

City of Homer, Alaska



**Adopted Budget
For
Fiscal Year 2009**

Introduction

CITY OF HOMER

Table of Contents

	Page
INTRODUCTION	
Table of Contents	i
City Manager's Message	v
Description of Budget Document	x
The Budget Process	xi
Fund Description	xii
Financial Policies	xv
2008 Proposed Budget Development Schedule	xviii
Homer Municipal Code, RE: Budget (3.05)	xix
Appropriation Ordinance	xxiii
OVERVIEW	
Combined Revenues and Appropriations	A-1
GRAPH – Total Projected Government Revenues by Source	A-2
GRAPH – Total Government Estimated Expenditures by Object	A-3
GRAPH – Total Government Estimated Expenditures by Function	A-4
Revenue Assumptions	A-5
Insurance/Audit Cost Distribution	A-15
Overhead Allocation	A-16
Transfer Budget	A-17
GENERAL FUND	
GRAPH – General Fund Revenue & Expenditure History	B-1
GRAPH- General Fund Revenue & Expenditure/Available Fund Balance	B-2
General Fund Combining Statement	B-3
Recapitulation of Department Budgets	B-5
Expenditures Summary by Line Item	B-6
Revenue Detail by Line Item	B-8
Mayor/Council	B-10
City Clerk	B-12
City Clerk-Elections	B-15
City Manager	B-16
Personnel	B-18
Economic Development	B-20
Information Systems	B-22
Leased Property	B-25
Community Schools	B-27
Finance Department	B-29
Planning & Zoning	B-30
City Hall	B-32
Library	B-34
Library Grant	B-36
Airport	B-37
Fire Department Consolidated...	B-39
Administration	B-40
Fire Services	B-42
Emergency Medical Service	B-43

CITY OF HOMER

Table of Contents

GENERAL FUND, Continued...

Police Department Consolidated...	B-45
Administration	B-47
Dispatch	B-48
Investigation	B-49
Patrol	B-50
Jail	B-51
Animal Control	B-52
Public Works Department Consolidated...	B-53
Administration	B-54
General Maintenance	B-56
Gravel Roads	B-58
Paved Streets	B-59
Snow Removal	B-61
Parks/Recreation/Cemetery	B-62
Motor Pool	B-65
Engineering/Inspection	B-66
Janitorial	B-68
City Contributions	B-69

ENTERPRISE FUNDS

Combined Revenue and Expense	C-1
Recapitulation of Department Budgets	C-2

Water/Sewer Fund:

GRAPH- Revenue & Expenses/Retained Earnings	C-4
Combining Statement	C-5
Water/Sewer Revenues	C-6
Water Expenditures Summary by Line Item	C-7
Water Administration	C-8
Water Treatment Plant	C-10
Water Treatment Plant Testing	C-11
Water Pump Stations	C-12
Water Distribution System	C-13
Water Reservoir	C-14
Water Meters	C-15
Water Hydrants	C-16
Sewer Expenditures Summary by Line Item	C-19
Sewer Administration	C-20
Sewer Plant Operation	C-22
Sewer Testing	C-23
Sewer Pumps/Lift Stations	C-24
Sewer Collection System	C-25

Port & Harbor Fund:

GRAPH- Revenue & Expenses/Retained Earnings	C-26
Combining Statement	C-27
Expenditures Summary by Line Item	C-28
Revenues	C-30

CITY OF HOMER

Table of Contents

Port & Harbor Fund Continued...

Administration	C-32
Harbor	C-35
Pioneer Dock	C-36
Fish Dock	C-37
Deep Water Dock	C-38
Outfall Line	C-40
Fish Grinder	C-41
Administration Maintenance	C-42
Harbor Maintenance	C-43
Pioneer Dock Maintenance	C-44
Deep Water Dock Maintenance	C-45

PROJECTS FUND

GRAPH- Total Capital Project/Project Appropriations	D-1
Combining Statement of Reserved Balances	D-2

Depreciation Reserves

Public Arts Reserve	D-4
Seawall Maintenance Reserve	D-5
Animal Shelter Reserve	D-6
City Hall Reserve	D-7
Parks Reserve	D-8
Planning Reserve	D-9
Airport Reserve	D-10
Library Reserve	D-11
Fire Reserve	D-12
Police Reserve	D-13
Public Works Reserve	D-14
Leased Property Reserve	D-15
Sister Cities Reserve	D-16
Water Reserve	D-17
Sewer Reserve	D-18
Port & Harbor Reserve	D-19

Fleet Reserves

Port & Harbor Fleet Reserve	D-20
Administration Fleet Reserve	D-21
Fire Fleet Reserve	D-22
Police Fleet Reserve	D-23
Jail Fleet Reserve	D-24
Public Works Fleet Reserve	D-25
Insurance Fleet Reserve	D-26

Other Reserves

Special Projects	D-27
Land Bank Reserve	D-28
HAWSP Reserve	D-29
HART Roads Reserve	D-30

CITY OF HOMER

Table of Contents

DEBT SERVICE FUND

Information Page	E-1
GRAPH- Total Debt Requirements to Maturity	E-2
Summary of Long Term Debt-all funds	E-3
General Fund Debt	E-4
Water Sewer Debt	E-5
HAWSP	E-5
Port Debt Fund	E-5

INTERNAL SERVICE FUND

Information Page	F-1
Health Insurance Fund	F-2
Leave Cash Out	F-3

APPENDIX

City Wide Totals by Department	G-1
Administration Organizational Charts	G-2
Fire Department Organizational Charts	G-4
Police Department Organizational Charts	G-5
Public Works Organizational Charts	G-6
Water Organizational Charts	G-8
Sewer Organizational Charts	G-9
Port & Harbor Organizational Charts	G-12
Salary Schedule	G-14
Pay Range & Job Classification	G-15
Revenue Account Descriptions	G-16
Expenditure Account Descriptions	G-21
Budget Glossary	G-26

City of Homer

*City Manager
491 East Pioneer Avenue
Homer, Alaska 99603
907-235-8121*

Mayor & City Council
City of Homer
491 East Pioneer Avenue
Homer, Alaska 99603

Year 2009 Budget Message

Dear Mayor & Council Members:

The FY 2009 budget includes the operating and capital plans for this year as well as projections for the City's operational funds through fiscal year 2011.

This budget reflects a real team effort on the part of all City of Homer staff to provide a consistent level of services within the constraints of our revenue sources. As in previous years, significant consideration was given to balance short-term needs with the Council's long-term goals.

The year 2009 budget includes transfers to depreciation accounts for future equipment replacement, covers the large increases in the Cities retirement contribution, funds non-profits, and provides necessary operational, maintenance and capital funds. I commend the Staff for their effort, understanding, and help in reaching the goal of a balanced budget.

Three basics of the City of Homer budgeting process deserve review; the Mission Statement, the Basis of Accounting, and the Tax Rate:

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.

Basis of Accounting - Governmental fund types are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures are generally recognized when a related fund liability is incurred. An exception to this general rule is principal and interest on general long term debt which is recognized when due.

Pre-payment of insurance and similar services extending over more than one year is allocated to the years benefited.

The Proprietary Fund type [Enterprise Fund] is accounted for using the accrual basis of accounting, wherein revenues are recognized when earned and expenditures are recognized when a liability is incurred.

Tax Rates - The City Code of Ordinances, section 9.16.020, establishes a maximum 6.00 mill tax levy for operations of the City's general government. The mill rate cap is in effect in the years that the city levies the general sales tax of two percent. The General Fund property tax rate for FY09 is 4.5 mills and the sales tax rate is 4.5%. The sales tax rate was increased in April 2005 from 3.5% by a vote of the citizens of Homer. Effective January 1, 2009, an ordinance was passed through the Kenai Peninsula Borough to eliminate taxes on non-prepared foods for the months of May through September annually. The City of Homer followed Kenai Peninsula Borough's ordinance and eliminated sales tax on unprepared foods from September through May annually.

The 2009 Budget Procedure -

Presently the budget is set and enacted in December. Changes to that budget are handled through ordinances which are booked when approved by the City Council. This process permits opportunity for public comment each time the budget is adjusted. Further, this process provides the Mayor and Council with more adequate and timely information upon which they can rely in setting City policy:

- Expenditures of budgeted funds, which are above the City Managers authorization level, and are not specifically authorized in the budget, (such as contracts) will be brought to the Council by Resolution for approval. This practice routinely entails no additional Council time as the Resolutions are placed upon the Consent Agenda and would only have to be removed if Council members have questions.
- Each proposed new expenditure of non-budgeted funds is brought to Council by Ordinance. This provides the Council and Public a timely opportunity to examine the proposed new expense.
- Each quarter the Mayor and Council are provided reports detailing City expenditures and encumbered funds to date. The reports also itemize percentages of budget expended to date and summarizes changes to the General Fund, Port & Harbor Fund, Water Fund and Sewer Fund.

This "*real-time budgeting*" has resulted in substantial savings of time and money and provides the Mayor, Council and Public with more accurate and timely informational tools to make sound financial decisions.

General Budget Issues –

The city's budgetary issues for FY09 include:

- Maintaining the 4.5 mil property tax.
- Providing a capital and operational maintenance program that ensures the continued use and economic value of City assets.
- Maintaining and improving the quality of municipal services our residents deserve without increasing taxes presents a formidable challenge, particularly in times of decreasing State revenues. Loss of Revenue Sharing.
- Inflation – Electricity, Fuel, Goods and Services.
- Slowing Economy – Revenue Shortfall.
- Voters Initiative.

Too often reductions in State spending have merely shifted the financial burden to local taxpayers. Hopefully, this issue will be addressed by the Legislature.

The 2009 Budgetary Results /The Adopted Budget

The 2009 General Fund budget of \$11,278,805 represents a decrease of \$1,331,046, or 10.56%, when compared to the FY08 amended budget of 12,609,852. The decrease from 2008 to 2009 represents a decrease in operating transfers of \$624,328, a reduction in legal fees and contributions to non-profits and not funding the project manager position. A 2% COLA was given to employees for an increase in expenditures of \$112,579.

Revenues and other financing projections for the 2009 General Fund total \$11,295,836; \$3,026,072 in property tax revenues, \$4,672,187 in sales tax revenues, and \$3,597,577 from other revenues and financial sources. This is a decrease from the FY08 budget by \$795,245 or 6.58%.

The General Fund property tax rate was maintained in 2009. Real property values are expected to increase 3% in FY09. Total taxable property values and property tax revenues are expected to vary slightly from the current year. Sales tax revenues are projected to decrease by 14% in FY09 due to the enactment of Kenai Peninsula Borough's Code 5.18.200(15d), exempting non-prepared food items from sales tax from May through September annually. Interest rates have fluctuated down during the past year, but are forecast to be between 4% and 5% in FY09.

The Water/Sewer Enterprise Fund operating budget of \$3,283,115 represents an increase of \$161,423, or 5.2%, compared to the FY08 Amended Budget. The major portion of the increase was due to an increase of utility costs of \$58,255 or 16% increase from the 2008 Amended Budget. A \$26,831 increase represents a 2% COLA given to employees.

The Water/Sewer Rates were maintained at the 2008 rates. Anticipated Operating Revenues for 2009 are \$3,277,986, an increase \$245,251 or 8% from 2008. Council plans on reviewing the Water / Sewer Rates during the first half of 2009.

The Port & Harbor Enterprise Fund budget of \$3,725,375 represents an increase of \$102,885, or 2.2%, compared to the Amended FY08 Budget. Major portion of the increase was

due to the increased employee cost due the COLA increase and an increase in utilities. Operating transfers to reserves are \$354,530.

Debt Service Fund - The total debt as of January 01, 2009 is \$15,436,827 for all outstanding obligations, including General Obligation Bonds, Revenue Bonds for the Water, Sewer and Port/Harbor Enterprise Funds, and the Alaska Clean Water Loan. The principal payment on this Debt Fund in 2009 will be \$904,516. The City is proposing to issue new special assessment debt in FY2009 as Local Improvement Districts are completed.

The principal for the new library loan was paid down with the proceeds of the sale of the old library in 2008 leaving a principal balance of \$1,595,743.

The City has accumulated debt of \$13,604,493 for the ADEC water/sewer loans. \$8,000,000 of this debt is for a new water treatment plant. Principal payments on this will start in 2010. The interest rate is 1.5% on all ADEC loans. LID assessments will go toward reimbursing the City for $\frac{3}{4}$ of the loan.

Capital Projects - The approved FY09 budget includes \$2,693,234 for capital projects for all funds. The funds are budgeted as follows: Vehicle and equipment purchases \$25,000, General fund projects \$201,000, HART projects, and debt payments \$1,126,799, HAWSP projects and debt payments \$1,186,276, Water/Sewer projects \$14,500, and Port/Harbor projects \$139,658.

Major Policy Issues -

The budget maintains the property tax rate at 4.5 mils. During the budget discussions with the departments, the manager noted that the Department budgets were frugal and that the City should be mindful of the need to keep up with inflation, invest in the fleet and depreciation reserves, and invest in personnel where needed. The manager recognized further that the cost of City government would inevitably increase over the next few years due to factors such as inflation, rising insurance costs, population increases, expanded infrastructure, increase cost of heating and gas, reduced revenues from the State, and a broader demand for city services.

A funding mechanism for water and sewer expansion was approved by the voters in the FY99 election. These expansions require innovative solutions that result in the largest expansion possible for the least cost. Six LID's were approved by neighborhoods and Council. These projects were paid 50% by the property owners and 50% by the City. Several additional LID's are currently in process. All future LID's will be funded 25% city and 75% property owner contributions.

Funding sources must be identified to replace and repair major equipment and aging facilities. Financing is also needed for a wide array of new, proposed facility upgrades including, but not limited to, town center developments, improvements to the Deep Water Dock, and road/trail enhancements.

In the FY09 budget the council determined a level of funding for non-profits and budgeted that amount to be transferred to the Homer Foundation for disbursement. The Homer Foundation will evaluate non-profit requests and disburse funds within the guidelines established by the City Council and the Foundation's Board of Directors. Additionally, the council recognizes the special relationship between the City, the Pratt Museum, and the Homer Chamber of Commerce and created line items for a direct appropriation to these organizations. Additional contributions are made to the Boys and Girls Club and to the Pier One Theatre by providing rent free facilities.

Economic diversity and expansion of existing economic sectors is vital to Homer's future. The City will continue to strive towards diversifying and expanding the City's economic base while providing a climate which nurtures existing businesses. The foundation of the City's economy includes fishing, tourism, education, culture, health care, agriculture, transportation, government, and general commerce.

Acknowledgments -

I wish to express my appreciation to all members of the City of Homer's Staff for their dedicated service during the past year. A special thanks to Finance Director, Regina Harville, and her staff for preparation of this budget document. The invaluable help given by the entire municipal workforce in the preparation of the FY08 budget is also acknowledged. Each employee's contribution combined to develop a budget that provides Homer residents with a high level of service at the lowest possible cost. *This plan for 2009 could not have been accomplished without the enthusiastic help of all City employees. Thank you.*

I would also like to thank the Mayor and the Council for their interest, support, suggestions, and participation in the creation of this budget. I believe this proposed budget allows the staff to conduct the financial affairs of the City of Homer in a progressive and responsible manner. *Thank you.*

The Future -

The City of Homer has the best municipal workforce in the state. These dedicated employees make the City of Homer a great place to live, work, visit, and conduct business. While the City of Homer may face interesting challenges in 2009 and beyond, the future is indeed bright - - the best days are still ahead.

Respectfully submitted,


Walt Wrede
City Manager

CITY OF HOMER

DESCRIPTION OF BUDGET 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 enterprise funds, project funds, debt service fund, and internal service fund. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund, or department/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 Vehicle Replacement Fund is included in the project funds, the Health Insurance Reserves are in the internal service fund section. The Water, Sewer and Port & Harbor are included in the enterprise funds section.

Under the heading of Appendix, the reader will find the organizational charts, an employee range classification, an hourly salary schedule, the number of authorized employees by department, a chart of accounts, and a glossary of terminology. Each department has a comparison of three prior fiscal years personnel with the council approved personnel for proposed fiscal year personnel.

CITY OF HOMER

THE BUDGET PROCESS

The budget process begins in August when Finance submits budget work sheets, including salary and fringe benefits cost, to each department. The Manager meets with the Department Heads and outlines his general budget policies and goals at this time.

By the third Friday in September the City Manager present to the Council an overview of preliminary budget assumptions. These preliminary assumptions will address by fund, revenue projections, tax and utility rates, program additions or deletions, wage and benefits, or other issues with potential impact on the City's overall financial condition.

The departmental budgets are received by the finance department and entered into the computerized budgeting system. This information is shown in the budget document on the department budget pages in the "Manager's proposed" column. The resulting computer reports are then routed to the department heads for their review. After adjustments are made, the Manager, along with the Finance Director and the appropriate department head, reviews each departmental budget. As the Manager makes changes to the department's proposed budget, his recommended changes are entered into the computerized budget system under the "Manager's proposed" column for the preliminary budget document. The City Council makes the final adjustments to the budget, and the final budget amounts appear in the "Council adopted" column of the final budget document.

In accordance with Homer City Code 3.05, the City Manager will submit to the City council the proposed budget by the third Friday in October and at a meeting held not less than ten days prior to the end of the fiscal year, the Council shall, by ordinance, make appropriation of the money needed for the following year. In FY2008, the proposed budget will be submitted to the Council on October 1, the Council has the option of holding work sessions on the budget throughout October and November. The ordinance setting the level of appropriation for fiscal year 2009 is introduced at the second Council meeting in November. After holding public work sessions is scheduled for adoption at the first meeting in December.

After the budget has been established, the Council may transfer appropriations between major classifications or department by resolution; however, transfer of appropriations between funds must be done by ordinance. The City Manager has the authority to transfer amounts up to \$10,000 within a department.

CITY OF HOMER

FUND DESCRIPTION

The City of Homer's financial system involves the use of 33 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Debt Funds, and Reserve Funds.

Fund accounting has always been used as a control device to segregate financial resources and ensure that the segregated resources were only used for their intended purpose. The use of funds for financial reporting demonstrates accountability.

There are three broad fund categories: **Governmental Funds, Proprietary Funds, and Fiduciary Funds.**

GOVERNMENTAL FUNDS

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

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

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.

HART Debt Service Fund: This fund collects street and sidewalk assessments, and sales tax revenue to pay for the financing of the debt incurred in the construction of streets and sidewalks. The fund is self-supporting.

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

CITY OF HOMER

FUND DESCRIPTION

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

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

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

Special Reserves: When certain situations arise the City Council may deem it necessary to create another reserve for a specific purpose. The Special Projects Reserve (Memorandum 94-53) was created from the balance of a grant from HUD.

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

PROPRIETARY FUNDS

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general

CITY OF HOMER

FUND DESCRIPTION

public be financed or recovered primarily through user fees. The City has the following enterprise funds: Water/Sewer, and Port and Harbor.

The Water/Sewer Fund is an enterprise fund consisting of activities of providing water and sewer services to the Homer residents. These activities extend beyond the city boundaries.

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

Self Insurance Health Fund: This fund accounts for operations that provide a service to other departments with the City on a cost-reimbursement basis. The City of Homer's health insurance is a self-funded program. The City holds sufficient funds to pay claims and other costs incurred by the program. Each department is allocated a portion of the cost, depending on their individual employee needs, to pay the necessary expenditures of this fund. The amount allocated from departments is not limited to the expenses of this fund, as any remaining balance remains in the fund for future expenses.

Leave Cash Out Fund: This fund is capture the expenditure of leave cash out from employees who retire or cash in their leave during the year. The General Fund, THE Water/Sewer and Port & Harbor Enterprise Funds are allocated a portion of the cost, depending on the anticipated retiree's and other leave cash outs of this fund for the year. The amount allocated from these funds,

FIDUCIARY FUNDS

Agency Funds: An agency fund is used to account for assets held by the City. Agency funds are custodial in nature and do not involve measurement of operations. This fund generally serves as a clearing account. The City has two such accounts – (1) Library contributions and (2) Fire Department contributions.

Library Contributions Fund: For the City of Homer is include funds received by the Homer Public Library, Inc. until such time as disbursements are requested.

Fire Donation Fund: This includes funds received by the Homer Volunteer Fire Department until such time as disbursements are requested.

CITY OF HOMER

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 a December 31 year-end. A wide range of services are provided by the City for the citizens of Homer and surrounding areas. Some of the services are planning and zoning, docks & small boat harbor, airport facility, water and wastewater services, library, parks and recreation, police protection, jail facilities, fire and emergency medical services and general administrative services. 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.

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.

CITY OF HOMER

Financial Policies

Prudent budgeting and effective budgetary control.

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

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

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

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

Efficient safeguarding of City assets:

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

CITY OF HOMER

Financial Policies

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 agency's 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
2009 PROPOSED BUDGET DEVELOPMENT SCHEDULE

DATE	TIME	EVENT
6/23/2008	7:00 PM	Budget Schedule to Council
7/11/2008		Departments submit personnel requirements to City Manager & Finance Director for review and approval.
7/28/2008	5:00 PM	During Committee of the Whole, Council to discuss budget priorities for the coming year.
7/28/2008	7:00 PM	Regular Meeting-Public Hearing, Council to seek public input on budget priorities for the coming year.
8/8/2008		Submit to departments, budget work sheets including salary and fringe benefit costs.
8/11/2008	4:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for Enterprise Fund.
8/18/2008		Complete budget work sheets, including narratives, and justifications to finance.
8/25/2008	4:00 PM	During Committee of the Whole, Council to discuss Revenue Sources for General Fund.
9/8/2008		Compile data and return copy to departments for review.
9/8/2008	4:00 PM	During Committee of the Whole, Council to discuss Personnel Issues in regards to budget.
9/8/2008	Week of	City Manager & Finance Director review budget requests with Department Heads.
9/8/2008		Preliminary budget assumptions to council.
9/27/2008		City Manager submits Draft Proposed Budget to Council.
10/13/2008	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour.
10/27/2008	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
10/27/2008	7:00 PM	Regular Meeting-Budget Ordinance Introduced.
11/10/2008	7:00 PM	Regular Meeting - Public Hearing.
11/24/2008	7:00 PM	Regular Meeting - Public Hearing.
11/24/2008	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour.
12/8/2008	7:00 PM	Regular Meeting - Public Hearing & Adoption of Proposed Budget.

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

Chapter 3.05

BUDGET

Sections:

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

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

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

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

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

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

e. The budget shall include in separate sections:

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

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

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

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

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

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

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

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

d. A separate appropriation shall be made to each of the various funds of the City. From the effective date of the budget, the amounts stated therein as proposed expenditures, shall be and become appropriated to the objects and purposes therein named. The City Council may make supplemental and emergency appropriations, but payment may not be

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

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

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

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

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

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

3.05.035 Lapse of appropriation at end of year.

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

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

3.05.040 Equipment replacement reserve fund.

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

CITY OF HOMER

Homer Municipal Code: 3.05.005-3.05.045

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

3.05.042 Alternative Funding for Depreciation.

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

3.05.043 Health Insurance Reserve Fund.

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

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

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

**CITY OF HOMER
HOMER, ALASKA**

City Manager

ORDINANCE 08-50(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2009 FOR THE GENERAL FUND, THE WATER-SEWER FUND, THE PORT/HARBOR FUND, DEBT FUNDS, CAPITAL RESERVE FUNDS (CONDITIONAL EXPENDITURES).

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statute, Title 29, the appropriations for Calendar Year ending December 2009 are appropriated as follows:

General Fund	\$11,278,805
Water-Sewer Fund	\$ 3,283,115
Port/Harbor Fund	\$ 3,725,375
Capital Projects	\$ 2,693,234
Internal Service Funds	\$ 2,069,040
Total Expenditures	\$23,049,569

Section 2. Such amounts are appropriated to the objects and purposes stated in the adopted budget.

Section 3. A copy of the budget shall be certified by the City Clerk and filed in the Office of the City Clerk.

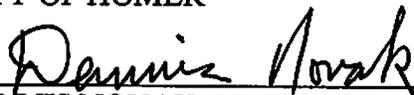
Section 4. The supporting Line Item Budget detail as presented by the Administration and reviewed by the City Council is incorporated as part of this Budget Ordinance.

Section 5. The property tax mill levy is set at 4.5 mills for 2009.

Section 6. This Ordinance is limited to approval of the Budget and appropriations for Calendar Year 2009, is a non code Ordinance and shall become effective January 1, 2009

PASSED AND ENACTED by the Homer City Council on this 8th day of December, 2008.

