78
62			
63	151-0777	Cruise Ship Enhancements (Dtwn Restrooms)	(\$225.00)
64	156-0385	Parks CARMA	\$225.00
65			
66	151-0779	Fishing Lagoon Improvements	(\$21,881.26)
67	151-0776	KPHI Phase I	\$21,881.26
68			

68

69 Section 2. That fourteen General Fund capital projects came in over appropriation
70 totaling \$113,584.08 and are to be closed per funding transfers detailed as follows:

71

72	<u>Account</u>	<u>Description</u>	<u>Amount</u>
73	160-0375	HART Roads	(\$386.85)
74	151-0001	Bunnell Street Storm Drain Rehab	\$386.85
75			
76	156-0378	Fire Hall Reserves	(\$925.00)
77	151-0004	Fire Hall Improvements	\$925.00
78			
79	156-0390	Library CARMA	(\$2,149.86)
80	151-0005	Library Backup Generator	\$2,149.86
81			
82	156-0388	Airport CARMA	(\$133.90)
83	151-0388	Old Airport Reserves	\$133.90

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
84			
85	156-0393	Fire CARMA	(\$4,050.00)
86	151-0719	Live Fire Training Trailer	\$4,050.00
87			
88	165-0375	HART Trails	(\$6,073.84)
89	151-0772	Beluga Slough Trails	\$6,073.84
90			
91	620-0375	Revolving Energy Fund	(\$19,773.00)
92	156-0375	General Fund CARMA	(\$76,347.18)
93	151-0775	City Hall Expansion & Remodel	\$96,120.18
94			
95	175-0375	Natural Gas Line Capital Project Fund	(\$0.05)
96	151-0778	South Peninsula Gas Line	\$0.05
97			
98	156-0369	Seawall CARMA	(\$202.47)
99	151-0788	Seawall Maintenance	\$202.47
100			
101	165-0375	HART Trails	(\$6,930.79)
102	151-0792	Spit Trail Completion	\$6,930.79
103			
104	156-0394	Police CARMA	(\$333.42)
105	151-0795	Homeland Security/Radio	\$333.42
106			
107	100-0375	General Fund CARMA	(\$3,207.63)
108	151-0863	Manley Building Fuel Spill	\$3,207.63
109			
110	100-0100	GF Fund Balance	(\$12,732.09)
111	151-0936	Skyline Fire Station	\$12,732.09
112			
113	156-0394	Police CARMA	(\$111.00)
114	151-7006	FY16 Homeland Security Grant	\$111.00
115			
116			

Section 3. That four General Fund capital projects were incorrectly categorized in this fund totaling \$517,875.09 and are to be closed per funding transfers detailed as follows:

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
117			
118	160-0375	HART Roads	(\$487,048.71)
119	151-0002	General Repaving	\$487,048.71
120			
121	157-0780	Non-Capital ASTEP DUI Enforcement	(\$661.25)
122	151-0780	Capital ASTEP DUI Enforcement Grant	\$661.25
123			
124			
125			

126			
127	157-0781	Non-Capital ASTEP Seatbelt Enforcement	(\$2,843.27)
128	151-0781	Capital ASTEP Seatbelt Enforcement Grant	\$2,843.27
129			
130	100-0100	GF Fund Balance	(\$27,321.86)
131	151-0798	Natural Gas SAD	\$27,321.86
132			

133 Section 4. That two Water and Sewer capital projects came in under appropriation
 134 totaling \$5,850.59 and are to be closed per funding transfers detailed as follows:

135			
136	<u>Account</u>	<u>Description</u>	<u>Amount</u>
137	215-0834	Kach Dr Water Main Phase III	(\$157.52)
138	205-0375	HAWSP	\$157.52
139			
140	215-0836	Old Cast Iron Water Main Rep De	(\$5,693.07)
141	205-0375	HAWSP	\$5,693.07
142			

143 Section 5. That eight Water and Sewer capital projects came over appropriation
 144 totaling \$95,713.97 and are to be closed per funding transfers detailed as follows:

145			
146	<u>Account</u>	<u>Description</u>	<u>Amount</u>
147	256-0379	Sewer Reserves	(\$1,894.29)
148	215-0001	Lillian Walli	\$1,894.29
149			
150	256-0379	Sewer Reserves	(\$295.36)
151	215-0002	Kach Dr III Sewer	\$295.36
152			
153	256-0378	Water Reserves	(\$18,147.83)
154	215-0003	Kach Dr III Water	\$18,147.83
155			
156	205-0375	HAWSP	(\$53,785.71)
157	215-0815	Bartlett/Hohe Reconstruction	\$53,785.71
158			
159	256-0379	Sewer Reserves	(\$120.00)
160	215-0826	Kach Dr Phase I Sewer	\$120.00
161			
162	205-0375	HAWSP	(\$15,276.00)
163	215-0829	East End Road PVC Pipe Replacement	\$15,276.00
164			
165	205-0375	HAWSP	(\$5,199.78)
166	215-0837	Shellfish Ave/South Slope Water Main	\$5,199.78
167			

168

169	<u>Account</u>	<u>Description</u>	<u>Amount</u>
170	256-0378	Water Reserves	(\$995.00)
171	215-0866	Electric Turbine/Hydro	\$995.00

172

173 Section 6. That two Water and Sewer capital projects had an incorrect rebalancing
174 journal entry of \$20,299.16 and are to be closed per funding transfers detailed as follows:

175

176	<u>Account</u>	<u>Description</u>	<u>Amount</u>
177	215-0832	Sanitary Sewer Rehab	(\$20,299.16)
178	215-0833	Pressure Reducing Valve	\$20,299.16

179

180 Section 7. That four Port and Harbor capital projects came in under appropriation
181 totaling \$26,795.49 and are to be closed per funding transfers detailed as follows:

182

183	<u>Account</u>	<u>Description</u>	<u>Amount</u>
184	415-0380	Old Port Reserves	(\$2,394.99)
185	456-0380	Port Reserves	\$2,394.99
186			
187	415-0923	Security Gates & Video Surveillance DWD	(\$2,501.00)
188	456-0380	Port Reserves	\$2,501.00
189			
190	415-0924	DWD Expansion Phase I	(\$17,910.50)
191	456-0380	Port Reserves	\$17,910.50
192			
193	415-0928	Harbor Trails to DWD & Coal Point	(\$3,989.00)
194	456-0380	Port Reserves	\$3,989.00

195

196 Section 8. That six Port and Harbor capital projects came in over appropriation totaling
197 \$110,306.57 and are to be closed per funding transfers detailed as follows:

198

199	<u>Account</u>	<u>Description</u>	<u>Amount</u>
200	456-0380	Port Reserves	(\$155.00)
201	415-0926	Cruise Ship Dock & Passenger Facility	\$155.00
202			
203	456-0380	Port Reserves	(\$160.20)
204	415-0932	Anhydrous Ammonia HAZWOPER Training	\$160.20
205			
206	456-0380	Port Reserves	(\$74.44)
207	415-0934	Homer Load & Launch Ramp	\$74.44
208			
209	456-0380	Port Reserves	(\$108,068.29)

210	415-0935	P&H Building (Harbormasters Office)	\$108,068.29
211			
212	<u>Account</u>	<u>Description</u>	<u>Amount</u>
213	456-0380	Port Reserves	(\$1,401.38)
214	415-0938	Fishing Lagoon Fish Cleaning	\$1,401.38
215			
216	456-0380	Port Reserves	(\$447.26)
217	415-0940	Homeland Security FY15 Generator Grant	\$447.26
218			

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

221			
222	<u>Account</u>	<u>Description</u>	<u>Amount</u>
223	456-0380	Port Reserves	(\$25,504.23)
224	415-0929	DWD Fender Repairs	\$25,504.23
225			

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

228
229 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this ___ day of _____, 2019.

230
231
232 CITY OF HOMER

233
234
235 _____
236 KEN CASTNER, MAYOR

237 ATTEST:

238 _____
239 MELISSA JACOBSEN, MMC, CITY CLERK

240
241 YES:

242 NO:

243 ABSTAIN:

244 ABSENT:

245
246 First Reading:

247 Public Hearing:

248 Second Reading:

249 Effective Date:

250
251 Reviewed and approved as to form:

252

253

254 _____
Katie Koester, City Manager

255

256 Date: _____

Michael Gatti, City Attorney

Date: _____