CITY OF HOMER



DENNIS NOVAK, MAYOR PRO TEMPORE

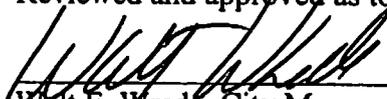
ATTEST:


JO JOHNSON, CMC, CITY CLERK

Introduction: 10/27/08
Public Hearing: 11/24/08 & 12/08/08
Second Reading: 12/08/08
Effective Date: 1/01/09

Ayes: 4
Noes: 2
Abstain: 0
Absent: 0

Reviewed and approved as to form:


Walt E. Wrede, City Manager

Date: 1/19/09

Thomas F. Klinkner, City Attorney

Date: _____

Fiscal Note: See Line Item Budget and detail



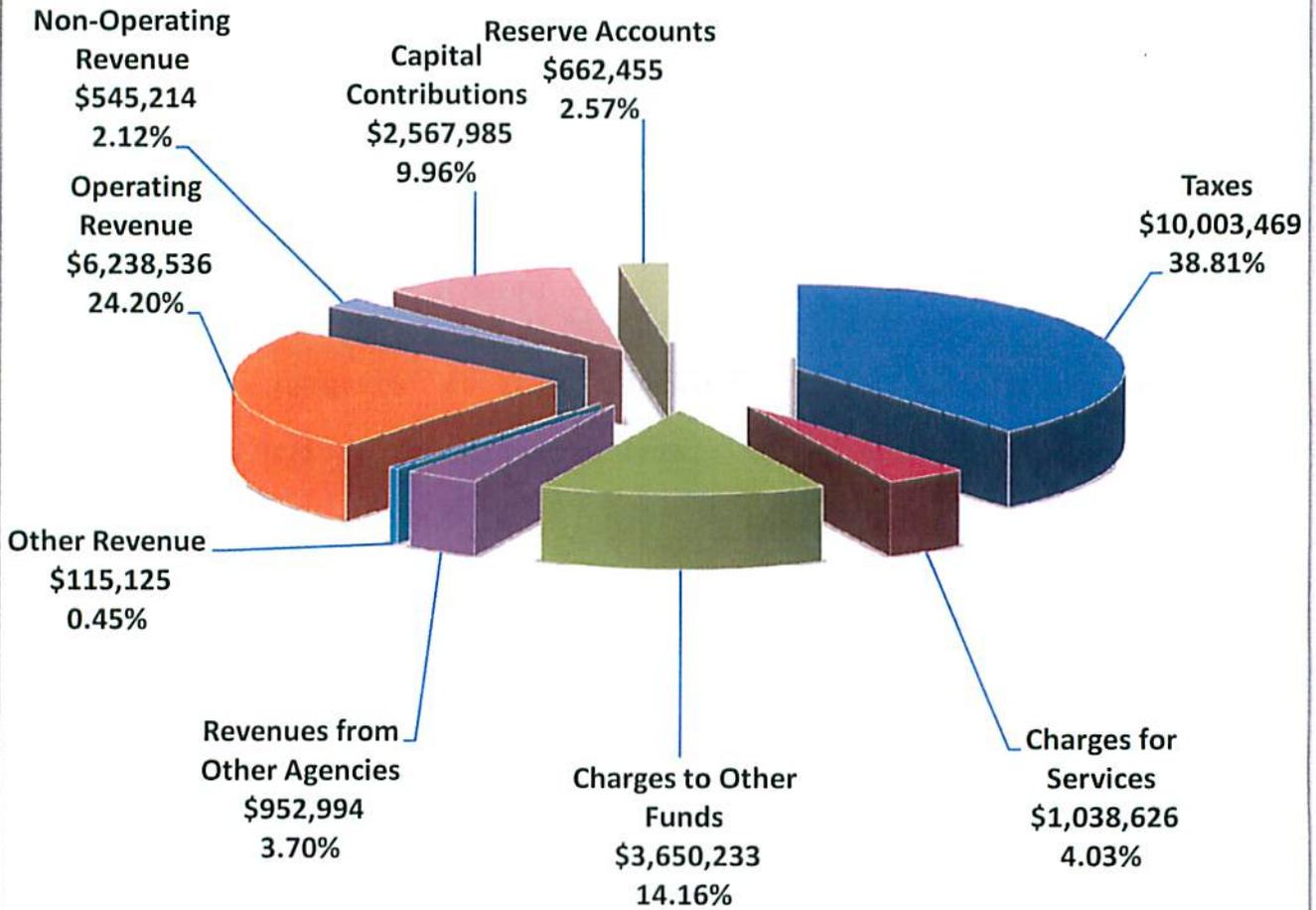
Overview

**City of Homer
2009 Operating Budget**

COMBINED REVENUES AND APPROPRIATIONS					
ALL FUND TYPES					
	General Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
Revenues:					
Taxes	\$ 7,698,259	\$ 2,305,210	\$ -	\$ -	\$ 10,003,469
Charges for Services	1,038,626	-	-	-	1,038,626
Charges to Other Funds	1,490,832	52,754	-	2,106,647	3,650,233
Revenues from Other Agencies	952,994	-	-	-	952,994
Other Revenue	115,125	-	-	-	115,125
Operating Revenue	-	-	6,238,536	-	6,238,536
Non-Operating Revenue	-	80,500	464,714	-	545,214
Capital Contributions	-	-	2,567,985	-	2,567,985
Reserve Accounts	-	662,455	-	-	662,455
Total Revenues	11,295,836	3,100,919	9,271,235	2,106,647	\$ 25,774,637
Expenditure/Expenses					
Personnel	7,254,512	-	3,378,626	2,069,040	12,702,178
Operations & Maintenance	3,503,585	-	1,955,670	-	5,459,255
Capital Outlay	-	1,267,824	-	-	1,267,824
Debt Service	121,805	808,436	259,029	-	1,189,270
Other Charges	-	616,974	873,858	-	1,490,832
Operating Transfers	398,903	-	541,308	-	940,211
Depreciation Expense	-	-	3,404,163	-	3,404,163
Total Expenditures/Expenses	11,278,805	2,693,234	10,412,654	2,069,040	\$ 26,453,733
Change in Fund Balance/Net Earnings	17,031	407,685	(1,141,419)	37,607	\$ (679,096)
Beginning Fund Balance/Net Assets	4,476,264	6,443,219	13,281,102	319,183	24,519,768
Ending Fund Balance/Net Assets	4,493,295	6,850,904	12,139,683	319,183	\$ 24,519,768

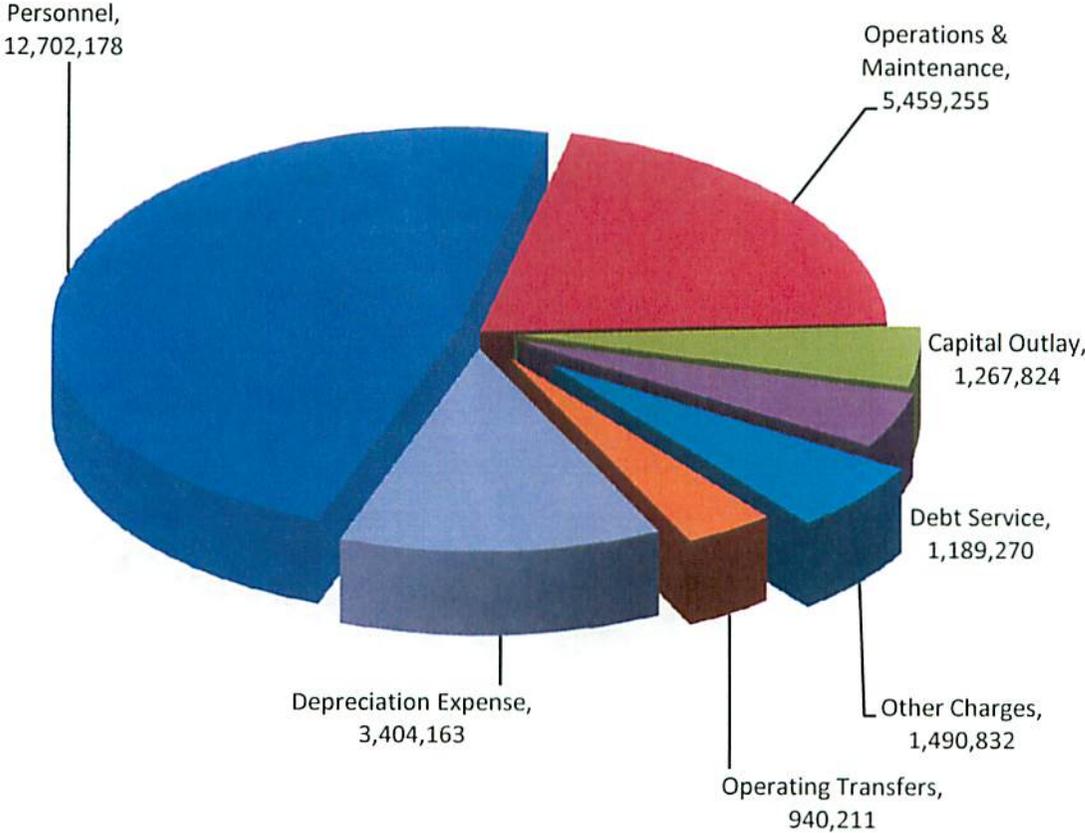
CITY OF HOMER
2009 OPERATING BUDGET

TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2009
\$25,774,637



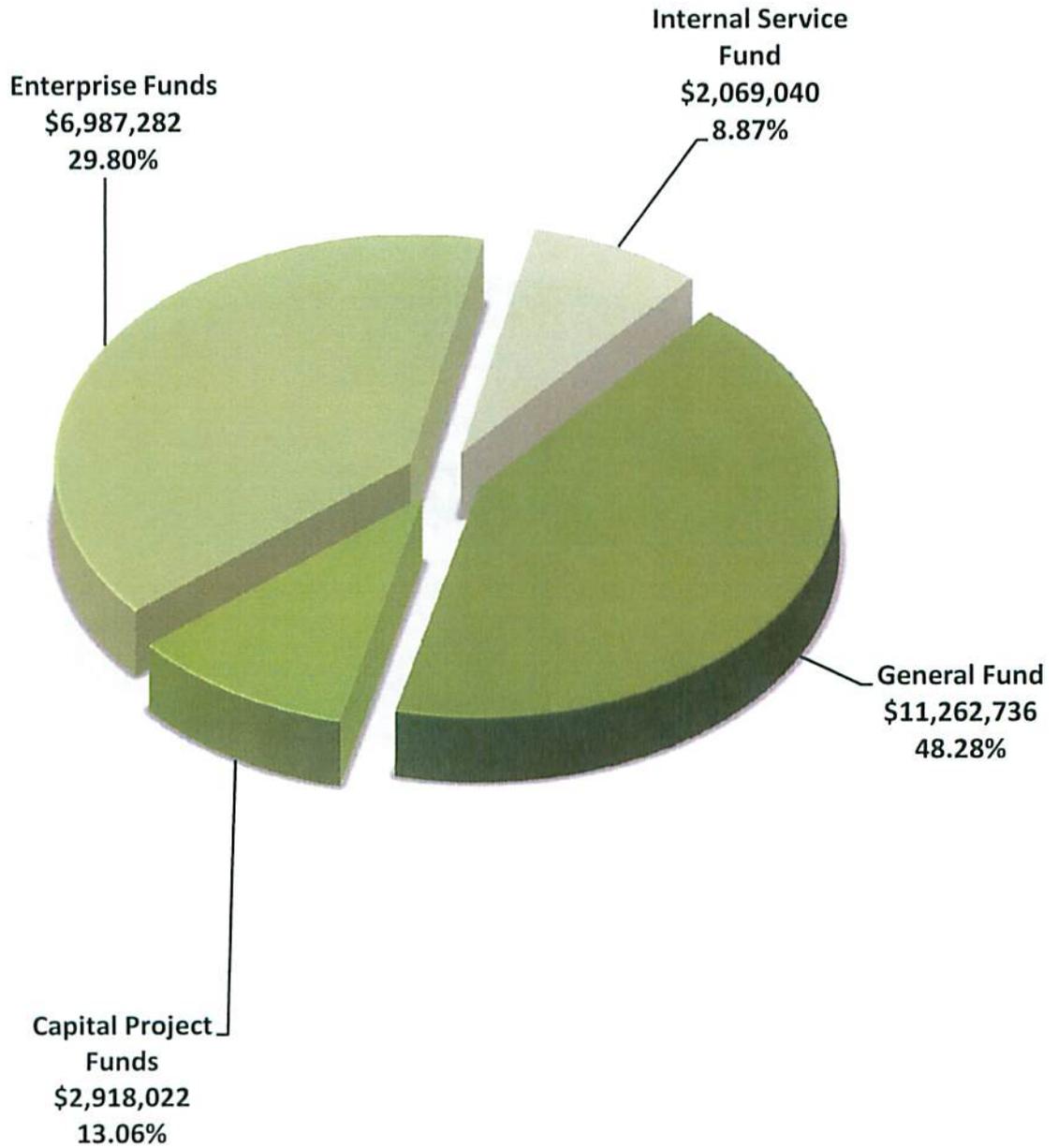
CITY OF HOMER
2009 OPERATING BUDGET

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2009 - \$26,453,733



City of Homer
2009 Operating Budget

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2009 - BY FUNCTION
\$26,453,731



CITY OF HOMER

Revenue Assumptions Budget 2009

GENERAL FUND

4101 Real Property Tax

Real property values are established January 1 each year. Roll is certified June 1. If you pay in two installments the first installment is due September 15, second installment due November 15. If you choose to make one payment in full the due date is October 15. Estimates are based on past history using 4.5 mills

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase. The 2009 budget reflects a 3.0% increase.

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2004	\$348,552,362	7.2%	Actual	\$1,712,169	6.9%	Actual
2005	\$426,736,862	22.4%	Actual	\$1,911, 918	11.7%	Actual
2006	\$502,968,912	17.9%	Actual	\$2,188,123	14.4%	Actual
2007	\$529,002,262	5.18%	Actual	\$2,309,398	4.8%	Actual
2008	\$560,260,840	6.0%	Budget	\$2,495,962	6.0%	Budget
2009	\$627,587,716	3.0%	Budget	\$2,795,903	3.0%	Budget

Real Property Tax Exemption Ordinance 06-59 authorized the exemption of \$20,000 of assessed value of residential property from real property taxes.

<u>Year</u>	<u>Exemption Amt</u>	<u># of Properties</u>	<u>Total</u>	<u>Tax Rate</u>	<u>Value</u>	<u>Basis</u>
2009	\$20,000	852	\$17,040,000	.0045	\$76,680	Budget

Included in above

4102 Personal Property Taxes

Personal property values are established January 1 each year. Roll is certified June 1. If a taxpayer pays in two installments the first installment is due September 15, the second installment is due November 15. If the taxpayer chooses to make one payment in full the due date is October 15. Boat Tax is now reported as personal property tax.

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2004	\$17,324,836	(5.4%)	Actual	\$63,280	(36.9%)	Actual
2005	\$20,414,179	17.8%	Actual	\$103,867	64.14%	Actual
2006	\$20,822,463	2.0%	Actual	\$124,820	20.2%	Actual
2007	\$22,811,263	9.6%	Actual	\$133,641	7.1%	Actual
2008	\$23,535,716	6.0%	Budget	\$141,214	6.0%	Budget
2009	\$24,581,657	3.0%	Budget	\$159,169	6.0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2009

GENERAL FUND CONTINUED

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$55,787	30.6%	Actual
2005	\$52,344	(6.2%)	Actual
2006	\$54,169	(19.4%)	Actual
2007	\$51,425	(5.07%)	Budget
2008	\$53,621	6.5%	Budget
2009	\$50,000	(6.75%)	Budget

4104 Prior Year Taxes

Based on current delinquencies it is estimated collections will be \$16,000 for 2008.

4105 Penalties and Interest on Property Taxes

As delinquencies change so do penalties and interest. It is estimated that penalties and interest will be \$5,000 for 2008.

4106 Boat flat Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$37,162	42.6%	Actual
2005	\$18,581	(50.0%)	Actual
2006	\$35,500	91.0%	Actual
2007	Moved to Personal Property by KPB		

4201 Sales Tax

Total City sales tax is 4.5% and allocated to: General Fund - 3% (66.66% of total), HAWSP for water/sewer construction - .75% (16.67% of total) and HART for road/trail construction - .75% (16.67% of total). A grocery sales tax initiative is to be voted on in October which will exclude sales tax for non-prepared foods seasonally. Sales tax for the budget will be apportioned as follows:

<u>Year</u>	<u>General Fund</u>	<u>HART</u>	<u>HASWP</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2004	\$2,714,299	\$1,019,645	\$1,019,645	\$4,753,589	6.5%	Actual
2005	\$4,084,361	\$1,031,167	\$1,131,367	\$6,146,694	29.3%	Actual
2006	\$4,532,542	\$1,134,096	\$1,134,096	\$6,800,734	10.6%	Actual
2007	\$4,934,456	\$1,235,022	\$1,235,022	\$7,404,500	8.8%	Actual
2008	\$5,369,139	\$1,341,480	\$1,341,480	\$8,052,098	8.75%	Budget
2009	\$4,613,187	\$1,152,605	\$1,152,605	\$6,918,397	-14.08%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2009

GENERAL FUND CONTINUED

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$26,548	9.3%	Actual
2005	\$28,101	5.8%	Actual
2006	\$27,874	(-.8)%	Actual
2007	\$28,168	4.0%	Actual
2008	\$30,000	3.4%	Budget
2009	\$30,000	6.5%	Budget

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$23,850	18.9%	Actual
2005	\$23,250	(2.5%)	Actual
2006	\$24,875	6.9%	Actual
2007	\$18,450	(25.8%)	Actual
2008	\$26,000	40.9%	Budget
2009	\$25,000	(3.85%)	Budget

4401 Fines and Forfeitures

Revenue estimates based on those furnished by Police Department.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$23,809	(33.2%)	Actual
2005	\$22,649	(4.9%)	Actual
2006	\$19,225	(15.1%)	Actual
2007	\$19,941	3.72%	Actual
2008	\$20,000	1.0%	Budget
2009	\$21,400	4.9%	Budget

4503 Prisoner Care Contract

Annual contract with the State of Alaska for prisoner care.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$344,003	0.0%	Actual
2005	\$361,203	5.0%	Actual
2006	\$397,324	10.0%	Actual
2007	\$416,244	0.0%	Actual
2008	\$416,244	0.0%	Budget
2009	\$416,244	0.0%	Budget

4504 Borough 911

Revenue estimates based on those furnished by Police Department. This line item is budgeted at \$48,480, per contract.

CITY OF HOMER

Revenue Assumptions Budget 2009

GENERAL FUND CONTINUED

4505 Police Special Services

Annual contract with State of Alaska for jail services.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2004	\$54,375	(25.0%)	Actual
2005	\$90,625	66.7%	Actual
2006	\$72,500	(20.0%)	Actual
2007	\$72,500	.0%	Actual
2008	\$72,500	.0%	Budget
2009	\$72,500	.0%	Budget

4512 Reimbursement for Expenses

Examples of revenue included are mini grants for reimbursement of training expenses received by the Police and Fire Departments and HEA capital credits.

4602 Kachemak Emergency Services (KES)

<u>Year</u>	<u>Taxable Value</u>	<u>Contract Mil Rate</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2004	\$192,721,500	.000925	\$178,267	85.9%	Actual
2005	\$233,303,361	.0009	\$186,502	4.6%	Actual
2006	\$262,299,400	.0009	\$192,932	3.4%	Actual
2007	\$242,728,817	.	\$195,336	1.25%	Actual
2008	\$284,112,200	.	\$195,361	1.3%	Budget
2009	\$358,122,554	.	\$250,686	28.3%	Budget

4603 Kachemak City Fire Contract

<u>Year</u>	<u>Taxable Value</u>	<u>Contract Mil Rate</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2004	\$33,880,600	.001	\$33,681	11.63%	Actual
2005	\$41,747,000	.001	\$41,747	23.22%	Actual
2006	\$54,765,000	.001	\$54,765	2.00%	Actual
2007	\$54,579,100	.001	\$54,578	-0.34%	Actual
2008	\$57,308,055	.001	\$57,308	5.0%	Budget
2009	\$62,470,768	.001	\$62,471	3.0%	Budget

4801 Interest on Investments

This estimate is based on a combination of estimated fund balance and anticipated interest rates. 2009 GF interest revenue estimates are based on \$1,000,000 fund balance at a rate of 4.00 % \$40,000 for 2009.

CITY OF HOMER

Revenue Assumptions Budget 2009

4902 Other income

Revenues from miscellaneous sources, that are not covered by other revenue numbers.

HAWSP – Voters approved the extension of the Homer Accelerated Water Sewer Program. $\frac{3}{4}$ of 1% of all Sales Tax are included as revenue and is used strictly to pay off HAWSP debt acquired for the development of new infrastructure as well as paying for the City's portion of the infrastructure.

4150 Assessment Principal Based on the assessments due for 2009.

4151 Assessment Interest Based on the assessments due for 2009.

HART – Voters approved the extension of the Homer Accelerated Roads Program, and the inclusion of trail construction in the program. The "HART" program calls for 90% of the revenues to be allocated towards road programs and 10% of the annual revenues to be spent on trail projects. Accordingly, HART – Roads and HART – Trails Reserve Accounts have been created to maintain funding for each purpose.

4150 Assessment Principal

Revenues are based on the outstanding assessments that will be billed for calendar years 2009.

4151 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2009.

WATER / SEWER FUNDS – A new Variable Rate Model was adopted by Council for the 2008 Operating Budget. The new model reflects a basic change in philosophy as it shifts some of the cost burden from the residential customer to commercial customers. This was because residential users represented 70% of all customers but use only about 30% of water consumed. The new model provides for fees based upon usage rather than upon meter size. It also encourages conservation.

Water Fund

4616,4617,4618 Metered Sales -

<u>Year</u>	<u>4616 Residential</u>	<u>4617 Commercial</u>	<u>4618 Industrial</u>	<u>Basis</u>
2004	\$579,239	\$596,155	\$9,220	Actual
2005	\$612,077	\$667,530	\$11,834	Actual
2006	\$529,390	\$633,790	\$11,069	Actual
2007	\$557,918	\$660,365	\$In 4617	Actual
2008	\$440,733	\$1,074,624	\$ In 4617	Budget
2009	\$442,759	\$1,280,745	\$-0-	Budget

CITY OF HOMER

Revenue Assumptions Budget 2009

Sewer Fund

4616,4617,4618 Metered Sales -

<u>Year</u>	<u>4616 Residential</u>	<u>4617 Commercial</u>	<u>4618 Industrial</u>	<u>Basis</u>
2004	\$673,756	\$652,753	\$14,914	Actual
2005	\$651,689	\$555,622	\$17,338	Actual
2006	\$714,689	\$616,575	\$18,265	Actual
2007	\$741,407	\$635,757	\$23,970	Actual
2008	\$541,646	\$917,904	\$In 4617	Budget
2009	\$526,633	\$950,558	\$11,877	Budget

PORT & HARBOR – The Rates for Port & Harbor have been increased for most line items by 10%. This is to cover the costs of higher energy expenditure throughout the Port and Harbor.

600 Administration

4631 Lease Revenues USCG Leases, based on contracts.

4634 Port Storage Based on past experience small increase anticipated.

4635 Port Impound Fees Based on past experience no increase anticipated.

4650 Rents & Leases: Leases on Port related property. City Hall had taken on management of leased property's located on the spit until such a time that this process could be handled by Port & Harbor staff. In 2008 the leases were moved back from City Hall to Port & Harbor.

4652 Property Fees: Same as last year.

4705 Business License: Fisheries Business License Sales, eliminated in this budget.

4801 Interest: Based on prior year's experience and fund balance for revenue estimates.

4802 Penalty and Interest: Based on prior year's experience and fund balance for revenue estimates.

4901 Surplus Property Sale : Based on prior year's experience.

CITY OF HOMER

Revenue Assumptions Budget 2009

PORT & HARBOR CONTINUED

4906 Proceeds-Law Suits:

Revenue is based on a court settlement with TAMS and started in 2002, the settlement is with North Star Stevedoring Company.

<u>Year</u>	<u>Proceeds</u>	<u>Basis</u>
2004	50,504	Actual
2005	25,274	Actual
2006	20,791	Actual
2007	16,063	Actual
2008	15,000	Budget
2009	15,000	Budget

601 Harbor

4624, 4625, 4626, 4627, 4628 Berth Rental

Transient annual revenue is dependent on the fishing season. Semi-annual revenue is mainly charter boats and pleasure craft, slightly more charter/commercial than pleasure. Transient monthly and transient daily revenue has reflected much the same picture. A 10 percent increase in rates was considered.

<u>Year</u>	-----Transient-----					<u>Basis</u>
	<u>4625 Reserved</u>	<u>4626 Annual</u>	<u>4627 Semi-Annual</u>	<u>4624 Monthly</u>	<u>4628 Daily</u>	
2004	641,428	100,487	48,245	351,271	62,890	Actual
2005	664,937	119,062	51,777	333,445	60,319	Actual
2006	715,855	128,474	47,584	348,261	61,687	Actual
2007	738,901	112,126	49,885	356,437	64,245	Actual
2008	750,000	130,000	70,000	375,000	73,000	Budget
2009	825,000	143,000	77,000	412,500	82,500	Budget

4629 Energy Sales

Factors such as the kilowatt per hour charge is determined by averaging and may fluctuate depending on HEA rates. Users of 208v power are now charged on actual use and not a flat rate due to installed meters.

4644 Pumping Based on prior year's experience.

4645 Wooden Grid Based on prior year's experience.

CITY OF HOMER

Revenue Assumptions Budget 2009

4646 Commercial Ramp Use Based on prior year's experience.

4647 Berth Waiting List Based on prior year's experience.

PORT & HARBOR CONTINUED:

4648 Steel Grid Use Based on prior year's experience.

4649 Barge Ramp/Beach Landings Based on prior year's experience.

4653 Load and Launch Ramp Based on prior year's experience

4663, 4664, 4665 Transient Energy Based on estimated use.

4666 Commercial Ramp Wharfage Based on estimated use.

4667 Beach Wharfage Based on estimated use.

602 Pioneer Dock

4633 Stevedoring

This revenue depends on the dock activities and is by agreement with the stevedoring companies.

4638 Pioneer Dock Fuel Wharfage Based on estimated use.

4639 Pioneer Dock Wharfage Based on estimated use.

4641 Pioneer Dock Water Sales Based on estimated use. Part of this revenue is reflected in account 4668.

4642 Pioneer Dock Docking Based on estimated use.

603 Fish Dock

4206 Fish Tax

Revenues are based on prior year's experience and estimated by Port & Harbor.

4620 Ice Sales Rate study recommended a rate of \$115.50 per ton.

<u>Year</u>	<u>Ice Sales</u>	<u>Basis</u>
2004	363,898	Actual
2005	417,153	Actual

CITY OF HOMER

Revenue Assumptions Budget 2009

2006	330,013	Actual
2007	405,195	Actual
2008	400,000	Budget
2009	451,000	Budget

PORT & HARBOR CONTINUED:

4621 Cold Storage

There are ten cold storage units available for rent at \$325 per month, \$300 for 2 consecutive months or \$275 for 3 or more consecutive months or \$250 per month for 9 months.. Revenue is dependent on the length of time the icehouse will be operational. Traditionally, units have been rented for about a five-month period.

4622 Crane Rental

Revenue is dependent primarily on the fishing activity/seasons.

<u>Year</u>	<u>Crane Rental</u>	<u>Basis</u>
2004	203,010	Actual
2005	216,664	Actual
2006	198,304	Actual
2007	226,433	Actual
2008	220,000	Budget
2009	253,000	Budget

4637 Fish Dock Seafood Wharfage

This is based on a seafood wharfage being charged for fish coming over the dock and processed elsewhere. Method of collection is a flat rate per ton. Rate increased in 2007 to \$4.50 per ton. Revenue is projected to stabilize based on the fishing outlook. 10% delinquency factor is included.

604 Deep Water Dock

4637 Deep Water Dock Seafood Wharfage

This is based on a seafood wharfage being charged for fish coming over the dock and processed elsewhere. The method of collection is a flat rate per ton.

4640 Deep Water Dock Wharfage

Decreased based on chip ship activity and logging activities across the dock.

4643 Deep Water Dock Docking

Dependent on the docking activities (log ships, cruise ships, general cargo transport).

4668 Deep Water Dock Water Based on prior year's experience.

CITY OF HOMER

Revenue Assumptions Budget 2009

4700 Other Wharfage Fish Dock \$13.25 per ton for other than fish wharfage.

605 Outfall Line

Revenues are from leasing contracts for use of the outfall line.

606 Fish Grinder

Revenues are based on fees charged to commercial and charter operations.

**City of Homer
Insurance Distribution 2009**

Policy Account#	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Blanket Crime 5223	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Undergor und Tanks 5223-170	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$70,445	\$470	\$224,888	73,835	\$0	\$83,456	\$30,550	\$2,300	\$1,700	\$5,000	\$286,572	\$779,216
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct		Direct	Direct		
Spread to all depts											\$286,572	\$286,572
Mayor/ Council	-	-	\$4,088	-	-	-	-	-	-	-	-	\$4,088
Clerk	-	-	\$4,347	-	-	-	-	-	-	-	-	\$4,347
Manager	-	-	\$4,034	-	-	-	-	-	-	-	-	\$4,034
Personnel	-	-	\$1,640	-	-	-	-	-	-	-	-	\$1,640
Community Schools			\$1,544									\$1,544
Information System			\$3,070									\$3,070
Leased Property	\$3,116	-	\$2,162	-	-	-	-	-	-	-	-	\$5,278
Finance	-	-	\$10,339	-	-	-	-	-	-	-	-	\$10,339
Planning	-	-	\$5,619	-	-	-	-	-	-	-	-	\$5,619
City Hall	\$4,290	\$470	\$2,613	\$877	-	-	-	-	-	\$1,250	-	\$9,500
Library	\$6,589	-	\$8,787	-	-	-	-	-	-	-	-	\$15,376
Airport	\$3,139	-	\$3,094	-	-	-	-	-	-	-	-	\$6,233
Fire	\$2,413	-	\$16,241	\$15,656	-	-	-	-	-	-	-	\$34,310
Police-Admin	\$2,277	-	\$40,145	\$11,976	-	\$15,022	-	-	-	-	-	\$69,421
Police-Jail	-	-	-	-	-	\$68,434	-	-	-	-	-	\$68,434
Police-Animal	\$1,368	-	\$2,687	-	-	-	-	-	-	-	-	\$4,056
PW	\$2,853	-	\$30,163	\$12,674	-	-	-	-	\$1,700	-	-	\$47,391
Water	\$12,853	-	\$19,866	\$12,674	-	-	-	-	-	\$1,250	-	\$46,643
Sewer	\$20,352	-	\$19,625	\$12,674	-	-	-	-	-	\$1,250	-	\$53,901
Port	\$9,626	-	\$44,823	\$7,302	-	-	\$32,078	\$2,300	-	\$1,250	-	\$97,378
Seawall	1,568											\$1,568
Total Ins Budget	\$ 70,445	\$ 470	\$ 224,888	\$ 73,835	\$ -	\$ 83,456	\$ 32,078	\$ 2,300	\$ 1,700	\$ 5,000	\$286,572	\$ 780,744
												\$ 780,744
	71,458	470	134,937	71,650	-	38,265	22,000	2,300	1,700	5,000	324,624	672,404
% increase (decrease)	-1.42%	0.00%	66.66%	3.05%	0.00%	118.10%	45.81%	0.00%	0.00%	0.00%	-11.72%	16.11%

Audit Fee Allocation Budget 2009							
	Total	Mayor/Counc	Finance	Water	Sewer	P & H	
Audit Fees		54.00%		11.00%	11.00%	24.00%	
	\$54,000	\$29,160		\$5,940	\$5,940	\$12,960	
5211 Accounting Services	6,000	4,000	2,500	1,334	1,333	1,333	
Total	\$60,000	\$33,160	\$2,500	\$7,274	\$7,273	\$14,293	

**CITY OF HOMER
OVERHEAD ALLOCATION
BASED ON ADOPTED 2009 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund
Mayor & Council <i>Distribution</i>	\$ 300,357	\$243,289 81%	\$15,018 5%	\$15,018 5%	\$6,007 2%	\$6,007 2%	\$15,018 5%
City Clerk <i>Distribution</i>	332,149	126,217 38%	23,250 7%	66,430 20%	36,536 11%	36,536 11%	43,179 13%
Janitorial <i>Distribution</i>	147,005	110,254 75%	- 0%	- 0%	7,350 5%	7,350 5%	22,051 15%
City Manager <i>Distribution</i>	286,769	172,061 60%	28,677 10%	28,677 10%	14,338 5%	14,338 5%	28,677 10%
Personnel/Publications <i>Distribution</i>	124,960	84,893 68%	- 0%	- 0%	9,585 8%	9,416 8%	21,066 17%
Information Systems <i>Distribution</i>	267,130	181,477 68%	- 0%	- 0%	20,489 8%	20,130 8%	45,033 17%
Finance <i>Distribution</i>	759,299	60,744 8%	53,151 7%	113,895 15%	159,453 21%	159,453 21%	212,604 28%
Planning Zoning <i>Distribution</i>	410,775	345,051 84%	32,862 8%	32,862 8%	- 0%	- 0%	- 0%
City Hall Complex <i>Distribution</i>	171,399	68,560 40%	8,741 5%	8,741 5%	28,452 17%	28,452 17%	28,452 17%
PW Eng-Inspection <i>Distribution</i>	176,276	141,020 80%	8,814 5%	26,441 15%			
Public Works Administration <i>Distribution (excludes debt)</i>	343,104	137,242 40%	68,621 20%	85,776 25%	17,155 5%	17,155 5%	17,155 5%
Allocation before adjustments	3,319,223	1,670,808	239,134	377,840	299,367	298,838	433,236
Less Hydrant Reimbursement	(100,200)	-	-	-	(100,200)	-	-
Less Labor Portion of PW already charged to Depts.	(29,007)	-	-	-	(9,669)	(9,669)	(9,669)
Less Labor Portion of Janitorial already charged to Depts.	(28,376)	-	-	-	(5,675)	(5,675)	(17,026)
Total Allocated	\$3,161,640	\$1,670,808	\$239,134	\$377,840	\$183,822	\$283,494	\$406,541
Percent of Allocation	100%	52.85%	7.56%	11.95%	5.81%	8.97%	12.86%
COMPARISON OF ALLOCATION 2008 TO 2009							
PERCENT:							
2009 Adopted Budget	100.00%	52.85%	7.56%	11.95%	5.81%	8.97%	12.86%
2008 Budget	100.00%	52.72%	7.89%	12.36%	6.20%	8.63%	12.20%
DOLLARS:							
2009 Adopted Budget	\$3,161,640	1,670,808	\$239,134	\$377,840	\$183,822	\$283,494	\$406,541
2008 Budget	3,355,815	1,769,051	\$264,789	\$414,806	\$208,205	\$289,489	\$409,475
Difference (Decrease)	(\$194,175)	(\$98,243)	(\$25,655)	(\$36,966)	(\$24,383)	(\$5,995)	(\$2,934)

Transfer Schedule

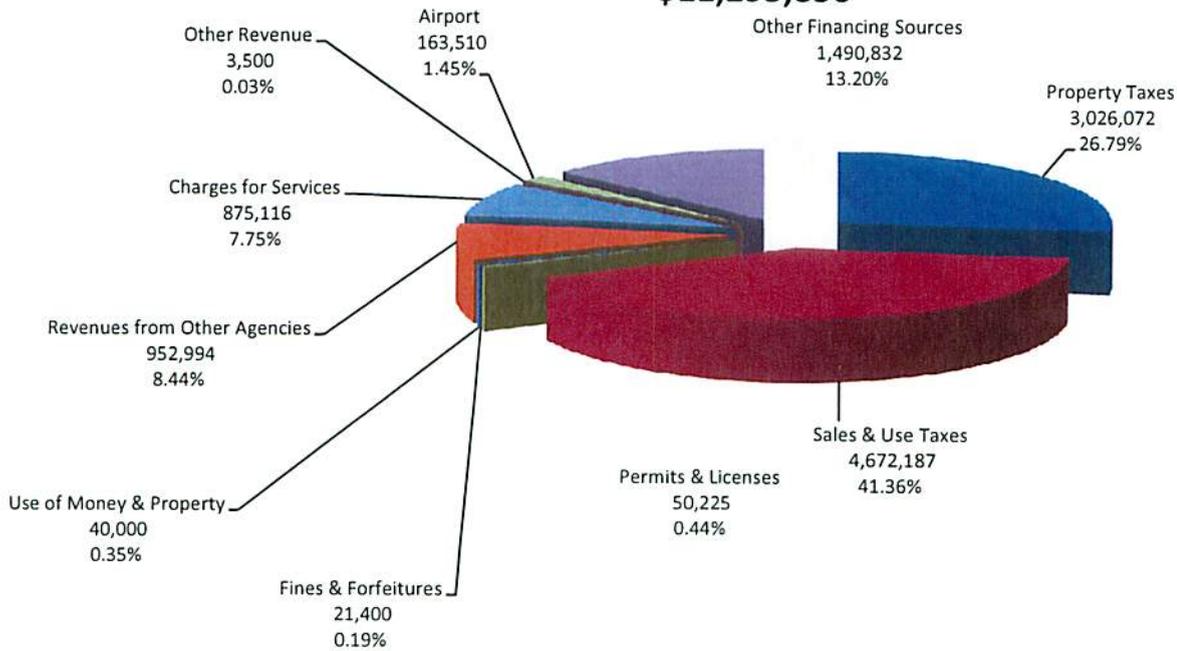
CITY OF HOMER
2009 Operating Budget

FROM: (TRANSFERS-OUT)	Fund #	DEPT #	AMOUNT	TO: (TRANSFERS-IN)	Fund #	DEPT #	AMOUNT	TOTALS
General Fund	100		Acct 5990	Depreciation	156		Acct 4992	
		100		Sister City		399	-	
		100		Public Arts Reserve		367	-	
		100	13,000	Seawall Maintenance Reserve		369	13,000	
		114	24,140	Leased Property Depreciation		396	24,140	
		130	8,000	Planning Reserves		387	8,000	
		140	4,647	City Hall Depreciation		384	4,647	
		145	6,035	Library Depreciation		390	6,035	
		149	6,035	Airport Depreciation		388	6,035	
		150	21,726	Fire Department Depreciation		393	21,726	
		160	21,726	Police Department Depreciation		394	21,726	
		170	40,616	Public Works Depreciation		395	40,616	
		175	12,000	Parks & Recreation Reserves		385	12,000	157,925
	100		Acct 5990	Debt Reimbursment	158		Acct 4992	
		165	52,754	Animal Shelter-to Special Projects			52,754	52,754
	100		Acct 5990	Fleet	152		Acct 4992	
		150	14,000	Fire - Fleet		381	14,000	
		160	20,000	Police - Fleet		382	20,000	
		170	16,000	Public Works - Fleet		383	16,000	50,000
	100		Acct 5990	Leave Cash Out	610		Acct 4992	
		360	138,222	Leave Cash Out		100	138,222	138,222
Total General Fund Transfers			398,901					398,901
Water/Sewer Fund	200		Acct 5990	W/S Fleet	152		Acct 4992	
		400	-	Water Fleet		383	-	
		500	-	Sewer Fleet		383	-	-
	200		Acct 5990	W/S Depreciation	256		Acct 4992	
		400	50,000	Water-Depreciation Reserve		378	50,000	
		500	50,000	Sewer-Depreciation Reserve		379	50,000	100,000
	200		Acct 5990	Leave Cash Out	610		Acct 4992	
		400	15,901	Water - Leave Cash Out		400	15,901	
		500	21,538	Sewer - Leave Cash Out		500	21,538	37,439
Total Water Transfers			65,901				65,901	
Total Sewer Transfers			71,538				71,538	
Total Water/Sewer Transfers			137,439					137,439
Port & Harbor Fund	400		Acct 5990	Port Depreciation	456		Acct 4992	
		601	68,901	Port & Harbor Depreciation Res.		380	68,901	
		602	50,000	Port & Harbor Depreciation Res.		380	50,000	
		603	150,046	Port & Harbor Depreciation Res.		380	150,046	
		604	48,583	Port & Harbor Depreciation Res.		380	48,583	
		605	2,000	Port & Harbor Depreciation Res.		380	2,000	
		606	5,000	Port & Harbor Depreciation Res.		380	5,000	324,530
	400		Acct 5990	Fleet	152		Acct 4992	
		600	30,000	Port & Harbor - Fleet		374	30,000	30,000
	400		Acct 5990	Leave Cash Out	610		Acct 4992	
		600	49,339	Port & Harbor		600	49,339	49,339
Total Port & Harbor Transfers			403,869					403,869
TOTAL TRANSFERS OUT			940,209	TOTAL TRANSFERS IN				940,209

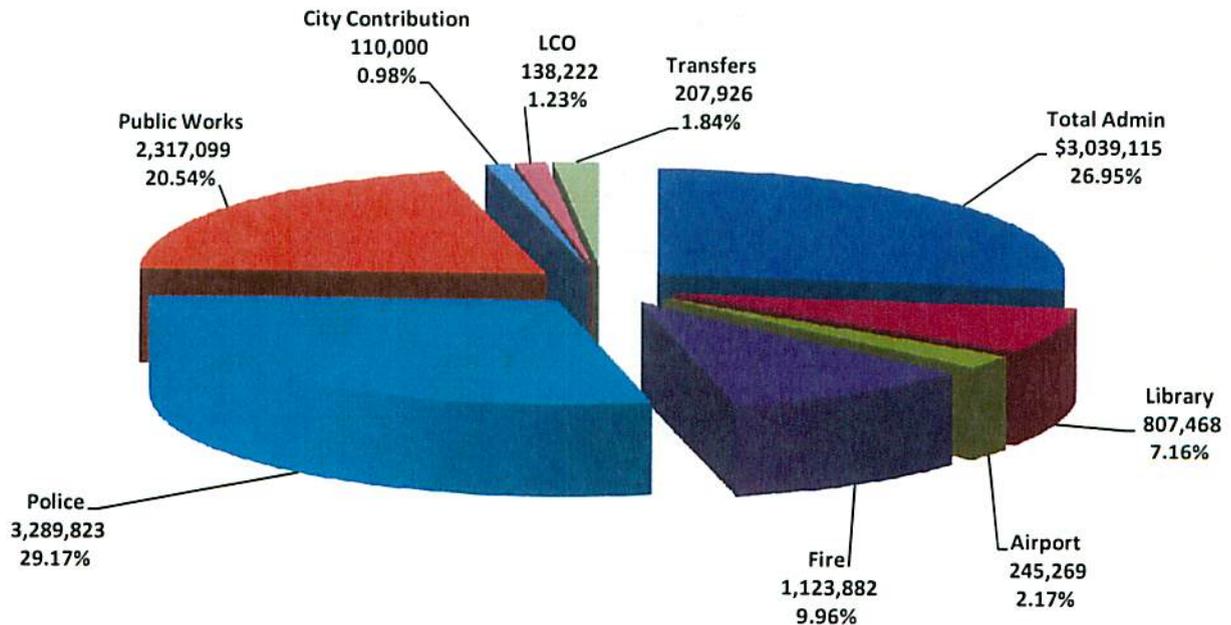
General Fund

**CITY OF HOMER
2009 OPERATING BUDGET**

**WHERE THE MONEY COMES FROM, GENERAL FUND REVENUE
PROJECTIONS - FY2009
\$11,295,836**

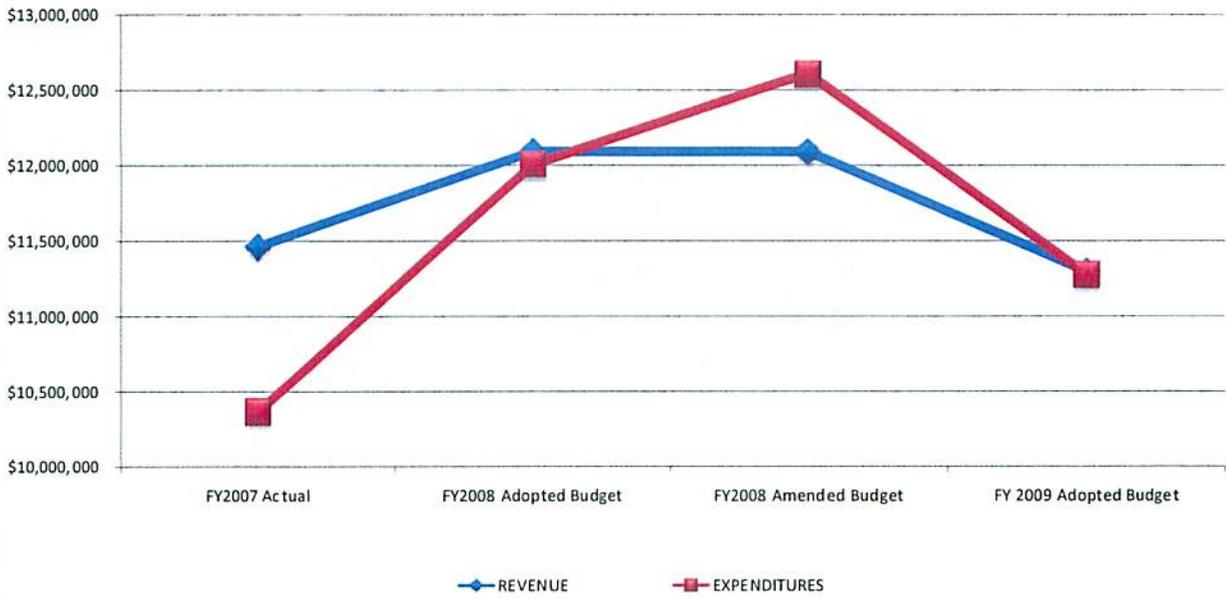


**WHERE THE MONEY GOES, GENERAL FUND EXPENSE PROJECTIONS -
FY2009
\$11,278,805**

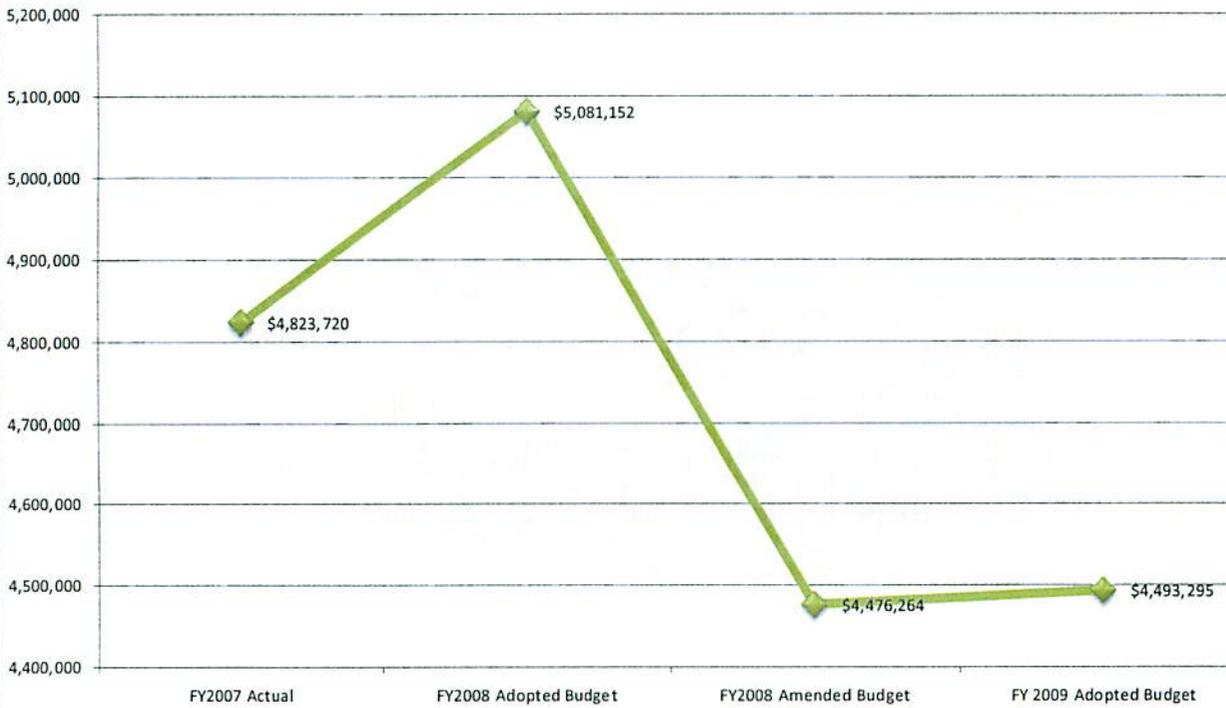


CITY OF HOMER
2009 OPERATING BUDGET

GENERAL FUND
REVENUES AND EXPENDITURES



GENERAL FUND
AVAILABLE FUND BALANCE



**CITY OF HOMER
2009 OPERATING BUDGET**

FUND: 100 GENERAL FUND COMBINING STATEMENT

FUND BUDGET:	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	FY2010 Budget Projection	FY2011 Budget Projection
REVENUE						
Property Taxes	\$ 2,504,624	\$ 2,635,117	\$ 2,635,117	\$ 3,026,072	\$ 3,086,594	\$ 3,148,326
Sales & Use Taxes	4,985,075	5,429,139	5,429,139	4,672,187	4,765,631	4,860,944
Permits & Licenses	45,948	56,550	56,550	50,225	51,230	52,255
Fines & Forfeitures	19,941	20,400	20,400	21,400	21,828	22,265
Use of Money & Property	88,987	40,000	40,000	40,000	40,800	41,616
Revenues from Other Agencies	1,437,788	577,994	577,994	952,994	972,054	991,495
Charges for Services	920,023	771,628	771,628	875,116	892,618	910,470
Other Revenue	3,466	811,700	811,700	3,500	3,570	3,641
Airport	170,944	161,790	161,790	163,510	166,780	170,116
Total General Fund Revenue	\$10,176,797	\$10,504,318	\$10,504,318	\$9,805,004	\$10,001,105	\$10,201,128
Transfers from other Funds						
Charges to Other Funds	1,283,976	1,586,764	1,586,764	1,490,832	1,520,649	1,551,062
Total Transfer from other Funds	1,283,976	1,586,764	1,586,764	1,490,832	1,520,649	1,551,062
Total Revenues & Transfers	\$11,460,773	\$12,091,082	\$12,091,082	\$11,295,836	\$11,521,754	\$11,752,190
Expenditures						
Personnel	6,361,413	7,100,986	7,100,986	7,254,512	7,399,603	7,547,595
Operations & Maintenance	2,678,772	3,206,363	3,465,030	3,503,586	3,573,657	3,645,130
Capital Outlay	289	-	-	-	-	-
Debt Service	220,604	1,020,605	1,020,605	121,805	124,241	126,726
Total Operating Expenditures	9,261,078	11,327,954	11,586,621	10,879,903	11,097,501	11,319,451
Operating Surplus before Transfers	2,199,695	763,128	504,461	415,933	424,253	432,739
Operating Transfers To:						
384 City Hall Depreciation Reserve	11,618	11,618	11,618	4,647	4,740	4,835
385 Parks & Recreation Res.	20,100	30,000	30,000	12,000	12,240	12,485
387 Planning Projects Reserve	20,000	20,000	20,000	8,000	8,160	8,323
388 Airport Terminal Depreciation Reserve	15,088	15,088	15,088	6,035	6,156	6,279
390 Library Depreciation Reserve	15,088	15,088	15,088	6,035	6,156	6,279
393 Fire Depreciation Reserve	54,316	54,316	385,537	21,726	22,161	22,604
394 Police Depreciation Reserve	54,316	54,316	54,316	21,726	22,161	22,604
395 PW Depreciation Reserve	101,541	101,541	101,541	40,616	41,429	42,258
396 Leased Property Depreciation	60,351	60,351	60,351	24,140	24,623	25,115
399 Sister Cities	10,000	10,000	10,000	-	-	-
Subsistence Reserve	-	-	15,000	-	-	-
Fleet Allocation Reserve (380-383)	140,000	140,000	140,000	50,000	51,000	52,020
367 Public Arts Reserve	-	4,000	4,000	-	-	-
369 Seawall Maintenance Reserve	15,000	15,000	15,000	13,000	13,260	13,525
170- City Hall / Town Hall Project	440,011	-	-	-	-	-
Animal Control Debt	52,754	52,754	52,754	52,754	53,809	54,885
Leave Cash Out Bank	95,849	92,938	92,938	138,222	140,987	143,807
Total Operating Transfers:	1,106,032	677,010	1,023,231	398,903	406,882	415,019
Total Expenditures & Operating Transfers	10,367,110	12,004,964	12,609,852	11,278,805	11,504,383	11,463,258
Total Deficit/Surplus	1,093,663	86,118	(518,770)	17,031	17,371	288,932
Beginning Fund Balance	3,901,371	4,995,034	4,995,034	4,476,264	4,493,295	4,510,666
Ending Fund Balance	4,995,034	5,081,152	4,476,264	4,493,295	4,510,666	4,799,598
Fund Balance Adjustment (PERS)	(171,314)					
Available Fund Balance	\$ 4,823,720	\$ 5,081,152	\$ 4,476,264	\$ 4,493,295	\$ 4,510,666	\$ 4,799,598

**CITY OF HOMER
2009 OPERATING BUDGET**

	REGULAR POSITIONS				SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS		
	FY2007 Actual	FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)	FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)	FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)
Administration										
Mayor & Council	-	-	-	-	9,859	9,859	-	310,853	290,498	(20,355)
City Clerk	3.50	3.60	3.60	-	278,843	287,802	10,959	46,282	44,547	(1,735)
City Clerk-Elections Manager	0.12	0.12	0.12	-	2,973	2,969	(4)	11,000	13,100	2,100
Personnel	3.00	2.20	2.20	-	257,809	252,034	(5,775)	41,870	34,734	(7,136)
Econ Development	1.04	1.04	1.04	-	102,877	105,569	2,692	19,184	19,390	206
Information Systems	-	0.80	0.80	-	72,806	78,688	3,882	40,500	34,775	(5,725)
Leased Property	1.00	1.50	1.50	-	138,169	149,459	11,290	90,228	117,670	27,442
Community Schools	-	-	-	-	-	-	-	128,908	154,985	26,078
Finance	1.00	1.00	1.00	-	88,794	93,138	4,344	25,886	23,269	(2,617)
Planning	7.72	7.72	7.72	-	685,529	693,460	(2,069)	75,028	65,839	(9,189)
City Hall	4.00	4.00	4.00	-	361,654	359,256	(2,398)	36,038	43,519	7,481
Total Administration	21.38	21.98	21.98	-	\$ 2,008,913	\$ 2,030,035	\$ 200,062	\$ 1,003,773	\$ 1,009,080	\$ 231,608
Library										
Library	6.90	7.40	7.40	-	475,790	508,304	32,514	170,341	192,990	22,649
Library State Grant	-	-	-	-	-	-	-	6,250	6,350	100
Total Library	6.90	7.40	7.40	-	\$ 475,790	\$ 508,304	\$ 32,514	\$ 176,591	\$ 199,340	\$ 22,749
Total Airport Terminal	0.70	0.70	0.70	-	\$ 82,782	\$ 84,519	\$ 1,737	\$ 151,510	\$ 160,751	\$ 9,241
Fire										
Administration	1.60	1.60	1.60	-	202,613	207,868	5,255	221,314	222,026	712
Fire Services	2.20	2.20	2.20	-	287,242	273,117	5,875	68,500	74,500	6,000
Emergency Medical Services	2.20	2.20	2.20	-	266,533	272,430	5,897	61,150	65,650	4,500
Total Fire	6.00	6.00	6.00	-	\$ 738,388	\$ 753,415	\$ 17,027	\$ 350,964	\$ 362,176	\$ 141,450
Police										
Administration	1.05	1.05	1.15	0.10	127,905	139,203	11,298	320,148	320,885	738
Dispatch Services	5.95	7.70	6.80	(0.90)	536,789	555,123	18,334	43,450	44,200	750
Investigations	1.70	1.70	1.70	-	207,099	215,685	8,586	27,800	27,800	-
Patrol	8.80	9.20	9.20	-	974,740	1,038,394	61,654	7,000	7,000	-
Jail	6.80	6.80	6.95	0.15	571,795	601,871	30,076	113,015	129,286	16,271
Animal Control	-	-	-	-	-	-	-	147,565	159,622	12,057
Total Police	24.30	26.45	25.80	(0.65)	\$ 2,418,328	\$ 2,548,276	\$ 264,753	\$ 658,976	\$ 688,793	\$ 29,816
Public Works										
Administration	1.90	2.05	2.05	-	206,250	193,378	(12,872)	106,562	93,110	(13,452)
General Maintenance	2.51	2.53	2.55	0.02	179,696	200,153	20,457	112,574	126,654	14,080
Gravel Road	0.37	0.30	0.30	-	27,576	28,673	1,097	86,300	84,300	(2,000)
Paved Street	1.01	0.90	0.90	-	82,477	85,769	3,292	47,200	55,106	7,906
Snow Removal	0.75	0.90	0.75	(0.15)	97,184	96,853	(331)	97,150	103,950	6,800
Parks/Recreation/Cemetery	4.44	5.60	4.60	(1.00)	256,601	265,322	8,721	170,797	181,042	10,246
Motor Pool	2.20	2.05	2.05	-	160,299	185,634	5,335	244,532	280,184	35,651
Engineering/Inspection	1.50	2.30	2.30	-	228,345	160,676	(67,669)	19,900	15,600	(4,300)
Janitorial	1.88	2.15	1.75	(0.40)	122,357	113,505	(8,852)	27,500	33,500	6,000
Total Public Works	16.56	18.78	17.25	(1.53)	\$ 1,380,785	\$ 1,329,963	\$ (50,822)	\$ 912,515	\$ 973,446	\$ 60,931
Contributions										
City Contribution	-	-	-	-	-	-	-	210,700	110,000	(100,700)
Total City Contributions	-	-	-	(3.08)	\$ -	\$ -	\$ -	\$ 210,700	\$ 110,000	\$ (100,700)
Other Reserves										
Leave Cash Out Reserve	-	-	-	-	-	-	-	-	-	-
Sister Cities	-	-	-	-	-	-	-	-	-	-
Seawall Reserves	-	-	-	-	-	-	-	-	-	-
Public Arts	-	-	-	-	-	-	-	-	-	-
Total Operations	75.84	81.31	79.13	(2.18)	\$ 7,100,988	\$ 7,254,512	\$ 465,270	\$ 3,465,030	\$ 3,503,586	\$ 395,135

**CITY OF HOMER
2009 OPERATING BUDGET**

CAPITAL OUTLAYS, TRANSFERS & RESERVES			DEBT SERVICE			BUDGET			
FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)	FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)	FY2008 Amended Budget	FY 2009 Adopted Budget	Increase (Decrease)	
-	-	-	-	-	-	320,712	300,357	(20,355)	Administration
-	-	-	-	-	-	322,925	332,149	9,224	Mayor & Council
-	-	-	-	-	-	13,973	16,069	2,096	City Clerk
-	-	-	-	-	-	299,679	286,769	(12,910)	City Clerk-Elections Manager
-	-	-	-	-	-	121,881	124,960	3,079	Personnel
-	-	-	-	-	-	113,306	111,463	(1,843)	Econ Development
60,351	24,140	(36,211)	-	-	-	228,397	267,130	38,733	Information Systems
-	-	-	-	-	-	189,259	179,125	(10,133)	Leased Property
-	-	-	-	-	-	114,680	116,407	1,727	Community Schools
-	-	-	-	-	-	770,657	759,299	(11,258)	Finance
20,000	8,000	(12,000)	-	-	-	417,692	410,776	(6,917)	Planning
28,618	4,647	(21,971)	-	-	-	204,614	171,399	(33,215)	City Hall
\$ 106,969	\$ 38,787	\$ (70,182)	\$ -	\$ -	\$ -	\$ 3,117,855	\$ 3,075,902	\$ (41,753)	Total Administration
-	-	-	-	-	-	-	-	-	Library
15,088	6,035	(9,053)	923,312	99,824	(823,488)	1,584,531	807,153	(777,378)	Library
-	-	-	-	-	-	6,250	6,350	100	Library State Grant
\$ 15,088	\$ 6,035	\$ (9,053)	\$ 923,312	\$ 99,824	\$ (823,488)	\$ 1,590,781	\$ 813,503	\$ (777,278)	Total Library
-	-	-	-	-	-	-	-	-	Total Airport Terminal
\$ 15,088	\$ 6,035	\$ (9,053)	\$ -	\$ -	\$ -	\$ 249,380	\$ 251,304	\$ 1,925	
-	-	-	-	-	-	-	-	-	Fire
89,316	35,726	(53,590)	-	-	-	513,243	465,620	(47,623)	Administration
-	-	-	33,162	8,291	(24,871)	368,904	355,908	(12,996)	Fire Services
-	-	-	-	-	-	327,683	338,080	10,397	Emergency Medical Services
\$ 89,316	\$ 35,726	\$ (53,590)	\$ 33,162	\$ 8,291	\$ (24,871)	\$ 1,209,830	\$ 1,159,608	\$ (50,222)	Total Fire
-	-	-	-	-	-	-	-	-	Police
104,316	41,726	(62,590)	-	-	-	552,367	501,814	(50,553)	Administration
-	-	-	-	-	-	580,239	599,323	19,084	Dispatch Services
-	-	-	-	-	-	234,699	243,485	8,786	Investigations
-	-	-	-	-	-	981,740	1,043,394	61,654	Patrol
15,000	-	(15,000)	-	-	-	699,810	731,157	31,347	Jail
52,754	52,754	-	-	-	-	200,319	212,376	12,057	Animal Control
\$ 172,070	\$ 94,480	\$ (77,590)	\$ -	\$ -	\$ -	\$ 3,249,374	\$ 3,331,548	\$ 82,175	Total Police
-	-	-	-	-	-	-	-	-	Public Works
141,541	56,816	(84,725)	64,131	13,690	(50,441)	518,484	356,794	(161,690)	Administration
-	-	-	-	-	-	292,270	326,807	34,537	General Maintenance
-	-	-	-	-	-	113,676	112,973	(703)	Gravel Road
-	-	-	-	-	-	129,677	140,874	11,197	Paved Street
-	-	-	-	-	-	194,334	200,803	6,469	Snow Removal
30,000	12,000	(18,000)	-	-	-	457,398	458,364	967	Parks/Recreation/Cemetery
-	-	-	-	-	-	424,831	465,818	40,986	Motor Pool
-	-	-	-	-	-	248,245	176,276	(71,969)	Engineering/Inspection
-	-	-	-	-	-	149,857	147,005	(2,852)	Janitorial
\$ 171,541	\$ 68,816	\$ (102,725)	\$ 64,131	\$ 13,690	\$ (50,441)	\$ 2,528,972	\$ 2,385,715	\$ (143,257)	Total Public Works
-	-	-	-	-	-	-	-	-	Contributions
-	-	-	-	-	-	210,700	110,000	(100,700)	City Contribution
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,700	\$ 110,000	\$ (100,700)	Total City Contributions
-	-	-	-	-	-	-	-	-	Other Reserves
92,938	138,222	45,284	-	-	-	92,938	138,222	45,284	Leave Cash Out Reservo
10,000	-	(10,000)	-	-	-	10,000	-	(10,000)	Sister Cities
15,000	13,000	(2,000)	-	-	-	15,000	13,000	(2,000)	Seawall Reserves
4,000	-	(4,000)	-	-	-	4,000	-	(4,000)	Public Arts
\$ 121,938	\$ 151,222	\$ 29,284	\$ -	\$ -	\$ -	\$ 121,938	\$ 151,222	\$ 29,284	
\$ 692,010	\$ 388,901	\$ (293,109)	\$ 1,020,605	\$ 121,805	\$ (898,800)	\$ 12,278,631	\$ 11,278,804	\$ (999,827)	Total Operations

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
EXPENDITURE SUMMARY BY LINE ITEM**

		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference between FY2009 Amended Budget & Proposed	
<u>Salaries and Benefits</u>							
5101	Regular Employees	3,457,118	3,829,224	3,829,224	3,971,023	141,799	3.70%
5102	Fringe Benefits	2,286,087	2,573,727	2,573,727	2,574,966	1,239	0.05%
5103	P/T Employees	293,395	370,131	370,131	410,003	39,872	10.77%
5104	Fringe Benefits P/T	73,395	95,468	95,468	88,102	(7,366)	-7.72%
5105	Overtime	237,293	231,368	231,368	210,418	(20,950)	-9.05%
5107	Part Time Overtime	14,125	1,068	1,068	-	(1,068)	-100.00%
Total Salaries and Benefits		\$ 6,361,413	\$ 7,100,986	\$ 7,100,986	\$ 7,254,512	\$ 153,526	2.16%
<u>Maintenance and Operations</u>							
5201	Office Supplies	41,128	58,562	58,562	58,756	194	0.33%
5202	Operating Supplies	142,748	222,270	222,270	227,550	5,280	2.38%
5203	Fuel/Lube	270,275	232,450	352,193	417,110	64,917	18.43%
5204	Chemicals	69,911	73,800	73,800	73,800	-	0.00%
5205	Ammunition	11,662	9,000	9,000	10,000	1,000	11.11%
5206	Food/Staples	34,794	40,850	40,850	41,600	750	1.84%
5207	Vehicle/Boat Maintenance	123,516	116,195	116,195	136,500	20,305	17.47%
5208	Equipment Maintenance	22,363	61,666	61,666	58,873	(2,793)	-4.53%
5209	Building & Grounds Maintenance	74,797	86,870	86,870	85,920	(950)	-1.09%
5210	Professional & Special Services	530,703	571,539	581,710	565,292	(16,418)	-2.82%
5211	Accounting/Audit	10,800	29,446	38,465	35,660	(2,805)	-7.29%
5213	Survey/Appraisal	1,527	5,000	5,000	5,000	-	0.00%
5214	Rent & Leases	77,156	106,065	106,065	115,681	9,616	9.07%
5215	Communications	102,987	115,300	115,300	117,244	1,944	1.69%
5216	Postage/Freight	22,913	32,998	32,998	33,022	24	0.07%
5217	Electricity	201,483	204,800	211,665	242,690	31,025	14.66%
5218	Water	31,052	33,000	43,798	47,045	3,247	7.41%
5219	Sewer	41,051	39,450	46,821	45,130	(1,692)	-3.61%
5220	Refuse/Disposal	28,857	34,900	34,900	34,700	(200)	-0.57%
5221	Property Insurance	24,179	26,721	26,721	26,046	(675)	-2.53%
5222	Auto Insurance	37,810	41,437	41,437	41,184	(253)	-0.61%
5223	Liability Insurance	141,755	183,668	242,667	226,981	(15,686)	-6.46%
5224	Fidelity Bond Insurance	458	470	470	470	-	0.00%
5227	Advertising	25,462	27,100	27,100	27,750	650	2.40%
5228	Books	20,095	24,850	24,850	31,950	7,100	28.57%
5229	Periodicals	9,565	10,566	10,566	12,052	1,486	14.06%
5230	Audio/Visual Materials	1,906	2,270	2,270	6,409	4,139	182.33%
5231	Tools/Equipment	65,596	132,595	132,595	96,789	(35,806)	-27.00%
5233	Computer/Related items	47,615	52,950	52,950	84,450	31,500	59.49%
5234	Recording/Permit Fees	367	1,500	1,500	1,500	-	0.00%
5235	Memberships/Dues	14,443	20,415	20,415	21,340	925	4.53%
5236	Transportation	29,716	51,320	51,320	49,890	(1,430)	-2.79%
5237	Subsistence	14,044	33,197	33,197	35,264	2,067	6.23%
5238	Printing/Binding	4,640	16,000	16,000	12,400	(3,600)	-22.50%
5242	Janitorial	3	1,400	1,400	1,400	-	0.00%
5243	Courier	11,460	13,000	13,000	-	(13,000)	-100.00%
5244	Snow Removal	5,248	9,300	9,300	9,500	200	2.15%
5248	Lobbying	4,207	6,000	6,000	6,000	-	0.00%
5251	Pioneer Ave. Beautification	733	618	618	618	-	0.00%

CITY OF HOMER
2009 OPERATING BUDGET

FUND 100

EXPENDITURE SUMMARY BY LINE ITEM

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference between FY2008 Amended Budget & 2009 Adopted Budget	
5252 Credit Card Expenses	-	80	80	80	-	0.00%
5254 Cash Over/Short	(238)	-	-	-	-	0.00%
5280 Volunteer Incentive Program	18,157	40,000	40,000	40,000	-	0.00%
5282 City Hall Maintenance	2,389	3,500	3,500	3,500	-	0.00%
5283 Library Maintenance	11,872	12,000	12,000	12,000	-	0.00%
5284 Police Dept Maintenance	5,613	3,000	3,000	6,000	3,000	100.00%
5285 Fire Dept Maintenance	1,568	3,000	3,000	3,000	-	0.00%
5286 Old School Maintenance	8,926	9,500	9,500	9,500	-	0.00%
5287 Animal Shelter Maintenance	3,869	2,000	2,000	3,500	1,500	75.00%
5292 City Hall Motor Pool Maintenance	4	1,000	1,000	1,000	-	0.00%
5293 Police Dept Motor Pool Maintenance	12,712	25,000	25,000	25,000	-	0.00%
5294 Fire Dept Motor Pool Maintenance	21,009	10,000	10,000	10,000	-	0.00%
5295 Global Warming	-	10,000	-	15,000	15,000	0.00%
5296 Recycling	-	5,000	-	-	-	0.00%
5601 Uniform/Clothing Allowance	29,397	34,300	34,300	32,900	(1,400)	-4.08%
5602 Safety Equipment	20,773	32,150	32,150	32,450	300	0.93%
5603 Employee Training	82,891	104,195	104,195	124,490	20,295	19.48%
5604 Public Education	2,144	8,500	8,500	8,000	(500)	-5.88%
5605 Sister Cities	14	-	-	-	-	0.00%
5614 Car Allowance	6,600	6,600	6,600	6,600	-	0.00%
5621 Unidentified Credit Card Amount	45	-	-	-	-	0.00%
5801 Pratt Museum	90,000	90,000	90,000	85,000	(5,000)	-5.56%
5804 Homer Chamber of Commerce Statehood Anniversary	5,000	-	-	10,000	10,000	0.00%
5813 North Pacific Fisheries	-	-	700	-	(700)	-100.00%
5814 Homer Hockey Assoc.	-	-	50,000	-	(50,000)	-100.00%
5823 Fish Stocking	7,000	7,000	7,000	7,000	-	0.00%
5830 Homer Foundation	50,000	70,000	70,000	25,000	(45,000)	-64.29%
Total Maintenance and Operations	\$ 2,678,772	\$ 3,206,363	\$ 3,465,030	\$ 3,503,586	38,556	1.11%
Capital Outlay, Transfers and Reserves						
5903 C/O Buildings	289	-	-	-	-	0.00%
5106 Leave Cash Out	95,849	92,938	92,938	138,222	45,284	48.73%
5990 Transfers to Reserves	1,010,183	584,072	930,293	260,680	(669,613)	-71.98%
Total Capital Outlay, Transfers & Reserves	\$ 1,106,321	\$ 677,010	\$ 1,023,231	\$ 398,903	(624,328)	-61.02%
Debt Payment						
5607 Debt Repayment	128,151	931,754	931,754	53,473	(878,281)	-94.26%
5608 Debt Payment Interest	92,454	88,851	88,851	68,332	(20,519)	-23.09%
Total Debt Payment	\$ 220,604	\$ 1,020,605	\$ 1,020,605	\$ 121,805	(898,800)	-88.07%
Total	\$ 10,367,110	\$ 12,004,964	\$ 12,609,852	\$ 11,278,805	(1,331,046)	-10.56%

CITY OF HOMER
2009 OPERATING BUDGET

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

REVENUE ACCOUNTS		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference between 2008 Amended Budget & 2009 Adopted Budget	
005	PROPERTY TAXES:						
4101	Real Property Taxes	\$ 2,309,398	\$ 2,419,282	\$ 2,419,282	\$2,795,903	\$ 376,621	15.57%
4102	Personal Property Taxes	133,641	141,214	141,214	159,169	17,955	12.71%
4103	Vehicle Property Taxes	51,425	53,621	53,621	50,000	(3,621)	-6.75%
4104	Prior Years Taxes	7,228	16,000	16,000	16,000	-	0.00%
4105	Penalty & Interest Prop. Taxes	2,931	5,000	5,000	5,000	-	0.00%
	TOTAL	\$ 2,504,624	\$ 2,635,117	\$ 2,635,117	\$ 3,028,072	\$ 390,955	14.84%
010	SALES & USE TAXES:						
4201	Sales Tax	4,934,456	5,369,139	5,369,139	4,613,187	(755,952)	-14.08%
4202	Public Utility Tax	28,168	30,000	30,000	30,000	-	0.00%
4203	Liquor License	18,450	26,000	26,000	25,000	(1,000)	-3.85%
4205	Sales Tax Commissions	4,000	4,000	4,000	4,000	-	0.00%
	TOTAL	\$ 4,985,075	\$ 5,429,139	\$ 5,429,139	\$ 4,672,187	\$ (756,952)	-13.94%
015	PERMITS & LICENSES:						
4301	Driveway Permits	2,115	2,850	2,850	2,850	-	0.00%
4302	Sign Permits	1,250	1,200	1,200	1,200	-	0.00%
4303	Building Permits	20,130	23,000	23,000	23,000	-	0.00%
4304	Peddler Permits	75	175	175	175	-	0.00%
4305	Animal Licenses	170	500	500	500	-	0.00%
4308	Zoning Fees	19,850	26,025	26,025	20,000	(6,025)	-23.15%
4309	Right of Way Permits	175	100	100	200	100	100.00%
4314	Taxi/Chauffeurs/safety inspection	2,183	2,700	2,700	2,300	(400)	-14.81%
	TOTAL	\$ 45,948	\$ 58,550	\$ 58,550	\$ 50,225	(8,325)	-11.18%
020	FINES & FORFEITURES:						
4401	Fines & Forfeitures	19,721	20,000	20,000	21,000	1,000	5.00%
4402	Non-Moving Fines	220	400	400	400	-	0.00%
	TOTAL	\$ 19,941	\$ 20,400	\$ 20,400	\$ 21,400	1,000	4.90%
025	USE OF MONEY:						
4801	Interest on Investments	88,897	40,000	40,000	40,000	-	0.00%
4802	Penalties & Interest	90	-	-	-	-	0.00%
	TOTAL	\$ 88,987	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
030	REVENUES-OTHER AGENCIES:						
4501	Alaska Shared Revenue	544,922	-	0	375,000	375,000	100.00%
4503	Prisoner Care Contract	\$ 416,244	\$ 416,244	\$ 416,244	\$ 416,244	-	0.00%
4504	Borough 911	48,480	48,000	48,000	48,000	-	0.00%
4505	Police Special Services	72,500	72,500	72,500	72,500	-	0.00%
4507	Library State Grant	6,350	6,250	6,250	6,250	-	0.00%
4511	P/W Street Maint Cont DOT	34,000	34,000	34,000	34,000	-	0.00%
4512	Reimbursement For Expenses	5,745	1,000	1,000	1,000	-	0.00%
4514	Other Grants	4,940	-	-	-	-	0.00%
4527	PERS Revenue	302,637	-	-	-	-	0.00%
4909	Restitution	1,971	-	-	-	-	0.00%
	TOTAL	\$ 1,437,788	\$ 577,994	\$ 577,994	\$ 952,994	375,000	64.88%

**CITY OF HOMER
2009 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM-CONTINUED

REVENUE ACCOUNTS	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference between Council Adopted & Current Budget %	
035 CHARGES FOR SERVICES:						
4311 Library Cards	10	-	-	-	-	0.00%
4316 LID Application Fee	300	300	300	300	-	0.00%
4317 Billing Fee	1,236	1,200	1,200	1,200	-	0.00%
4516 Public Works Eq & Services	28,544	28,000	28,000	28,000	-	0.00%
4599 Pioneer Beautification	932	1,015	1,015	1,015	-	0.00%
4601 Ambulance Fees	211,005	150,000	150,000	210,000	60,000	40.00%
4602 Fire Contracts (KESA)	195,386	195,361	195,361	250,686	55,325	28.32%
4603 Fire Contracts (Kachemak City)	27,289	57,308	57,308	62,471	5,163	9.01%
4604 EMS Class Fees	1,855	-	-	-	-	0.00%
4607 Other- Services City Hall	977	200	200	200	-	0.00%
4607 Other-Police Services	181	500	500	500	-	0.00%
4607 Other-Fire Services	3,985	500	500	500	-	0.00%
4607 Other-Library Services	26,941	18,000	18,000	18,000	-	0.00%
4607 Other-Public Works	-	1,000	1,000	1,000	-	0.00%
4608 City Campground Fees	19,683	20,000	20,000	20,000	-	0.00%
4609 Animal Care Fees	9,674	9,800	9,800	9,800	-	0.00%
4610 Sale of Plans & Spec	240	500	500	500	-	0.00%
4611 City Clerk Fees	710	1,500	1,500	1,500	-	0.00%
4612 Publication Fees-Planning	15	100	100	100	-	0.00%
4613 Cemetery Plots	1,200	5,000	5,000	5,000	-	0.00%
4614 Community Schools Class Fees	38,696	50,000	50,000	30,000	(20,000)	-40.00%
4650 Rent & Leases-Spit Property	133,461	-	-	-	-	0.00%
4654 Spit Camping Fees	163,627	175,000	175,000	175,000	-	0.00%
4660 C.S. Advertising Revenue	-	-	-	3,000	3,000	100.00%
4907 Old School Lease Fees	54,078	56,344	56,344	56,344	0	0.00%
TOTAL	\$ 920,023	\$ 771,628	\$ 771,628	\$ 875,116	103,488	13.41%
040 OTHER REVENUE:						
4901 Sale of Property-City Wide	3,171	800,000	800,000	-	(800,000)	-100.00%
4902 Other Revenue	255	3,500	3,500	3,500	-	0.00%
4905 Donations/Gifts	40	-	-	-	-	0.00%
4906 Proceeds-Law Suits	-	8,200	8,200	-	(8,200)	-100.00%
TOTAL	\$ 3,466	\$ 811,700	\$ 811,700	\$ 3,500	(808,200)	-99.57%
045 AIRPORT TERMINAL REVENUES:						
4655 Air Carrier Leases	\$ 90,880	\$ 88,800	\$ 88,800	\$ 90,500	\$ 1,700	1.91%
4656 Concessions	936	1,980	1,980	2,000	20	1.01%
4657 Car Rental Commissions	52,103	45,000	45,000	45,000	-	0.00%
4658 Parking Fees	25,993	25,000	25,000	25,000	-	0.00%
4659 Vending Machines Fees	383	360	360	360	-	0.00%
4660 Advertisement	650	650	650	650	-	0.00%
TOTAL	\$ 170,944	\$ 161,790	\$ 161,790	\$ 163,510	1,720	1.06%
TOTAL GENERAL FUND OPR. REV.	\$ 10,176,797	\$ 10,504,318	\$ 10,504,318	\$ 9,805,004	(699,313)	-6.66%
099 OPERATING TRANSFERS						
4981 G/F Admin Services from Water	242,364	208,205	208,205	183,822	(24,383)	-11.71%
4982 G/F Admin Services from Sewer	325,559	289,489	289,489	283,494	(5,995)	-2.07%
4983 G/F Admin Services from P & H	369,976	409,475	409,475	406,541	(2,934)	-0.72%
4984 G/F Admin Services from HART	121,866	264,789	264,789	239,134	(25,655)	-9.69%
4985 G/F Admin Services From HAWSP	224,211	414,806	414,806	377,840	(36,966)	-8.91%
TOTAL OPERATING TRANSFERS	\$ 1,283,976	\$ 1,586,764	\$ 1,586,764	\$ 1,490,832	(95,932)	-6.05%
TOTAL GENERAL FUND REVENUES AND TRANSFERS	\$ 11,460,773	\$ 12,091,082	\$ 12,091,082	\$ 11,295,836	(795,245)	-6.58%

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - MAYOR COUNCIL

The legislative power of the City is vested in the Mayor and City Council and may engage in a broad range of decision making that affects all functions of the City government. The Council's main goal is to work together with the Mayor and Administrative Staff to establish policy of the City; to serve the resident citizens of the City in the best manner possible; and to make decisions for the greater good and benefit of those citizens.

The Mayor and Council support economic and tourism development, and represent the Kenai Tourism Marketing Council, Borough Economic Development District. They also contract with the Chamber of Commerce to promote economic and tourism development.

Council's participation and/or attendance at Alaska Municipal League, National League of Cities, Sister City Programs, Sister City International, conferences, and other functions are essential for training, being informed, increasing lobbying skills, developing contacts and being a part of the municipal and state legislative bodies.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
100 - MAYOR/COUNCIL**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Proposed	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 20,531	\$ 9,100	\$ 9,100	\$ 9,100	\$ -	0.00%
5102 Fringe Benefits	696	759	759	759	-	0.00%
Total Salaries and Benefits	21,227	9,859	9,859	9,859	-	0.00%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,040	1,700	1,700	1,700	-	0.00%
5206 Food/Staples	3,199	8,000	8,000	8,000	-	0.00%
5210 Professional & Special Services	225,288	225,000	225,000	200,000	(25,000)	-11.11%
5211 Audit Services	10,800	26,946	34,110	33,160	(950)	-2.79%
5215 Communications	261	1,200	1,200	1,200	-	0.00%
5216 Postage/Freight	543	400	400	400	-	0.00%
5223 Liability Insurance	2,933	3,743	3,743	4,088	345	9.22%
5227 Advertising	6	500	500	750	250	50.00%
5233 Computers and Related Items	160	500	500	500	-	0.00%
5235 Memberships/Dues	6,603	9,000	9,000	9,000	-	0.00%
5236 Transportation	5,401	13,500	13,500	8,500	(5,000)	-37.04%
5237 Subsistence	5,030	6,000	6,000	6,000	-	0.00%
5248 Lobbying	4,207	6,000	6,000	6,000	-	0.00%
5603 Employee Training (Council)	2,188	1,200	1,200	1,200	-	0.00%
5605 Sister City	14	-	-	-	-	0.00%
Statehood Anniversary	-	-	-	10,000	10,000	100.00%
Total Maintenance and Operations	267,673	303,689	310,853	290,498	(20,355)	-6.55%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	44,011	-	-	-	-	0.00%
Total Capital Outlay, Transfers & Reserves	44,011	-	-	-	-	0.00%
Total	\$ 332,911	\$ 313,548	\$ 320,712	\$ 300,357	(20,355)	-6.35%

LINE - ITEM EXPLANATIONS:

5101	A wage accrual was made by the auditors affecting all departments, will reverse in 08
5210	Legal Fees: \$11,000 a month = \$132,000 + additional for court costs, etc.
5605	Sister Cities - Moved to Reserves.

**Account Number Explanations: Sec G-17
Capital Outlay: Sec D**

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY CLERK

The responsibilities of the City Clerk's Office is to provide efficient administrative support and cooperation with Mayor/Council City Manager, and City Departments. Administer and supervise elections in accordance with local, state and federal laws.

Provide for a City wide Records Management System that includes oversight and management of all City records, archival policies and procedures, retention policies and procedures, and for the destruction of obsolete records. Custodian of the City seal.

Ensure that notice and other requirements for public meetings are in compliance. Keep and maintain the journal of public meetings, providing for complete and accurate records of all meeting proceedings of the legislative body and its advisory and subsidiary bodies. Assure that public records are available for public inspection and assist the City Manager in record request procedures.

Coordinate and administer the bidding and request for proposal processes and procedures. Administer the Local Improvement District and Assessment District processes and procedures.

Manage and maintain the Clerk's Website to provide for efficient department and public access to current and ongoing City activity.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
101 - CITY CLERK**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 136,360	\$ 145,792	\$ 145,792	\$ 155,819	\$ 10,027	6.88%
5102 Fringe Benefits	92,459	100,098	100,098	104,618	4,520	4.52%
5103 P/T Employees	6,884	16,336	16,336	17,754	1,418	8.68%
5104 Fringe Benefits P/T	597	6,417	6,417	1,411	(5,006)	-78.02%
5105 Overtime	7,300	8,000	8,000	8,000	-	0.00%
5106 Leave Cash Out	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	243,600	276,643	276,643	287,602	10,959	3.96%
<u>Maintenance and Operations</u>						
5201 Office Supplies	3,173	4,000	4,000	4,000	-	0.00%
5206 Food/Staples	(15)	250	250	-	(250)	-100.00%
5207 Vehicle/Boat Maintenance	97	-	-	-	-	0.00%
5208 Equipment Maintenance	1,440	3,000	3,000	3,000	-	0.00%
5209 Building & Grounds Maintenance	-	200	200	-	(200)	-100.00%
5210 Professional & Special Services	360	500	500	500	-	0.00%
5215 Communications	174	250	250	250	-	0.00%
5216 Postage/Freight	1,857	3,500	3,500	3,500	-	0.00%
5223 Liability Insurance	3,138	4,132	4,132	4,347	215	5.21%
5227 Advertising	11,186	11,000	11,000	12,500	1,500	13.64%
5231 Tools/Equipment	160	4,500	4,500	4,500	-	0.00%
5233 Computers and Related Items	2,471	3,000	3,000	-	(3,000)	-100.00%
5234 Recording/Permit Fees	367	1,500	1,500	1,500	-	0.00%
5235 Memberships/Dues	885	800	800	800	-	0.00%
5236 Transportation	2,412	4,000	4,000	4,000	-	0.00%
5237 Subsistence	1,906	3,000	3,000	3,000	-	0.00%
5238 Printing/Binding	30	150	150	150	-	0.00%
5603 Employee Training	1,606	2,500	2,500	2,500	-	0.00%
<u>Total Maintenance and Operations</u>	31,247	46,282	46,282	44,547	(1,735)	-3.75%
Total	\$ 274,847	\$ 322,925	\$ 322,925	\$ 332,149	9,224	2.86%
Staffing History	3.50	3.60	3.60	3.60		

LINE - ITEM EXPLANATIONS:

--

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

GENERAL FUND - CITY CLERK - ELECTIONS

The responsibility of the City Clerk as the Election Supervisor is to administer elections according to local, state and federal laws. The goal is to boost voter turnout by increasing

FUND 100
102 - CITY CLERK - ELECTIONS

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5102 Fringe Benefits	\$ 7	\$ -	\$ -	\$ -	\$ -	0.00%
5103 P/T Employees	906	1,644	1,644	2,712	1,068	64.96%
5104 Fringe Benefits P/T	137	261	261	257	(4)	-1.39%
5107 P/T Overtime	716	1,068	1,068	-	(1,068)	-100.00%
<u>Total Salaries and Benefits</u>	1,766	2,973	2,973	2,969	(4)	-0.12%
<u>Maintenance and Operations</u>						
5201 Office Supplies	158	700	700	700	-	0.00%
5202 Operating Supplies	-	-	-	1,500	1,500	0.00%
5206 Food/Staples	222	500	500	500	-	0.00%
5210 Professional & Special Services	791	1,700	1,700	1,700	-	0.00%
5216 Postage/Freight	23	1,500	1,500	1,500	-	0.00%
5227 Advertising	2,960	3,000	3,000	3,600	600	20.00%
5238 Printing/Binding	1,812	3,500	3,500	3,500	-	0.00%
5603 Employee Training	-	100	100	100	-	0.00%
<u>Total Maintenance and Operations</u>	5,967	11,000	11,000	13,100	2,100	19.09%
Total	\$ 7,733	\$ 13,973	\$ 13,973	\$ 16,069	\$ 2,096	15.00%
Staffing History	0.12	0.12	0.12	0.12		

LINE - ITEM EXPLANATIONS:

Budgeted for two elections.
5202 - Operating Supplies: Increase for new signs & election voting equipment.

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY MANAGER

The City of Homer strives 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 services, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

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

The FY 2009 budget reflects a real team effort on the part of all City of Homer staff to provide a constant level of services within the constraints of our revenue sources. Significant consideration was given to balance short-term needs with long-term goals.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
110 - CITY MANAGER**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101	Regular Employees	\$ 189,673	\$ 161,095	\$ 161,095	\$ 159,212	\$ (1,883) -1.17%
5102	Fringe Benefits	109,552	93,728	93,728	89,935	(3,793) -4.05%
5105	Overtime	3,812	2,986	2,986	2,888	(98) -3.30%
	<u>Total Salaries and Benefits</u>	303,037	257,809	257,809	252,034	(5,775) -2.24%
<u>Maintenance and Operations</u>						
5201	Office Supplies	962	2,000	2,000	2,000	- 0.00%
5202	Operating Supplies	29	-	-	-	- 0.00%
5206	Food/Staples	1,935	3,000	3,000	3,000	- 0.00%
5208	Equipment Maintenance	-	400	400	400	- 0.00%
5210	Professional & Special Services	15,929	15,000	15,000	8,000	(7,000) -46.67%
5215	Communications	633	3,700	3,700	3,700	- 0.00%
5216	Postage/Freight	44	200	200	200	- 0.00%
5223	Liability Insurance	3,381	4,170	4,170	4,034	(136) -3.25%
5227	Advertising	346	1,000	1,000	1,000	- 0.00%
5229	Periodicals	655	800	800	800	- 0.00%
5231	Tools/Equipment	627	1,000	1,000	1,000	- 0.00%
5235	Memberships/Dues	1,265	1,000	1,000	1,000	- 0.00%
5236	Transportation	2,811	2,000	2,000	2,000	- 0.00%
5237	Subsistence	811	1,500	1,500	1,500	- 0.00%
5238	Printing/Binding	-	2,000	2,000	2,000	- 0.00%
5603	Employee Training	450	500	500	500	- 0.00%
5614	Car Allowance	3,600	3,600	3,600	3,600	- 0.00%
	<u>Total Maintenance and Operations</u>	33,477	41,870	41,870	34,734	(7,136) -17.04%
	Total	\$ 336,514	\$ 299,679	\$ 299,679	\$ 286,769	\$ (12,910) -4.31%
	Staffing History	3.00	2.20	2.20	2.20	

LINE - ITEM EXPLANATIONS:

5210 - Professional Services: \$7,000 was moved from this account to the Seawall Reserves.

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - PERSONNEL

Personnel manages employee records and benefits in compliance with applicable laws and in the most cost-effective manner; acts as the City's American with Disabilities Act (ADA) Compliance Officer for employees and city buildings; makes recommendations regarding employee benefits and City of Homer Personnel Regulations. The Personnel Office also manages the City's airport terminal and leases and the Community Schools Program.

FY2009 Objectives: Continue to research and develop benefits and incentives for recruiting and retaining city employees, complete ADA transition plan, update City's Affirmative Action Plan. Continue to research and provide the most cost effective employee benefit programs.

FUND 100
111 - PERSONNEL

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 58,560	\$ 62,953	\$ 62,953	\$ 66,134	\$ 3,181	5.05%
5102 Fringe Benefits	33,186	35,251	35,251	34,967	(284)	-0.80%
5103 P/T Employees	2,890	4,080	4,080	4,080	-	0.00%
5104 Fringe Benefits P/T	256	393	393	387	(6)	-1.48%
Total Salaries and Benefits	94,892	102,677	102,677	105,569	2,892	2.82%
<u>Maintenance and Operations</u>						
5201 Office Supplies	425	2,000	2,000	2,000	-	0.00%
5210 Professional & Special Services	3,669	8,000	8,000	8,000	-	0.00%
5216 Postage/Freight	-	50	50	50	-	0.00%
5223 Liability Insurance	1,659	1,434	1,434	1,640	206	14.40%
5229 Periodicals	2,756	3,000	3,000	3,000	-	0.00%
5231 Tools/Equipment	549	-	-	-	-	0.00%
5235 Memberships/Dues	160	200	200	200	-	0.00%
5236 Transportation	992	1,000	1,000	1,000	-	0.00%
5237 Subsistence	705	1,000	1,000	1,000	-	0.00%
5238 Printing/Binding	-	500	500	500	-	0.00%
5603 Employee Training	1,198	2,000	2,000	2,000	-	0.00%
Total Maintenance and Operations	12,114	19,184	19,184	19,390	206	1.08%
Total	\$ 107,006	\$ 121,861	\$ 121,861	\$ 124,960	\$ 3,099	2.54%
Staffing History	1.04	1.04	1.04	1.04		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - ECONOMIC DEVELOPMENT

Goal: To provide funds for economic development initiatives and other tasks assigned to the Special Projects Coordinator.

FY 2009 Objectives:

- 1. Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Special Projects Coordinator.**
- 2. Assist the Homer Chamber of Commerce with its generic marketing efforts.**
- 3. Compile costs associated with the production of the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report.**
- 4. Collaborate with the Kenai Peninsula Economic Development District and Homer Chamber of Commerce Economic Development Committee, including co-sponsorship of an economic development forum in Homer**
- 5. Cover training costs for Special Projects Coordinator (e.g., participation in a national or regional conference).**
- 6. Help cover the costs of salmon smolt for the Nick Dudiak Fishing Lagoon.**
- 7. Cover costs of local travel, conference fees, phone/fax/internet, computer/printer and office supplies for Americorps VISTA recruit to assist with Economic Development Tasks.**

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
112 - ECONOMIC DEVELOPMENT**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ -	\$ 40,619	\$ 40,619	\$ 43,687	3,068	7.55%
5102 Fringe Benefits	-	28,590	28,590	29,121	531	1.86%
5105 Overtime	-	3,597	3,597	3,880	283	7.87%
<u>Total Salaries and Benefits</u>	-	72,806	72,806	76,688	3,882	5.33%
<u>Maintenance and Operations</u>						
5201 Office Supplies	318	500	500	530	30	6.00%
5206 Food/Staples	-	500	500	500	-	0.00%
5210 Professional & Special Services	30,190	30,000	30,000	22,500	(7,500)	-25.00%
5215 Communications	-	-	-	900	900	0.00%
5216 Postage/Freight	-	50	50	50	-	0.00%
5227 Advertising	136	300	300	300	-	0.00%
5229 Periodicals	65	150	150	150	-	0.00%
5236 Transportation	-	1,000	1,000	1,500	500	50.00%
5237 Subsistence	-	500	500	500	-	0.00%
5603 Employee Training	200	500	500	845	345	69.00%
5823 Fish Stocking	7,000	7,000	7,000	7,000	-	0.00%
<u>Total Maintenance and Operations</u>	37,909	40,500	40,500	34,775	(5,725)	-14.14%
Total	\$ 37,909	\$ 113,306	\$ 113,306	\$ 111,463	(1,843)	-1.63%
Staffing History	0.00	0.80	0.80	0.80		

LINE - ITEM EXPLANATIONS:

<p>5210 -Chamber of Commerce Additional Costs to cover Americorp VISTA recruit. Additional = \$3,340 (\$1,700 in IS Budget for laptop, etc.)</p>
--

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - INFORMATION SYSTEMS

To provide efficient administrative support to City departments on hardware and software problems and purchases. Administer the City's computer network and web page.

FY 2009 OBJECTIVES:

- 1 Hire full time assistant to update city web site and assist in phone system, wireless installs, and server upgrades, and computer upgrades as well as increased IS needs at the Library.**
- 2 Finish phone upgrade at the Police Department.**
- 3 Retire all Windows NT 4.0 Servers (non supported by Microsoft), and upgrade all workstations to Windows XP Professional with Office 2007 Professional, with latest virus scan and web browser.**
- 4 Migrate all phone services to GCI from ACS.**
- 5 Expand Wireless Network infrastructor coverage.**

PROGRAM CHANGES: None.

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - LEASED PROPERTY

This budget reflects the costs associated with providing maintenance of the old school facilities obtained from the borough and other properties the city owns and leases out.

FUND 100
114 - LEASED PROPERTY

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
<u>Total Salaries and Benefits</u>	-	-	-	-	-	0.00%
<u>Maintenance and Operations</u>						
5203 Fuel/Lube	51,538	46,200	74,731	97,908	23,177	31.01%
5208 Equipment Maintenance	-	1,200	1,200	1,200	-	0.00%
5209 Building & Grounds Maintenance	-	5,500	5,500	5,500	-	0.00%
5210 Professional & Special Services	8,446	3,500	3,500	3,500	-	0.00%
5215 Communications	1,745	1,200	1,200	1,200	-	0.00%
5217 Electricity	25,104	25,300	25,300	27,999	2,699	10.67%
5218 Water	2,635	6,050	6,050	6,050	-	0.00%
5219 Sewer	3,055	6,050	6,050	6,050	-	0.00%
5220 Refuse/Disposal	-	300	300	300	-	0.00%
5221 Property Insurance	2,831	3,116	3,116	3,116	0	0.01%
5223 Liability Insurance	1,271	1,843	1,961	2,162	201	10.26%
5227 Advertising	1,002	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>	97,625	100,259	128,908	154,985	26,078	20.23%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	60,351	60,351	60,351	24,140	(36,211)	-60.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	60,351	60,351	60,351	24,140	(36,211)	-60.00%
Total	\$ 157,976	\$ 160,610	\$ 189,259	\$ 179,125	(10,133)	-5.35%

LINE - ITEM EXPLANATIONS:

5203 - Due to the increased cost of fuel.

Account Number Explanations: Sec G-17

Dept	Reserve	2009			End Balance
		Begining Balance	Transfers In	Expenditur	
396	Depreciation Reserves	182,661	24,140	-	206,801

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - COMMUNITY SCHOOL

Homer Community Schools promotes community involvement in and life-long learning through, educational and recreational opportunities for people of all ages. This is accomplished through maximizing usage of all community facilities and resources, while utilizing, expanding and uniting local business and school resources and expertise. The program is designed to enhance quality of life through participation in programs which will reduce stress, provide for socialization, mental and physical well being.

FY 2009 Objectives:

Expand educational, recreational and leisure opportunities for Homer in a safe, cost effective manner.

Ensure that new and innovative programming is constantly being developed and implemented.

Maintain adequate fees to assist with sustaining overall program.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
115 - COMMUNITY SCHOOL**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 41,980	\$ 48,550	\$ 48,550	\$ 54,058	5,508	11.35%
5102 Fringe Benefits	26,476	33,349	33,349	34,700	1,351	4.05%
5103 P/T Employees	3,726	6,000	6,000	4,000	(2,000)	-33.33%
5104 Fringe Benefits P/T	399	895	895	380	(515)	-57.59%
<u>Total Salaries and Benefits</u>	72,581	88,794	88,794	93,138	4,344	4.89%
<u>Maintenance and Operations</u>						
5201 Office Supplies	404	500	500	500	-	0.00%
5202 Operating Supplies	586	3,000	3,000	2,500	(500)	-16.67%
5208 Equipment	-	1,000	1,000	500	(500)	-50.00%
5210 Professional & Special Services	9,317	9,000	9,000	9,500	500	5.56%
5215 Communications	1,883	2,500	2,500	1,950	(550)	-22.00%
5216 Postage/Freight	2,126	2,500	2,500	1,500	(1,000)	-40.00%
5223 Liability Insurance	696	1,461	1,461	1,544	83	5.67%
5227 Advertising	251	750	750	500	(250)	-33.33%
5235 Memberships/Dues	-	175	175	175	-	0.00%
5236 Transportation	129	500	500	500	-	0.00%
5237 Subsistence	25	500	500	500	-	0.00%
5238 Printing/Binding	2,245	2,500	2,500	1,600	(900)	-36.00%
5603 Employee Training	-	1,500	1,500	2,000	500	33.33%
<u>Total Maintenance and Operations</u>	17,661	25,886	25,886	23,269	(2,617)	-10.11%
Total	\$ 90,242	\$ 114,680	\$ 114,680	\$ 116,407	1,727	1.51%
Staffing History	1	1	1	1		
Volunteer Staff				147		
Volunteer FTE				1.09		

LINE - ITEM EXPLANATIONS:

Revenues generated by user fees are expected to be approximately \$30,000 in 2009.
Revenues from advertisements are expected to be \$2,500 - \$3,000.

Note: There are two categories of instructors. Self employed business instructors will collect their own class fees and submit payment for community school fees for their classes. Non-self employed instructors will be temporary City employees paid hourly.

5238 - Quarterly binding was switched to bi-annual printing.

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - FINANCE

The Finance Department is responsible for all financial and budgetary operations of the City. The Finance Department invests the City's money, compiles the budget, processes purchase orders, issues vendor checks, processes all accounts receivable and accounts payable, administers state and federal grants, and processes City-wide payroll.

The department is involved in numerous day-to-day activities of City operations, including utility, port, ambulance, lease billings, capital projects, insurance, special assessments and general accounting. An annual audit of the City is conducted and the results of that report are presented to Council in June or

FUND 100
120 - FINANCE

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 379,979	\$ 406,750	\$ 406,750	\$ 409,413	2,663	0.65%
5102 Fringe Benefits	232,344	258,315	258,315	253,628	(4,687)	-1.81%
5103 P/T Employees	5,591	24,466	24,466	24,857	391	1.60%
5104 Fringe Benefits P/T	548	2,938	2,938	2,502	(436)	-14.84%
5105 Overtime	6,168	3,060	3,060	3,060	-	0.00%
Total Salaries and Benefits	624,629	695,529	695,529	693,460	(2,069)	-0.30%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,903	8,500	8,500	8,500	-	0.00%
5202 Operating Supplies	563	1,200	1,200	1,200	-	0.00%
5208 Equipment Maintenance	294	4,000	4,000	4,000	-	0.00%
5210 Professional & Special Services	16,791	15,000	15,000	15,000	-	0.00%
5211 Accounting/Audit	-	2,500	4,355	2,500	(1,855)	-42.59%
5215 Communications	204	700	700	700	-	0.00%
5216 Postage/Freight	27	-	-	-	-	0.00%
5223 Liability Insurance	7,090	8,621	9,278	10,339	1,061	11.44%
5231 Tools/Equipment	4,285	13,395	13,395	4,500	(8,895)	-66.41%
5235 Memberships/Dues	590	1,300	1,300	1,300	-	0.00%
5236 Transportation	3,982	5,000	5,000	5,000	-	0.00%
5237 Subsistence	1,876	4,500	4,500	4,500	-	0.00%
5238 Printing/Binding	-	300	300	300	-	0.00%
5603 Employee Training	8,480	6,000	6,000	6,500	500	8.33%
5604 Public Education	159	-	-	-	-	0.00%
5614 Car Allowance	1,500	1,500	1,500	1,500	-	0.00%
Total Maintenance and Operations	47,743	72,516	75,028	65,839	(9,189)	-12.25%
Total	\$ 672,372	\$ 768,045	\$ 770,557	\$ 759,299	(11,258)	-1.46%
Staffing History	7.52	7.72	7.72	7.72		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PLANNING & ZONING

Planning & Zoning interprets and administers Title 21 (Zoning Code); Title 22 (Subdivision Regulation) and Title 7.12 (Off-Street Parking Regulation) of the Homer City Code; administers the Homer Wetland General Permit process; the Bridge Creek Watershed

Planning & Zoning implements and/or coordinates city-wide planning and zoning functions that range from proposing changes in processing preliminary plats to updating the City's comprehensive plan; development and implementation of short and long range land-use planning strategies; revises the City of Homer's Zoning Code; and, provides staff support to the Homer Advisory Planning Commission.

Additionally, Planning & Zoning provides routine services to citizens, developers, outside agencies and city departments that include explanation of zoning code, assistance with zoning applications, code enforcement and map making.

Projects for FY09 include completion of the update of the Homer Comprehensive Plan, working on the steep slope ordinance, updating geo-data, and forwarding changes to title 21 to support the newly adopted comprehensive plan.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
130 - PLANNING/ZONING**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 198,216	\$ 214,580	\$ 214,580	\$ 214,468	\$ (112)	-0.05%
5102 Fringe Benefits	126,707	142,329	142,329	139,812	(2,517)	-1.77%
5105 Overtime	1,572	4,745	4,745	4,976	231	4.87%
<u>Total Salaries and Benefits</u>	326,495	361,654	361,654	359,256	(2,398)	-0.66%
<u>Maintenance and Operations</u>						
5201 Office Supplies	2,055	3,000	3,000	3,000	-	0.00%
5202 Operating Supplies	1,642	-	-	-	-	0.00%
5206 Food/Staples	840	1,400	1,400	1,400	-	0.00%
5208 Equipment Maintenance	1,200	1,700	1,700	1,700	-	0.00%
5210 Professional & Special Services	-	5,000	5,000	10,000	5,000	100.00%
5213 Survey/Appraisal	-	1,500	1,500	1,500	-	0.00%
5215 Communications	264	500	500	500	-	0.00%
5216 Postage/Freight	126	500	500	500	-	0.00%
5223 Liability Insurance	3,985	4,776	5,088	5,619	531	10.43%
5227 Advertising	3,117	3,000	3,000	3,000	-	0.00%
5228 Books & Subscriptions	830	600	600	600	-	0.00%
5231 Tools/Equipment	15	550	550	500	(50)	-9.09%
5235 Memberships/Dues	485	1,200	1,200	1,200	-	0.00%
5236 Transportation	3,942	5,000	5,000	5,500	500	10.00%
5237 Subsistence	924	1,500	1,500	1,500	-	0.00%
5238 Printing/Binding	-	2,000	2,000	3,500	1,500	75.00%
5603 Employee Training	1,322	3,000	3,000	3,500	500	16.67%
5604 Public Training	-	500	500	-	(500)	-100.00%
<u>Total Maintenance and Operations</u>	20,746	35,726	36,038	43,519	7,481	20.76%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	20,000	20,000	20,000	8,000	(12,000)	-60.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	20,000	20,000	20,000	8,000	(12,000)	-60.00%
Total	\$ 367,241	\$ 417,380	\$ 417,692	\$ 410,775	\$ (6,917)	-1.66%
Staffing History	4.00	4.00	4.00	4.00		

LINE - ITEM EXPLANATIONS:

5210	Professional & Special Services \$5,000 requested for anticipated costs associated with contracted services related to the steep slope ordinance.
5238	Printing/Binding Increased costs associated with producing hard copies of the comprehensive plan.

Account Number Explanations: Sec G-17
Capital Outlay: Sec D

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End Bal
387	Depreciation Reserve	41,885	8,000		49,885

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - CITY HALL COMPLEX

This is the budget for a number of items which are not attributable to any specific department, but provide City wide support services. This budget includes expenditures for the maintenance and operation of City Hall, including telephones, postage, copy machines and courier services. The General Fund is reimbursed for a portion of these expenditures from the Water, Sewer, and Port and Harbor enterprise funds.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
140 - CITY HALL COMPLEX**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5103 P/T Employees	38	-	-	-	-	0.00%
5104 Fringe Benefits P/T	6	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	44	-	-	-	-	0.00%
<u>Maintenance and Operations</u>						
5201 Office Supplies	11,434	9,426	9,426	9,426	-	0.00%
5202 Operating Supplies	1,292	5,500	5,500	5,500	-	0.00%
5203 Fuel/Lube	370	350	452	463	11	2.46%
5208 Equipment Maintenance	611	5,600	5,600	5,600	-	0.00%
5209 Building & Grounds Maintenance	3,882	4,000	4,000	4,000	-	0.00%
5210 Professional & Special Services	3,297	4,000	14,171	4,000	(10,171)	-71.77%
5214 Rents & Leases Expense	33,363	35,716	35,716	39,288	3,572	10.00%
5215 Communications	15,096	16,500	16,500	16,500	-	0.00%
5216 Postage/Freight	10,134	13,500	13,500	13,500	-	0.00%
5217 Electricity	29,645	32,500	32,500	35,475	2,975	9.15%
5218 Water	1,751	2,000	2,000	2,000	-	0.00%
5219 Sewer	2,152	2,500	2,500	2,500	-	0.00%
5220 Refuse/Disposal	766	1,200	1,200	1,200	-	0.00%
5221 Property Insurance	3,731	4,273	4,273	4,290	17	0.39%
5222 Auto Insurance	1,056	860	860	877	17	2.02%
5223 Liability Insurance	2,818	3,298	3,528	3,863	335	9.50%
5224 Fidelity Bond	458	470	470	470	-	0.00%
5231 Tools/Equipment	4,288	10,000	10,000	-	(10,000)	-100.00%
5242 Janitorial	-	300	300	300	-	0.00%
5243 Courier	11,460	13,000	13,000	-	(13,000)	-100.00%
5244 Snow Removal	1,403	2,500	2,500	2,500	-	0.00%
5295 Global Warming	-	10,000	-	15,000	15,000	100.00%
5296 Recycling	-	5,000	-	-	-	0.00%
<u>Total Maintenance and Operations</u>	138,970	182,493	177,996	166,752	(11,244)	-6.32%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	11,618	11,618	11,618	4,647	(6,971)	-60.00%
5990 Transfer to AML / Substaniability Account	-	-	15,000	-	-	-100.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	11,618	11,618	26,618	4,647	(6,971)	-26.19%
Total	\$ 150,632	\$ 194,111	\$ 204,614	\$ 171,399	(33,215)	-16.23%

LINE - ITEM EXPLANATIONS:

Ordinance 08-07 moved Account 5295 to an AML "Substaibility Account".

**Account Number Explanations: Sec G-17
Capital Outlay: Sec D**

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End Bal
384	Depreciation Reserves	11,618	4,647		16,265
170-733	Building Fund	415,274		-	415,274

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - LIBRARY

The mission of the Homer Public Library is to support the information needs of the community by providing access to quality resources in a welcoming atmosphere by a knowledgeable and caring staff. We take seriously our responsibility to serve as a place for children to discover the joy of reading and the value of libraries. We pledge to promote literacy, learning, and enrichment for people of all ages, thereby enhancing the economic, social, and cultural vitality of our community.

FY2009 OBJECTIVES:

The main objective of the library staff in 2009 will be to meet patron needs based on results of the community-wide survey of library programs and services by:

1. Expanding the library's collection, especially in the Children, Young Adult, Large Print, Adult Non-fiction, Biography, and Alaskan sections. In addition we will need to purchase reference resources in electronic format as publishing companies are phasing out print resources (i.e. encyclopedias).
2. Improving public use technology for patrons including upgrading PC reservation and print management software and researching methods to allow more computer services.
3. Expand evening and weekend hours to accommodate more working people and students.
4. Expanding staff training especially in areas of information technology, multigenerational services, volunteer training, and sending staff to library conferences to interact and network with peers from other libraries. Staff training in how to handle difficult patrons with mental and substance abuse problems as needed.

FY2008 ACCOMPLISHMENTS:

1. Provided library services to 133,186 patrons and circulated 98,815 items.
2. Issued 1,243 new library cards.
3. Through inter-library loan program, borrowed over 1,008 items from other libraries and loaned 563 items to other libraries.
4. Continued collection development program; added 1,883 new books, 284 audio-books, and 189 videos, and discarded 443 books, 81 audio-books – all old, worn, and low circulating.
5. Provided Internet service via 20 public access computers to 40,041 patrons.
6. Coordinated volunteer readers and provided a weekly preschool story hour for over 2,613 children and their families.
7. Developed and implemented an 8-week summer reading program that attracted over 420 children and parents.
8. Recruited, scheduled, trained and co-ordinated 637 volunteers who generously contributed 2,526 hours to library operations, programs and services.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
145 - LIBRARY**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Salaries and Benefits						
5101 Regular Employees	\$ 215,712	\$ 233,093	\$ 233,093	\$ 243,715	\$ 10,622	4.56%
5102 Fringe Benefits	147,709	144,442	144,442	147,552	3,110	2.15%
5103 P/T Employees	61,883	69,423	69,423	93,441	24,018	34.60%
5104 Fringe Benefits P/T	20,493	27,832	27,832	22,596	(5,236)	-18.81%
5105 Overtime	-	1,000	1,000	1,000	-	0.00%
Total Salaries and Benefits	445,797	475,790	475,790	508,304	32,514	6.83%
Maintenance and Operations						
5201 Office Supplies	3,728	5,036	5,036	4,700	(336)	-6.67%
5202 Operating Supplies	2,832	4,720	4,720	3,500	(1,220)	-25.85%
5203 Fuel/Lube	30,923	27,500	35,165	39,952	4,787	13.61%
5208 Equipment Maintenance	574	2,666	2,666	2,273	(393)	-14.74%
5209 Building & Grounds Maintenance	33	1,350	1,350	1,100	(250)	-18.52%
5210 Professional & Special Services	14,658	14,046	14,046	14,952	906	6.45%
5214 Rents & Leases Expense	3,715	2,880	2,880	3,624	744	25.83%
5215 Communications	2,896	2,000	2,000	2,094	94	4.70%
5216 Postage/Freight	3,963	4,048	4,048	4,572	524	12.94%
5217 Electricity	24,917	26,850	26,850	31,185	4,335	16.14%
5218 Water	1,245	1,050	1,394	1,571	178	12.75%
5219 Sewer	1,488	1,300	1,804	1,977	173	9.59%
5221 Property Insurance	7,052	7,392	7,392	6,589	(803)	-10.86%
5223 Liability Insurance	6,367	9,802	9,802	8,787	(1,015)	-10.36%
5227 Advertising	188	250	250	300	50	20.00%
5228 Books	12,915	18,000	18,000	25,000	7,000	38.89%
5229 Periodicals	6,088	6,616	6,616	8,102	1,486	22.46%
5230 Audio/Visual Materials	1,906	2,270	2,270	6,409	4,139	182.33%
5231 Tools/Equipment	6,391	5,550	5,550	4,989	(561)	-10.11%
5235 Memberships/Dues	774	990	990	1,165	175	17.68%
5236 Transportation	4,123	6,220	6,220	7,790	1,570	25.24%
5237 Subsistence	546	5,447	5,447	6,264	817	15.00%
5238 Printing/Binding	-	250	250	250	-	0.00%
5242 Janitorial	3	500	500	500	-	0.00%
5244 Snow Removal	2,300	1,800	1,800	2,000	200	11.11%
5603 Employee Training	1,361	3,295	3,295	3,345	50	1.52%
Total Maintenance and Operations	140,981	161,828	170,341	192,990	22,649	13.30%
Capital Outlay, Transfers and Reserves						
5990 Transfer to Reserves	15,088	15,088	15,088	6,035	(9,053)	-60.00%
Total Capital Outlay, Transfers & Reserves	15,088	15,088	15,088	6,035	(9,053)	-60.00%
Debt Payment						
5607 Debt Payment	36,875	838,396	838,396	32,426	(805,970)	-96.13%
5608 Debt Payment Interest	86,437	84,916	84,916	67,398	(17,518)	-20.63%
Total Debt Payment	123,312	923,312	923,312	99,824	(823,488)	-89.19%
Total	\$ 725,177	\$ 1,576,018	\$ 1,584,531	\$ 807,153	(777,378)	-49.06%
Staffing History	6.90	7.40	7.40	7.40		
Volunteer Staff:		637	637			

LINE - ITEM EXPLANATIONS:

- 5210 Increase to cover cost to upgrade PC/Print Management software for 20 public use computers. HPL is a member of the OCLC AK Group Contract - \$6,332; annual subscription costs for Sirsi Unicom - \$6,238.
- 5214 Increase to cover lease agreement for Xerox Copier upgrade.
- 5228 Increase to cover need to purchase electronic reference resources for children's library now that print resources are being phased out by publishers.
- 5229 Increase to cover 9% increase in price of periodicals subscriptions; moved New York Time Subscription from 5228 to 5229.
- 5230 Membership/Dues increased \$3,000 to join ListenAlaska , statewide downloadable audiobook collective for AK public libraries; increase of 10% to cover high demand and use of DVs and subsequent replacement costs.
- 5235 Annual memberships in Alaska Library Association, American Library Association, Public Library Association, and Alaska Library Network Association, and Alaska Library Network.
- 5236 Transportation increase to cover higher costs due to increase in fuel prices for conferences.
- 5237 Subsistence increase in food prices.

Account Number Explanations: Sec G-17

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End Bal
390		47,060	6,035		53,095
Dept	Debt	2009 Beg Bal	Principal	Interest	2009 End Bal
2006	New Library	1,525,743	32,426	67,398	1,493,317

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - LIBRARY STATE GRANTS**

To account for the grant provided by the State for senior employment. Senior Grant moved to the Senior Center in 2001.

**FUND 100
146/7 LIBRARY STATE GRANTS**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Maintenance and Operations</u>						
5227 Advertising (Senior Grant)	-	-	-	-	-	0.00%
5228 Books	6,350	6,250	6,250	6,350	100	1.60%
5229 Periodicals	-	-	-	-	-	0.00%
5230 Audio/Visual Materials	-	-	-	-	-	0.00%
5236 Transportation	-	-	-	-	-	0.00%
5603 Employee Training (Senior Grant)	-	-	-	-	-	0.00%
<u>Total Maintenance and Operations</u>	6,350	6,250	6,250	6,350	100	1.60%
Total	\$ 6,350	\$ 6,250	\$ 6,250	\$ 6,350	\$ 100	1.60%

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - AIRPORT FACILITIES**

Provide operation and management services to the airport terminal building.

Public Works is responsible for maintenance of the building and grounds of the Terminal area. The Parks Coordinator tracks the parking, collects parking fees and is responsible for outside clean-up, grounds up keep. The Building Maintenance Tech. is responsible for all mechanical maintenance aspects of the terminal and tarmac plowing/sanding, and ordering the janitorial supplies, soap and paper towels etc.

**FUND 100
149 - AIRPORT TERMINAL**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 41,058	38,696	38,696	\$ 39,627	931	2.41%
5102 Fringe Benefits	27,117	36,608	36,608	37,286	678	1.85%
5103 P/T Employees	1,266	4,640	4,640	4,733	93	2.00%
5104 Fringe Benefits P/T	246	838	838	824	(14)	-1.73%
5105 Overtime	2,674	2,000	2,000	2,050	50	2.50%
Total Salaries and Benefits	72,361	82,782	82,782	84,519	1,737	2.10%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	2,724	3,850	3,850	3,850	-	0.00%
5203 Fuel/Lube	20,881	22,000	28,217	32,273	4,056	14.38%
5208 Equipment Maintenance	4,122	4,500	4,500	4,500	-	0.00%
5209 Building & Grounds Maintenance	10,145	10,000	10,000	8,500	(1,500)	-15.00%
5210 Professional & Special Services	4,064	4,500	4,500	4,500	-	0.00%
5214 Rents & Leases Expense	18,569	33,000	33,000	30,500	(2,500)	-7.58%
5215 Communications	1,798	1,600	1,600	1,600	-	0.00%
5217 Electricity	34,009	31,900	35,049	41,430	6,380	18.20%
5218 Water	8,595	5,000	11,047	12,859	1,812	16.41%
5219 Sewer	12,630	7,200	11,097	11,706	609	5.49%
5220 Refuse/Disposal	1,009	2,000	2,000	2,000	-	0.00%
5221 Property Insurance	2,764	3,138	3,138	3,139	1	0.04%
5223 Liability Insurance	1,854	2,453	2,712	3,094	382	14.08%
5231 Tools/Equipment	156	800	800	800	-	0.00%
Total Maintenance and Operations	123,320	131,941	151,510	160,751	9,241	6.10%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	15,088	15,088	15,088	6,035	(9,053)	-60.00%
Total Capital Outlay, Transfers & Reserves	15,088	15,088	15,088	6,035	(9,053)	-60.00%
Total	\$ 210,768	\$ 229,811	\$ 249,380	\$ 251,304	1,925	0.77%
Staffing History	0.70	0.70	0.70	0.70		

LINE - ITEM EXPLANATIONS:

5101 - 5107 Additional changes include re-allocation of Salary Budgets(s) for PW/W&S
5214 DOT increased rates.

Account Number Explanations: Sec G-17
Capital Outlay: Sec D

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End B
388	Depreciation Reserve	63,656	6,035		69,691
	Repaint Interior			25,000	
	Replace Bathroom Counter/Sink			8,500	
					36,191

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

**CITY OF HOMER
2009 OPERATING BUDGET**

**CONSOLIDATED FIRE INCLUDES: FIRE ADMINISTRATION, FIRE SERVICES AND EMERGENCY MED. SERVICES
COST CENTERS - 150, 151, 152**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted		
<u>Salaries and Benefits</u>							
5101	Regular Employees	369,095	405,932	405,932	422,800	16,868	4.16%
5102	Fringe Benefits	253,366	284,336	284,336	282,216	(2,120)	-0.75%
5105	Overtime	39,859	46,120	46,120	48,399	2,279	4.94%
	Total Salaries and Benefits	\$ 662,321	\$ 736,388	\$ 736,388	\$ 753,415	17,027	2.31%
<u>Maintenance and Operations</u>							
5201	Office Supplies	2,779	5,500	5,500	6,000	500	9.09%
5202	Operating Supplies	21,273	29,500	29,500	33,000	3,500	11.86%
5203	Fuel/Lube	11,059	7,500	9,928	11,516	1,588	16.00%
5206	Food/Staples	4,736	7,000	7,000	8,000	1,000	14.29%
5207	Vehicle/Boat Maintenance	887	7,000	7,000	8,000	1,000	14.29%
5208	Equipment Maintenance	3,608	8,000	8,000	8,000	-	0.00%
5209	Building & Grounds Maint.	4,730	5,000	5,000	6,000	1,000	20.00%
5210	Professional & Special Services	17,763	33,000	33,000	34,500	1,500	4.55%
5214	Rent & Leases	3,645	4,000	4,000	6,000	2,000	50.00%
5215	Communications	15,357	15,000	15,000	16,500	1,500	10.00%
5216	Postage/Freight	1,036	1,500	1,500	2,000	500	33.33%
5217	Electricity	13,503	17,500	17,500	17,500	-	0.00%
5218	Water	1,922	3,000	3,000	3,000	-	0.00%
5219	Sewer	2,452	3,000	3,000	3,000	-	0.00%
5220	Refuse/Disposal	1,133	2,000	2,000	2,200	200	10.00%
5221	Property Insurance	2,170	2,411	2,411	2,413	2	0.08%
5222	Auto Insurance	14,101	15,354	15,354	15,656	302	1.97%
5223	Liability Insurance	10,719	13,637	14,621	16,241	1,620	11.08%
5227	Advertising	339	3,000	3,000	1,500	(1,500)	-50.00%
5231	Tools/Equipment	11,878	36,000	36,000	25,000	(11,000)	-30.56%
5235	Memberships/Dues	2,180	3,650	3,650	4,150	500	13.70%
5236	Transportation	1,338	5,500	5,500	6,500	1,000	18.18%
5237	Subsistence	675	5,000	5,000	6,000	1,000	20.00%
5280	Volunteer Incentive Program	18,157	40,000	40,000	40,000	-	0.00%
5601	Uniforms	620	3,500	3,500	4,500	1,000	28.57%
5602	Safety Equipment	15,714	27,000	27,000	27,000	-	0.00%
5603	Employee Training	24,264	37,000	37,000	41,000	4,000	10.81%
5604	Public Education	1,392	7,000	7,000	7,000	-	0.00%
5621	Unidentified Credit Card Amounts	45	-	-	-	-	0.00%
	Total Maintenance and Operatio	209,474	347,552	350,964	362,176	11,212	3.19%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfers to Reserves	89,316	89,316	89,316	35,726	(53,590)	-60.00%
	Total Capital Outlay, Transfers and Re	89,316	89,316	89,316	35,726	(53,590)	-60.00%
<u>Debt Payment</u>							
5607	Debt Payment	30,457	31,873	31,873	8,197	(23,676)	-74.28%
5608	Debt Payment Interest	2,705	1,289	1,289	94	(1,195)	-92.71%
	Total Debt Payment	33,162	33,162	33,162	8,291	(24,871)	-75.00%
	Total	994,272	1,206,418	1,209,830	1,159,608	(50,222)	-4.15%
Staffing History - Paid Staff		6.0	6.0	6.0	6.0		
Volunteer Staff		26					

LINE - ITEM EXPLANATIONS:	
5231	Tools/Equipment - Reduced to routine expenses of annual upgrade.
5603	Employee Training - Replacement of outdated training materials and supplies.

Account Number Explanations: Sec. G-17

Capital Outlay: See Section D for details.

All capital outlay are paid out of reserve accounts. Funds are transferred to reserves annually.

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End Ba
156-393	Depreciation Reserve	98,294	21,726		120,020
	Water Rescue Inflatable			15,000	105,020
152-381	Fleet Reserve	1,856	14,000		15,856

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - FIRE ADMINISTRATION

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

FY 2009 Objectives:

- 1 Develop a sustainable volunteer stipend to encourage and reward participation.
- 2 Continue implementation of ICS/NIMS requirements city-wide.

FY 2008 Accomplishments:

- 1 Completed the ICS 300 course for City NIMS requirements.
- 2 Conducted FF-I Recruit Class and EMT-I Recruit Class for new members of the department.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
150 - FIRE ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 112,764	\$ 120,278	\$ 120,278	\$ 125,814	5,536	4.60%
5102 Fringe Benefits	80,384	77,723	77,723	77,214	(509)	-0.66%
5105 Overtime	4,651	4,612	4,612	4,840	228	4.94%
Total Salaries and Benefits	197,800	202,613	202,613	207,868	5,255	2.59%
<u>Maintenance and Operations</u>						
5201 Office Supplies	2,779	5,500	5,500	6,000	500	9.09%
5202 Operating Supplies	4,482	7,500	7,500	8,000	500	6.67%
5203 Fuel/Lube	11,059	7,500	9,928	11,516	1,588	16.00%
5206 Food/Staples	4,736	7,000	7,000	8,000	1,000	14.29%
5207 Vehicle/Boat Maintenance	887	7,000	7,000	8,000	1,000	14.29%
5208 Equipment Maintenance	3,608	8,000	8,000	8,000	-	0.00%
5209 Building & Ground Maintenance	4,730	5,000	5,000	6,000	1,000	20.00%
5210 Professional & Special Services	4,058	15,000	15,000	16,000	1,000	6.67%
5214 Rents & Leases Expense	3,645	4,000	4,000	6,000	2,000	50.00%
5215 Communications	15,357	15,000	15,000	16,500	1,500	10.00%
5216 Postage/Freight	1,036	1,500	1,500	2,000	500	33.33%
5217 Electricity	13,503	17,500	17,500	17,500	-	0.00%
5218 Water	1,922	3,000	3,000	3,000	-	0.00%
5219 Sewer	2,452	3,000	3,000	3,000	-	0.00%
5220 Refuse/Disposal	1,133	2,000	2,000	2,200	200	10.00%
5221 Property Insurance	2,170	2,411	2,411	2,413	2	0.08%
5222 Auto Insurance	14,101	15,354	15,354	15,656	302	1.97%
5223 Liability Insurance	10,719	13,637	14,621	16,241	1,620	11.08%
5227 Advertising	339	3,000	3,000	1,500	(1,500)	-50.00%
5231 Tools/Equipment	3,349	21,000	21,000	10,000	(11,000)	-52.38%
5235 Memberships/Dues	890	2,000	2,000	2,500	500	25.00%
5236 Transportation	1,338	4,000	4,000	4,000	-	0.00%
5237 Subsistence	675	3,500	3,500	3,500	-	0.00%
5280 Volunteer Incentive Program	18,157	40,000	40,000	40,000	-	0.00%
5601 Uniform/Clothing Allowance	-	1,500	1,500	1,500	-	0.00%
5602 Safety Equipment	278	-	-	-	-	0.00%
5603 Employee Training	2,581	3,000	3,000	3,000	-	0.00%
5621 Unidentified Credit Card Amt	45	-	-	-	-	0.00%
Total Maintenance and Operations	130,030	217,902	221,314	222,026	712	0.32%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	89,316	89,316	89,316	35,726	(53,590)	-60.00%
Total Capital Outlay, Transfers & Reserves	89,316	89,316	89,316	35,726	(53,590)	-60.00%
Total	\$ 417,146	\$ 509,831	\$ 513,243	\$ 465,620	(47,623)	-9.28%
Staffing History	1.60	1.60	1.60	1.60		

LINE - ITEM EXPLANATIONS:

<p>Most line items increased 10% to reflect rate of inflation and increased shipping costs to Alaska. 5231 Reduced to routine expenses of annual upgrade and replacement of department equipment.</p>

Account Number Explanations: Sec G-17
Capital Outlay: Sec U

Dept serve	2009 Beg Bal	Transfers In	Expenditures	2009 End Ba
156-393 Depreciation Reserve	98,294	21,726		120,020
Water Rescue Inflatable			15,000	105,020
152-381 Fleet Reserve	1,856	14,000		15,856

CITY OF HOMER
2009 OPERATING BUDGET

**NARRATIVE
GENERAL FUND - FIRE SERVICES**

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

FY 2009 Objectives:

1. Continue recruiting and training additional firefighters.
2. Implement Target Hazard Preplanning (if position funded)
3. Re-implement Confined Space Rescue Program

FY 2008 Accomplishments:

1. Conducted Firefighter I Recruit Class
2. Acquired new fire engine from KME

**FUND 100
151 - FIRE SERVICES**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Salaries and Benefits						
5101 Regular Employees	\$ 128,166	\$ 143,077	\$ 143,077	\$ 148,743	\$ 5,666	3.96%
5102 Fringe Benefits	86,491	103,411	103,411	102,595	(816)	-0.79%
5105 Overtime	17,604	20,754	20,754	21,779	1,025	4.94%
Total Salaries and Benefits	232,261	267,242	267,242	273,117	5,875	2.20%
Maintenance and Operations						
5202 Operating Supplies	1,536	6,000	6,000	7,000	1,000	16.67%
5210 Professional & Special Services	7,247	9,000	9,000	9,500	500	5.56%
5231 Tools/Equipment	5,077	10,000	10,000	10,000	-	0.00%
5235 Memberships/Dues	1,054	1,500	1,500	1,500	-	0.00%
5236 Transportation	-	1,500	1,500	2,500	1,000	66.67%
5237 Subsistence	-	1,500	1,500	2,500	1,000	66.67%
5601 Uniform/Clothing Allowance	292	1,000	1,000	1,500	500	50.00%
5602 Safety Equipment	6,343	15,000	15,000	15,000	-	0.00%
5603 Employee Training	4,670	18,000	18,000	20,000	2,000	11.11%
5604 Public Training	1,234	5,000	5,000	5,000	-	0.00%
Total Maintenance and Operations	27,453	68,500	68,500	74,500	6,000	8.76%
Debt Payment						
5607 Debt Payment	30,457	31,873	31,873	8,197	(23,676)	-74.28%
5608 Debt Payment Interest	2,705	1,289	1,289	94	(1,195)	-92.71%
Total Debt Payment	33,162	33,162	33,162	8,291	(24,871)	-75.00%
Total	\$ 292,876	\$ 368,904	\$ 368,904	\$ 355,908	(12,996)	-3.52%
Staffing History	2.20	2.20	2.20	2.20		

LINE - ITEM EXPLANATIONS:

5603 Employee Training - Increased to allow replacement of outdated training materials and supplies. Most line items increased to reflect increasing costs of materials and shipping to Homer.
--

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - EMERGENCY MEDICAL SERVICES

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

FY 2009 Objectives:

1. Provide training opportunities to EMS members to enhance patient care practices and procedures
2. Provide EMT-II Coursed to interested members.

FY 2008 Accomplishments:

1. Completed an EMT-I course for responders.
2. Sponsored Pediatrics Emergencies class and National Level continuing education opportunities to members.

FUND 100
152 - EMERGENCY MEDICAL SERVICES

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 128,165	\$ 142,577	\$ 142,577	\$ 148,243	\$ 5,666	3.97%
5102 Fringe Benefits	86,491	103,202	103,202	102,407	(795)	-0.77%
5105 Overtime	17,604	20,754	20,754	21,779	1,025	4.94%
5106 Leave Cash Out	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	232,260	266,533	266,533	272,430	5,897	2.21%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	15,254	16,000	16,000	18,000	2,000	12.50%
5210 Professional & Special Services	6,457	9,000	9,000	9,000	-	0.00%
5231 Tools/Equipment	3,452	5,000	5,000	5,000	-	0.00%
5235 Memberships/Dues	235	150	150	150	-	0.00%
5601 Uniform/Clothing Allowance	328	1,000	1,000	1,500	500	50.00%
5602 Safety Equipment	9,092	12,000	12,000	12,000	-	0.00%
5603 Employee Training	17,012	16,000	16,000	18,000	2,000	12.50%
5604 Public Education	159	2,000	2,000	2,000	-	0.00%
<u>Total Maintenance and Operations</u>	51,990	61,150	61,150	65,650	4,500	7.36%
Total	\$ 284,250	\$ 327,683	\$ 327,683	\$ 338,080	10,397	3.17%
Staffing History	2.20	2.20	2.20	2.20		

LINE - ITEM EXPLANATIONS:

- | | |
|------|--|
| 5202 | Operating Supplies - Increased to reflect increasing cost of medical supplies and call volume. |
| 5603 | Safety Equipment - Increased to reflect replacement of required PPE. |

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - POLICE ADMINISTRATION

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

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

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
160 - POLICE ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 85,140	\$ 90,806	\$ 90,806	\$ 92,900	2,094	2.31%
5102 Fringe Benefits	68,773	29,144	29,144	31,376	2,232	7.66%
5103 P/T Employees	8,091	6,200	6,200	13,072	6,872	110.84%
5104 Fringe Benefits P/T	942	766	766	805	39	5.12%
5105 Overtime	(920)	989	989	1,050	61	6.19%
Total Salaries and Benefits	162,025	127,905	127,905	139,203	11,298	8.83%
<u>Maintenance and Operations</u>						
5201 Office Supplies	25	1,000	1,000	1,000	-	0.00%
5202 Operating Supplies	7,550	8,250	8,250	8,250	-	0.00%
5203 Fuel/Lube	36,424	30,000	58,580	70,632	12,052	20.57%
5205 Ammunition	11,662	9,000	9,000	10,000	1,000	11.11%
5206 Food/Staples	2,939	1,200	1,200	1,200	-	0.00%
5207 Vehicle/Boat Maintenance	4,187	5,000	5,000	3,000	(2,000)	-40.00%
5208 Equipment Maintenance	2,608	15,500	15,500	16,200	700	4.52%
5209 Building & Grounds Maintenance	6,153	9,000	9,000	9,000	-	0.00%
5210 Professional & Special Services	9,392	9,000	9,000	9,000	-	0.00%
5215 Communications	25,889	36,000	36,000	36,000	-	0.00%
5216 Postage/Freight	216	400	400	400	-	0.00%
5217 Electricity	17,955	17,000	17,078	21,383	4,305	25.21%
5218 Water	2,202	2,500	2,500	2,500	-	0.00%
5219 Sewer	2,773	3,000	3,000	3,000	-	0.00%
5220 Refuse/Disposal	2,006	2,300	2,300	2,300	-	0.00%
5221 Property Insurance	2,004	2,270	2,270	2,277	7	0.31%
5222 Auto Insurance	11,282	11,589	11,589	11,976	387	3.34%
5223 Liability Insurance	34,874	44,369	73,380	55,167	(18,213)	-24.82%
5227 Advertising	4,594	2,500	2,500	2,500	-	0.00%
5231 Tools/Equipment	9,227	12,000	12,000	12,000	-	0.00%
5235 Memberships/Dues	820	1,000	1,000	1,000	-	0.00%
5236 Transportation	1,981	2,000	2,000	2,000	-	0.00%
5237 Subsistence	1,089	1,000	1,000	1,000	-	0.00%
5242 Janitorial	-	600	600	600	-	0.00%
5244 Snow Removal	1,545	2,500	2,500	2,500	-	0.00%
5601 Uniform/Clothing Allowance	6,839	8,500	8,500	7,500	(1,000)	-11.76%
5603 Employee Training	23,164	25,000	25,000	28,500	3,500	14.00%
Total Maintenance and Operations	229,402	262,478	320,146	320,885	738	0.23%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	104,316	104,316	104,316	41,726	(62,590)	-60.00%
Total Capital Outlay, Transfers & Reserves	104,316	104,316	104,316	41,726	(62,590)	-60.00%
Total	\$ 495,743	\$ 494,699	\$ 552,367	\$ 501,814	(50,553)	-9.15%

Staffing History

1.05 1.05 1.05 1.15

LINE - ITEM EXPLANATIONS:

5208 Reflects a 5% increase in radio system service contract.
5603 Increase due to rising fuel and transportation costs.

Account Number Explanations: Sec G-17
Capital Outlay: See Section D for Details

Reserves	2009 Beg B:	Transfers In	Expenditures	2009 End Bal
394 Depreciation Reserves	111,557	21,726		133,283
New Parking Area			12,000	
Relocate Police & HVFD Repeaters			12,000	
Upgrade Dispatch Operating Software			8,500	100,783
382 Fleet Reserve	460	20,000		20,460

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - POLICE DISPATCH

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

FUND 100
161 - POLICE DISPATCH

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 190,967	\$ 274,372	\$ 274,372	\$ 300,610	\$ 26,238	9.56%
5102 Fringe Benefits	162,854	211,548	211,548	228,650	17,102	8.08%
5103 P/T Employees	25,432	-	-	-	-	0.00%
5104 Fringe Benefits P/T	2,231	-	-	-	-	0.00%
5105 Overtime	39,305	50,869	50,869	25,863	(25,006)	-49.16%
5107 P/T Overtime	401	-	-	-	-	0.00%
Total Salaries and Benefits	421,190	536,789	536,789	555,123	18,334	3.42%
<u>Maintenance and Operations</u>						
5201 Office Supplies	5,517	8,000	8,000	8,000	-	0.00%
5202 Operating Supplies	2,110	3,500	3,500	3,500	-	0.00%
5208 Equipment Maintenance	1,900	3,500	3,500	-	(3,500)	-100.00%
5210 Professional & Special Services	1,351	750	750	750	-	0.00%
5214 Rents & Leases Expense	3,230	8,000	8,000	7,000	(1,000)	-12.50%
5216 Postage/Freight	1,055	3,200	3,200	3,200	-	0.00%
5231 Tools/Equipment	3,881	5,000	5,000	5,000	-	0.00%
5235 Memberships/Dues	120	-	-	250	250	0.00%
5601 Uniform/Clothing Allowance	1,858	4,500	4,500	4,500	-	0.00%
5603 Employee Training	6,121	7,000	7,000	12,000	5,000	71.43%
Total Maintenance and Operations	27,143	43,450	43,450	44,200	750	1.73%
Total	\$ 448,333	\$ 580,239	\$ 580,239	\$ 599,323	19,084	3.29%
Staffing History	5.95	7.70	7.70	6.80		

LINE - ITEM EXPLANATIONS:

5603 Increase due to rising fuel and transportation costs and the need to train our dispatchers on new technologies we are employing in dispatch. We have several new dispatchers in need of additional training.

Account Number Explanations: Sec G-17

Capital Outlay: See Section D for Details

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - POLICE INVESTIGATION

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

FUND 100
162 - POLICE INVESTIGATION

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 105,266	\$ 116,225	\$ 116,225	\$ 122,408	\$ 6,183	5.32%
5102 Fringe Benefits	55,890	77,093	77,093	78,486	1,393	1.81%
5105 Overtime	11,500	13,781	13,781	14,792	1,011	7.33%
<u>Total Salaries and Benefits</u>	172,656	207,099	207,099	215,685	8,586	4.15%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	3,476	8,500	8,500	8,500	-	0.00%
5210 Professional & Special Services	11,778	11,000	11,000	11,000	-	0.00%
5215 Communications	1,214	1,000	1,000	1,000	-	0.00%
5231 Tools/Equipment	4,156	6,500	6,500	6,500	-	0.00%
5236 Transportation	298	500	500	500	-	0.00%
5237 Subsistence	94	300	300	300	-	0.00%
<u>Total Maintenance and Operations</u>	21,015	27,800	27,800	27,800	-	0.00%
Total	\$ 193,671	\$ 234,899	\$ 234,899	\$ 243,485	\$ 8,586	3.66%
Staffing History	1.70	1.70	1.70	1.70		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - POLICE PATROL

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

FUND 100
163 - POLICE PATROL

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 466,147	\$ 530,331	\$ 530,331	\$ 573,891	\$ 43,560	8.21%
5102 Fringe Benefits	306,507	368,546	368,546	381,398	12,852	3.49%
5103 P/T Employees	-	11,568	11,568	12,481	913	7.90%
5104 Fringe Benefits P/T	-	1,429	1,429	4,804	3,375	236.17%
5105 Overtime	64,285	62,866	62,866	63,819	953	1.52%
5106 Leave Cash Out	-	-	-	-	-	0.00%
Total Salaries and Benefits	836,939	974,740	974,740	1,036,394	61,654	6.33%
<u>Maintenance and Operations</u>						
5601 Uniform/Clothing Allowance	5,819	7,000	7,000	7,000	-	0.00%
5603 Employee Training	368	-	-	-	-	0.00%
Total Maintenance and Operations	6,187	7,000	7,000	7,000	-	0.00%
Total	\$ 843,126	\$ 981,740	\$ 981,740	\$ 1,043,394	\$ 61,654	6.28%
Staffing History	8.80	9.20	9.20	9.20		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - JAIL

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

FUND 100
164 - JAIL

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 223,862	\$ 248,835	\$ 248,835	\$ 268,575	\$ 19,740	7.93%
5102 Fringe Benefits	147,548	169,288	169,288	178,209	8,921	5.27%
5103 P/T Employees	114,626	108,783	108,783	113,747	4,964	4.56%
5104 Fringe Benefits P/T	32,776	31,954	31,954	32,573	619	1.94%
5105 Overtime	30,340	12,935	12,935	8,767	(4,168)	-32.22%
5107 P/T Overtime	11,612	-	-	-	-	0.00%
Total Salaries and Benefits	560,765	571,795	571,795	601,871	30,076	5.26%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,540	2,000	2,000	2,000	-	0.00%
5202 Operating Supplies	3,044	4,500	4,500	4,500	-	0.00%
5203 Fuel/Lube	24	1,200	1,200	1,200	-	0.00%
5206 Food/Staples	20,938	18,500	18,500	18,500	-	0.00%
5207 Vehicle Maintenance	11	500	500	500	-	0.00%
5209 Building & Grounds Maintenance	5,350	6,500	6,500	6,500	-	0.00%
5210 Professional & Special Services	5,330	3,500	3,500	3,500	-	0.00%
5216 Postage/Freight	635	500	500	500	-	0.00%
5217 Electricity	9,172	7,000	8,302	10,852	2,550	30.72%
5218 Water	551	600	600	600	-	0.00%
5219 Sewer	693	800	800	800	-	0.00%
5223 Liability Insurance	33,063	46,986	54,963	68,434	13,471	24.51%
5231 Tools/Equipment	1,682	2,000	2,000	2,000	-	0.00%
5236 Transportation	72	900	900	900	-	0.00%
5237 Subsistence	39	250	250	500	250	100.00%
5601 Uniform/Clothing Allowance	10,045	7,000	7,000	5,000	(2,000)	-28.57%
5603 Employee Training	1,000	1,000	1,000	3,000	2,000	200.00%
Total Maintenance and Operations	93,189	103,736	113,015	129,286	16,271	14.40%
<u>Capital Outlay, Transfers and Reserves</u>						
5903 C/O Building & Improvements	289	-	-	-	-	0.00%
5990 Transfers to Reserves	15,000	15,000	15,000	-	(15,000)	-100.00%
Total Capital Outlay, Transfers & Reserves	15,289	15,000	15,000	-	(15,000)	-100.00%
Total	\$ 669,243	\$ 690,531	\$ 699,810	\$ 731,157	31,347	4.48%
Staffing History	6.80	6.80	6.80	6.95		

LINE - ITEM EXPLANATIONS:

5206 Prisoner meal contract costs, estimated at normal prisoner man days.

Account Number Explanations: Sec G-17
Capital Outlay: See Section D for Details

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - ANIMAL CONTROL**

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

**FUND 100
165 - ANIMAL CONTROL**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted		
<u>Maintenance and Operations</u>							
5202	Operating Supplies	279	-	-	-	0.00%	
5203	Fuel/Lube	25,237	20,000	20,000	5,588	27.94%	
5206	Food/Staples	-	500	500	-	0.00%	
5208	Equipment Maintenance	-	1,000	1,000	-	0.00%	
5209	Building & Grounds Maintenance	2,460	3,000	3,000	-	0.00%	
5210	Professional & Special Services	101,850	106,943	106,943	5,347	5.00%	
5215	Communications	-	1,200	1,200	-	0.00%	
5217	Electricity	4,982	5,000	5,000	257	5.15%	
5218	Water	950	1,000	1,370	263	19.21%	
5219	Sewer	1,460	1,600	1,774	323	18.20%	
5220	Refuse/Disposal	493	500	500	-	0.00%	
5221	Property Insurance	1,196	1,341	1,341	27	2.04%	
5223	Liability Insurance	1,533	2,290	2,437	250	10.27%	
5244	Snow Removal	-	2,500	2,500	-	0.00%	
<u>Total Maintenance and Operations</u>		140,441	146,874	147,565	159,622	12,057	8.17%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Fleet Reserve	-	-	-	-	0.00%	
5990	Transfer to Debt Service	52,754	52,754	52,754	-	0.00%	
<u>Total Capital Outlay, Transfers & Reserves</u>		52,754	52,754	52,754	52,754	-	0.00%
Total		\$ 193,195	\$ 199,628	\$ 200,319	\$ 212,376	12,057	6.02%

LINE - ITEM EXPLANATIONS:

In 2006, a contract was issued for the operations of the Animal Shelter. Contract provisions = \$97,000 + 5% annual increase effective starting in January 2007.

5203 Includes an increase in fuel costs.

**Account Number Explanations: Sec G-17
Capital Outlay: See Section D for Details**

Debt	2009 Beg Ba	Principal	Interest	2009 End Bal
2005 Animal Shelter Loan	250,000	50,000	2,754	200,000

**CITY OF HOMER
2009 OPERATING BUDGET**

CONSOLIDATED PUBLIC WORKS INCLUDES: Administration, General Maintenance, Gravel Roads, Paved Roads, Snow Removal, Parks & Rec, Motor Pool, Eng-Inspection & Janitorial
(COST CENTERS: 170 - 178)

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 663,851	\$ 728,102	\$ 728,102	\$ 714,287	\$ (13,815)	-1.90%
5102 Fringe Benefits	456,914	518,122	518,122	479,285	(38,837)	-7.50%
5103 P/T Employees	52,954	100,837	100,837	99,715	(1,122)	-1.11%
5104 Fringe Benefits P/T	13,960	15,304	15,304	14,802	(502)	-3.28%
5105 Overtime	31,399	18,420	18,420	21,874	3,454	18.75%
5107 P/T Overtime	1,386	-	-	-	-	0.00%
Total Salaries and Benefits	1,220,465	1,380,785	1,380,785	1,329,963	-50,822	-3.68%
<u>Maintenance and Operations</u>						
5201 Office Supplies	5,665	3,700	3,700	3,700	-	0.00%
5202 Operating Supplies	95,348	149,750	149,750	151,750	2,000	1.34%
5203 Fuel/Lube	93,819	77,700	123,920	137,577	13,657	11.02%
5204 Chemicals	69,911	73,800	73,800	73,800	-	0.00%
5207 Veh/Boat Maintenance	118,335	103,695	103,695	125,000	21,305	20.55%
5208 Equipment Maintenance	6,006	9,600	9,600	10,500	900	9.38%
5209 Building & Grounds Maint.	42,045	42,320	42,320	42,320	-	0.00%
5210 Professional & Special Services	48,873	62,100	62,100	82,100	20,000	32.21%
5213 Survey/Appraisal	1,527	3,500	3,500	3,500	-	0.00%
5214 Rent & Leases	14,634	22,469	22,469	29,269	6,800	30.26%
5215 Communications	25,543	21,450	21,450	21,450	-	0.00%
5216 Postage/Freight	1,128	1,100	1,100	1,100	-	0.00%
5217 Electricity	42,196	41,750	44,086	51,610	7,524	17.07%
5218 Water	11,201	11,800	15,838	16,832	994	6.28%
5219 Sewer	14,347	14,000	16,796	14,000	(2,796)	-16.65%
5220 Refuse/Disposal	23,450	26,600	26,600	26,200	(400)	-1.50%
5221 Property Insurance	2,433	2,780	2,780	2,853	73	2.64%
5222 Auto Insurance	11,371	13,634	13,634	12,674	(960)	-7.04%
5223 Liability Insurance	24,658	28,344	47,329	31,863	(15,466)	-32.68%
5227 Advertising	1,143	1,800	1,800	1,800	-	0.00%
5231 Tools & Equipment	17,162	23,800	23,800	27,000	3,200	13.45%
5233 Computer/Related Items	675	1,000	1,000	-	(1,000)	-100.00%
5235 Memberships/Dues	562	1,100	1,100	1,100	-	0.00%
5236 Transportation	1,790	3,600	3,600	3,600	-	0.00%
5237 Subsistence	-	1,700	1,700	1,700	-	0.00%
5238 Printing/Binding	553	4,800	4,800	600	(4,200)	-87.50%
5251 Pioneer Beautification	733	618	618	618	-	0.00%
5252 Credit Card Expenses	-	80	80	80	-	0.00%
5282 City Hall Maintenance	2,389	3,500	3,500	3,500	-	0.00%
5283 Library Maintenance	11,872	12,000	12,000	12,000	-	0.00%
5284 Police Dept Maintenance	5,613	3,000	3,000	6,000	3,000	100.00%
5285 Fire Dept Maintenance	1,568	3,000	3,000	3,000	-	0.00%
5286 Old School Maintenance	8,926	9,500	9,500	9,500	-	0.00%
5287 Animal Shelter	3,869	2,000	2,000	3,500	1,500	75.00%
5292 City Hall Motor Pool Maintenance	4	1,000	1,000	1,000	-	0.00%
5293 Police Dept Motor Pool Maintenance	12,712	25,000	25,000	25,000	-	0.00%
5294 Fire Dept Motor Pool Maintenance	21,009	10,000	10,000	10,000	-	0.00%
5601 Clothing/Uniforms	4,215	3,800	3,800	4,400	600	15.79%
5602 Safety Equipment	5,059	5,150	5,150	5,450	300	5.83%
5603 Employee Training	11,169	10,600	10,600	14,500	3,900	36.79%
5604 Public Education	593	1,000	1,000	1,000	-	0.00%
Total Maintenance and Operations	784,106	838,140	912,515	973,446	60,931	6.68%
<u>Debt Payment</u>						
5607 Debt Payment	60,819	61,485	61,485	12,850	(48,635)	-79.10%
5608 Debt Payment Interest	3,311	2,646	2,646	840	(1,806)	-68.25%
Total Debt Payment	64,131	64,131	64,131	13,690	-50,441	-78.65%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfers to Reserves	161,641	171,541	171,541	68,616	(102,925)	-60.00%
Total Capital Outlay, Transfers and Reserves	161,641	171,541	171,541	68,616	\$(102,925)	-60.00%
Total	\$ 2,210,342	\$ 2,454,597	\$ 2,528,972	\$ 2,385,715	\$(143,257)	-5.66%
Staffing History	18.19	18.48	18.48	17.25		

LINE - ITEM EXPLANATIONS:

5214 - Additional Costs Incurred related to the Xerox Copier (\$4104) Fax Maint Agreement (\$1200)
MP2 Maint Agreement (\$1465)
5203 - Increase in fuel costs

Account Number Explanations: Sec. G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS ADMINISTRATION

Technical, clerical and administrative support for all Public Works Divisions. Provide necessary technical, administrative support as needed for other departments within the City.

Provide for planning, consultant selection, monitoring of design, bidding and construction management for all capital improvement projects within the City of Homer (Currently several LID's, Water/Sewer Master, Transportation Plan, and several subdivision's that are in planning stages.)

Responsibilities within the Public Works Department include supervision and administration of the Airport Terminal maintenance, general facility maintenance of all City owned buildings, gravel roads, paved streets, all parks and cemetery maintenance, mechanical support for all City owned vehicles & equipment, technical engineering, inspection and required permitting functions, campground management, fire hydrants, pump stations, maintenance of the Small Boat Harbor facility, Spit uplands, Docks and Grids.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
170 - PUBLIC WORKS ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 88,469	\$ 130,163	\$ 130,163	\$ 125,586	(4,577)	-3.52%
5102 Fringe Benefits	80,502	75,717	75,717	67,422	(8,295)	-10.95%
5103 P/T Employees	4,103	-	-	-	-	0.00%
5104 Fringe Benefits P/T	617	-	-	-	-	0.00%
5105 Overtime	468	370	370	370	-	0.00%
5107 P/T Overtime	150	-	-	-	-	0.00%
Total Salaries and Benefits	174,309	206,250	206,250	193,378	(12,872)	-6.24%
<u>Maintenance and Operations</u>						
5201 Office Supplies	3,769	2,500	2,500	2,500	-	0.00%
5202 Operating Supplies	1,602	2,500	2,500	2,500	-	0.00%
5208 Equipment Maintenance	237	1,100	1,100	1,000	(100)	-9.09%
5210 Professional & Special Services	1,280	3,000	3,000	3,000	-	0.00%
5214 Rents & Leases Expense	5,413	6,769	6,769	6,769	-	0.00%
5215 Communications	23,840	20,000	20,000	20,000	-	0.00%
5216 Postage/Freight	1,128	1,100	1,100	1,100	-	0.00%
5221 Property Insurance	2,433	2,780	2,780	2,853	73	2.64%
5222 Auto Insurance	11,371	13,634	13,634	12,674	(960)	-7.04%
5223 Liability Insurance	24,658	28,344	47,329	31,863	(15,466)	-32.68%
5227 Advertising	790	500	500	500	-	0.00%
5231 Tools/Equipment	255	1,400	1,400	1,400	-	0.00%
5235 Memberships/Dues	-	100	100	100	-	0.00%
5236 Transportation	51	1,000	1,000	1,000	-	0.00%
5237 Subsistence	-	1,000	1,000	1,000	-	0.00%
5602 Safety Equipment	525	350	350	350	-	0.00%
5603 Employee Training	1,145	1,500	1,500	4,500	3,000	200.00%
Total Maintenance and Operations	78,494	87,577	106,562	93,110	(13,452)	-12.62%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	141,541	141,541	141,541	56,616	(84,925)	-60.00%
Total Capital Outlay, Transfers & Reserves	141,541	141,541	141,541	56,616	(84,925)	-60.00%
<u>Debt Payment</u>						
5607 Debt Payment	60,819	61,485	61,485	12,850	(48,635)	-79.10%
5608 Debt Payment Interest	3,311	2,646	2,646	840	(1,806)	-68.25%
Total Debt Payment	64,131	64,131	64,131	13,690	(50,441)	-78.65%
Total	\$ 458,475	\$ 499,499	\$ 518,484	\$ 356,794	(161,690)	-31.19%
Staffing History	1.90	2.05	2.05	2.05		

LINE - ITEM EXPLANATIONS:

Additional Costs due to the rising costs of electric & fuel
5603 - Additional funds needed for training/education.

Account Number Explanations: Sec G-17
Capital Outlay: See Section D for Details

Debt Payments: See Section E for details

Dept	Reserve	2009 Beginning Balance	Transfer In	2009 Budgeted Expenditures	2009 Ending Balance
395	Depreciation Reserve	191,268	40,616		231,884
	2 Stage Snow Blower			65,000	
	Street Sweeper - Used			50,000	
					116,884
383	Fleet Reserve	320,700	16,000		336,700
	From Water Administration		-		
	From Sewer Administration		-		
					336,700
		2009 Beginning Balance	Principal	Interest	2009 Ending Balance
2006	Track Excavator/Loader	19,553	12,850	840	6,703
			12,850	840	6,703

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS GENERAL MAINTENANCE

Provides maintenance of City owned facilities at an acceptable level. Several of the buildings are showing their age and require constant attention.

Expenditures in this unit are expected to cover the costs associated with all routine maintenance requirements of the Homer Education & Recreation Center, Police Department, Animal Shelter, Fire Hall, Library, City Hall and Public Works, Port Maintenance, the public restrooms - heaters/ boilers, electrical, plumbing, & minor structural repairs

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

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
171 - PUBLIC WORKS GENERAL MAINTENANCE**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 95,873	\$ 92,108	\$ 92,108	\$ 98,531	\$ 6,423	6.97%
5102 Fringe Benefits	66,823	71,744	71,744	73,252	1,508	2.10%
5103 P/T Employees	1,899	12,064	12,064	22,717	10,653	88.30%
5104 Fringe Benefits P/T	1,817	2,180	2,180	3,953	1,773	81.33%
5105 Overtime	3,591	1,600	1,600	1,700	100	6.25%
5107 P/T Overtime	372	-	-	-	-	0.00%
Total Salaries and Benefits	170,374	179,696	179,696	200,153	20,457	11.38%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	7,059	6,500	6,500	6,500	-	0.00%
5203 Fuel/Lube	9,615	9,700	11,837	14,022	2,185	18.46%
5208 Equipment Maintenance	3,664	5,000	5,000	5,000	-	0.00%
5209 Building & Grounds Maintenance	13,967	10,000	10,000	10,000	-	0.00%
5210 Professional & Special Services	8,530	8,500	8,500	11,500	3,000	35.29%
5215 Communications	370	650	650	650	-	0.00%
5217 Electricity	17,529	17,750	19,537	24,379	4,842	24.78%
5218 Water	1,653	1,800	2,508	2,804	296	11.79%
5219 Sewer	2,688	3,000	3,343	3,000	(343)	-10.25%
5220 Refuse/Disposal	1,661	1,600	1,600	1,200	(400)	-25.00%
5231 Tools/Equipment	4,847	3,500	3,500	3,500	-	0.00%
5282 City Hall Maintenance	2,389	3,500	3,500	3,500	-	0.00%
5283 Library Maintenance	11,872	12,000	12,000	12,000	-	0.00%
5284 Police Department Maintenance	5,613	3,000	3,000	6,000	3,000	100.00%
5285 Fire Department Maintenance	1,568	3,000	3,000	3,000	-	0.00%
5286 Old School Maintenance	8,926	9,500	9,500	9,500	-	0.00%
5287 Animal Shelter Maintenance	3,869	2,000	2,000	3,500	1,500	75.00%
5602 Safety Equipment	3,613	3,100	3,100	3,100	-	0.00%
5603 Employee Training	2,252	3,500	3,500	3,500	-	0.00%
Total Maintenance and Operations	111,685	107,600	112,574	126,654	14,080	12.51%
Total	\$ 282,059	\$ 287,296	\$ 292,270	\$ 326,807	34,537	11.82%
Staffing History	2.51	2.53	2.53	2.55		

LINE - ITEM EXPLANATIONS:

5101 - 5107 Additional changes include re-allocations of Salary Budget(s) for PW/W&S
5210 Professional Services \$3,000 for Underground Fuel Storage Tank Inspection and Cathodic Protection Testing due every 3 years per ADEC regulations. \$8,500 for city wide HVAC inspection and cleaning.

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS GRAVEL ROADS

Provide for the adequate maintenance of the gravel roads within the City limits. Grading, dust control, signage, drainage ditch/culvert maintenance, ballpark access etc.

Costs associated with this unit include purchase of gravel, geo-textile fabric, geo-grid, culverts, dust control chemicals and equipment rental.

**FUND 100
172 - PUBLIC WORKS GRAVEL ROADS**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 19,177	\$ 15,920	\$ 15,920	\$ 16,861	\$ 941	5.91%
5102 Fringe Benefits	12,169	11,456	11,456	11,612	156	1.36%
5105 Overtime	585	200	200	200	-	0.00%
5106 Leave Cash Out	-	-	-	-	-	0.00%
Total Salaries and Benefits	31,931	27,576	27,576	28,673	1,097	3.98%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	17,581	49,500	49,500	49,500	-	0.00%
5204 Chemicals	27,836	32,000	32,000	32,000	-	0.00%
5214 Rents & Leases Expense	-	2,000	2,000	-	(2,000)	-100.00%
5227 Advertising	-	300	300	300	-	0.00%
5231 Tools/Equipment	1,297	2,500	2,500	2,500	-	0.00%
Total Maintenance and Operations	46,714	86,300	86,300	84,300	(2,000)	-2.32%
Total	\$ 78,645	\$ 113,876	\$ 113,876	\$ 112,973	(903)	-0.79%
Staffing History	0.37	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

- | | |
|-------------|---|
| 5101 - 5107 | Additional changes include re allocation of Salary Budget(s) for PW?W&S |
| 5202 | Represents road fabric, gravel and culvert pipe for road repairs and maintenance. |
| 5204 | Includes the purchase of calcium for roadway stabilization and dust control. |
| 5214 | Periodic small dozer rental. |
| 5231 | Replacement hand tools, chain saws, etc. |

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

GENERAL FUND - PUBLIC WORKS PAVED STREETS

Provides maintenance of paved roads within the City limits, including pavement and sidewalk repair & sweeping, signage, striping, asphalt crack sealing, drainage ditch/piping maintenance.

Associated costs include electrical costs for the streetlights and thaw wire electricity for Bay Avenue.

FUND 100
173 - PUBLIC WORKS PAVED STREETS

		FY2007	FY2008	FY2008	FY 2009	Difference Between	
		Actual	Adopted	Amended	Adopted	2008 Amended & 2009	Adopted
			Budget	Budget	Budget		
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 52,560	\$ 47,759	\$ 47,759	\$ 50,582	\$ 2,823	5.91%
5102	Fringe Benefits	33,103	34,368	34,368	34,837	469	1.36%
5105	Overtime	1,008	350	350	350	-	0.00%
5106	Leave Cash Out	-	-	-	-	-	0.00%
Total Salaries and Benefits		86,671	82,477	82,477	85,769	3,292	3.99%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	21,009	27,000	27,000	27,000	-	0.00%
5210	Professional & Special Services	3,952	3,000	3,000	10,000	7,000	233.33%
5217	Electricity	16,370	15,000	15,000	15,906	906	6.04%
5227	Advertising	-	200	200	200	-	0.00%
5231	Tools/Equipment	1,922	2,000	2,000	2,000	-	0.00%
Total Maintenance and Operations		43,254	47,200	47,200	55,106	7,906	16.75%
Total		\$ 129,925	\$ 129,677	\$ 129,677	\$ 140,874	11,197	8.63%
Staffing History		1.01	0.90	0.90	0.90		

LINE - ITEM EXPLANATIONS:

5101 - 5107	Additional changes include re-allocation of Salary Budget(s) for PW/W&S
5202	Includes purchase of asphalt, patching, crack sealing materials, sidewalk & crosswalk maintenance.
5210	Outsourcing Sidewalk Repair

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

GENERAL FUND - PUBLIC WORKS SNOW REMOVAL

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

FUND 100
174 - PUBLIC WORKS SNOW REMOVAL

		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 46,242	\$ 51,257	\$ 51,257	\$ 50,607	\$ (650)	-1.27%
5102	Fringe Benefits	31,648	34,527	34,527	34,847	320	0.93%
5105	Overtime	16,927	11,400	11,400	11,400	-	0.00%
	<u>Total Salaries and Benefits</u>	94,817	97,184	97,184	96,853	(331)	-0.34%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	21,892	35,000	35,000	35,000	-	0.00%
5204	Chemicals	42,075	41,800	41,800	41,800	-	0.00%
5214	Rents & Leases Expense	9,221	13,200	13,200	20,000	6,800	51.52%
5227	Advertising	-	400	400	400	-	0.00%
5231	Tools/Equipment	1,442	6,750	6,750	6,750	-	0.00%
	<u>Total Maintenance and Operations</u>	74,631	97,150	97,150	103,950	6,800	7.00%
	Total	\$ 169,448	\$ 194,334	\$ 194,334	\$ 200,803	6,469	3.33%
	Staffing History	0.75	0.90	0.90	0.75		

LINE - ITEM EXPLANATIONS:

5101 - 5107 Additional changes include re-allocation of Salary Budget(s) for PW/W&S
 5202 Winter sand purchases.
 5204 Calcium Chloride purchase for sand stockpile.
 5214 Snow hauling contracts and costs for snow dumpsite lease/maintenance

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS PARKS & RECREATION

Enhance the beauty and functionality of the parks, City property, trails and camping areas within the City of Homer. Administer the Homer Beautification Project and coordinating efforts with the Community Schools, Trails Committee and various organizations.

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

Expenditures reflect the costs for public restroom maintenance, operating supplies & outhouse pumping, dumpster service, lawn care tools and vandalism repairs.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
175 - PARKS/RECREATION/CEMETARY**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 125,005	\$ 94,895	\$ 94,895	\$ 105,933	11,038	11.63%
5102 Fringe Benefits	63,798	69,320	69,320	70,023	703	1.01%
5103 P/T Employees	44,803	79,447	79,447	76,998	(2,449)	-3.08%
5104 Fringe Benefits P/T	11,135	11,439	11,439	10,849	(590)	-5.16%
5105 Overtime	4,118	1,500	1,500	1,520	20	1.33%
5107 P/T Overtime	551	-	-	-	-	0.00%
Total Salaries and Benefits	249,411	256,601	256,601	265,322	8,721	3.40%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	12,341	11,000	11,000	13,000	2,000	18.18%
5203 Fuel/Lube	13,682	8,000	24,596	22,821	(1,775)	-7.22%
5208 Equipment Maintenance	108	1,000	1,000	1,000	-	0.00%
5209 Building & Grounds Maintenance	28,054	32,320	32,320	32,320	-	0.00%
5210 Professional & Special Services	24,128	33,000	33,000	38,000	5,000	15.15%
5214 Rents & Leases Expense	-	500	500	2,500	2,000	400.00%
5215 Communications	1,334	800	800	800	-	0.00%
5217 Electricity	8,296	9,000	9,549	11,325	1,776	18.60%
5218 Water	9,548	10,000	13,330	14,028	698	5.24%
5219 Sewer	11,659	11,000	13,454	11,000	(2,454)	-18.24%
5220 Refuse/Disposal	21,788	25,000	25,000	25,000	-	0.00%
5227 Advertising	352	400	400	400	-	0.00%
5231 Tools/Equipment	1,136	1,350	1,350	4,350	3,000	222.22%
5235 Memberships/Dues	230	500	500	500	-	0.00%
5236 Transportation	207	500	500	500	-	0.00%
5237 Subsistence	-	500	500	500	-	0.00%
5251 Pioneer Beautification	733	618	618	618	-	0.00%
5252 Credit Card Expense	-	80	80	80	-	0.00%
5601 Uniform/Clothing Allowance	154	300	300	300	-	0.00%
5603 Employee Training	943	1,000	1,000	1,000	-	0.00%
5604 Public Education	593	1,000	1,000	1,000	-	0.00%
Total Maintenance and Operations	135,285	147,868	170,797	181,042	10,246	6.00%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to	20,100	30,000	30,000	12,000	(18,000)	-60.00%
Total Capital Outlay, Transfers & Reserves	20,100	30,000	30,000	12,000	(18,000)	-60.00%
Total	\$ 404,796	\$ 434,469	\$ 457,398	\$ 458,364	967	0.21%

Staffing History

4.44 5.60 5.60 4.60

LINE - ITEM EXPLANATIONS:

Revenues anticipated to be generated by Parks, Recreation & Cemetery are:
 Spit Camping Fees - \$175,000, City Campground Fees - \$20,000, Cemetery Plots - \$5,000.
 5101 - 5107 Additional changes include re-allocation of Salary Budget(s) for PW/W&S
 5202 Costs of T-paper & supplies have gone up- suppliers reference rising fuel/fright costs.
 5203 Reflects higher fuel costs.
 5209 Dust control for park areas/parking lots, Cemetery , Hickerson,Pioneer, Hornaday parking lots.
 5210 Mowing contract increase \$20,520 (out for contract 2007, includes, Jack Gist).
 Pumping contract for outhouses, includes extra \$5,000 for winter potty rental
 5214 Rents for Port potties - Marina Park.
 5220 Dumpsters for Hillside/Bishop Beach dumpsters, including \$22,000 for Spit Uplands.

Account Number Explanations: Sec G-17

Dept	Reserve	2009 Beg Bal	Transfers In	Expenditures	2009 End Bal
385	Depreciation Reserve	65,814	12,000		77,814
	Jersey Barriers			5,000	72,814

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS MOTOR POOL

Provide services for the repair and maintenance of all City owned vehicles & equipment. Mechanical services for light duty and heavy construction equipment.

Costs reflect the replacement of aged equipment and the purchase of new equipment as required.

**FUND 100
176 - PUBLIC WORKS MOTOR POOL**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 102,675	\$ 102,526	\$ 102,526	\$ 108,572	\$ 6,046	5.90%
5102 Fringe Benefits	66,009	76,773	76,773	76,062	(711)	-0.93%
5105 Overtime	1,333	1,000	1,000	1,000	-	0.00%
<u>Total Salaries and Benefits</u>	170,018	180,299	180,299	185,634	5,335	2.96%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	(156)	3,250	3,250	3,250	-	0.00%
5203 Fuel/Lube	70,476	60,000	87,487	100,734	13,246	15.14%
5207 Vehicle/Boat Maintenance	118,335	103,695	103,695	125,000	21,305	20.55%
5209 Building & Grounds Maintenance	2	-	-	-	-	0.00%
5210 Professional & Special Services	100	2,100	2,100	2,100	-	0.00%
5231 Tools/Equipment	4,833	4,800	4,800	5,000	200	4.17%
5292 City Hall Motor Pool Maintenance	4	1,000	1,000	1,000	-	0.00%
5293 Police Dept Motor Pool Maintenance	12,712	25,000	25,000	25,000	-	0.00%
5294 Fire Dept Motor Pool Maintenance	21,009	10,000	10,000	10,000	-	0.00%
5601 Uniform/Clothing Allowance	4,062	3,500	3,500	4,100	600	17.14%
5602 Safety Equipment	721	700	700	1,000	300	42.86%
5603 Employee Training	5,304	3,000	3,000	3,000	-	0.00%
<u>Total Maintenance and Operations</u>	237,403	217,045	244,532	280,184	35,651	14.58%
Total	\$ 407,421	\$ 397,344	\$ 424,831	\$ 465,818	40,986	9.65%
Staffing History	2.20	2.05	2.05	2.05		

LINE - ITEM EXPLANATIONS:

5101 - 5107	Additional changes include re-allocation of Salary Budget(s) for PW/W&S
5203	Reflect increased fuel costs.
5207 - 5294	Increased for the additional cost of maintenance on expanded fleet and aging equipment.
Sys.Mgr:	Computer/Application Upgrades - (2 Computers - \$1,000)

Account Number Explanations: Sec G-17

Capital Outlay: Sec D

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - PUBLIC WORKS ENGINEERING/INSPECTION

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

Review of all Capital Projects either performed as City Stand Alone Projects or projects constructed in conjunction with other agencies. Prepare requests for professional services, plan, review and coordinate design; and procure bids for construction. Includes contract management/job file management.

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

Provides the drawings for new projects; computer modeling for the water and sewer system.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 100
177 - PUBLIC WORKS ENGINEERING/INSPECTION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 77,929	\$ 136,043	\$ 136,043	\$ 97,994	(38,049)	-27.97%
5102 Fringe Benefits	52,241	90,802	90,802	61,181	(29,621)	-32.62%
5105 Overtime	1,743	1,500	1,500	1,500	-	0.00%
Total Salaries and Benefits	131,912	228,345	228,345	160,676	(67,669)	-29.63%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,896	1,200	1,200	1,200	-	0.00%
5202 Operating Supplies	2,947	3,000	3,000	3,000	-	0.00%
5210 Professional & Special Services	2,013	2,500	2,500	2,500	-	0.00%
5213 Survey/Appraisal	1,527	3,500	3,500	3,500	-	0.00%
5231 Tools/Equipment	737	500	500	500	-	0.00%
5233 Computers and Related Items	675	1,000	1,000	-	(1,000)	-100.00%
5235 Memberships/Dues	332	500	500	500	-	0.00%
5236 Transportation	-	600	600	600	-	0.00%
5237 Subsistence	-	200	200	200	-	0.00%
5238 Printing/Binding	553	4,800	4,800	600	(4,200)	-87.50%
5602 Safety Equipment	200	500	500	500	-	0.00%
5603 Employee Training	1,525	1,600	1,600	2,500	900	56.25%
Total Maintenance and Operations	12,406	19,900	19,900	15,600	(4,300)	-21.61%
Total	\$ 144,317	\$ 248,245	\$ 248,245	\$ 176,276	(71,969)	-28.99%
Staffing History	1.50	2.30	2.30	2.30		

LINE - ITEM EXPLANATIONS:

5603 Additional Training needed.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
GENERAL FUND - JANITORIAL

Provides janitorial services for all City buildings. Janitorial services were transferred from the Personnel Division to the Public Works Department in 2006.

Expenditures reflect the cost of supplies & equipment needed to accomplish routine cleaning of the City offices.

FUND 100
178 - JANITORIAL

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 55,921	\$ 57,431	\$ 57,431	\$ 59,623	2,192	3.82%
5102 Fringe Benefits	50,623	53,415	53,415	50,048	(3,367)	-6.30%
5103 P/T Employees	2,149	9,326	9,326	-	(9,326)	-100.00%
5104 Fringe Benefits P/T	391	1,685	1,685	-	(1,685)	-100.00%
5105 Overtime	1,625	500	500	3,834	3,334	666.80%
5107 P/T Overtime	313	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	111,022	122,357	122,357	113,505	(8,852)	-7.23%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	11,072	12,000	12,000	12,000	-	0.00%
5203 Fuel/Lube	46	-	-	-	-	0.00%
5208 Equipment Maintenance	1,998	2,500	2,500	3,500	1,000	40.00%
5209 Building & Grounds Maintenance	22	-	-	-	-	0.00%
5210 Professional & Special Services	8,871	10,000	10,000	15,000	5,000	50.00%
5231 Tools/Equipment	692	1,000	1,000	1,000	-	0.00%
5236 Transportation	1,533	1,500	1,500	1,500	-	0.00%
5602 Safety Equipment	-	500	500	500	-	0.00%
<u>Total Maintenance and Operations</u>	24,234	27,500	27,500	33,500	6,000	21.82%
Total	\$ 135,256	\$ 149,857	\$ 149,857	\$ 147,005	(2,852)	-1.90%
Staffing History	1.88	2.15	2.15	1.75		

LINE - ITEM EXPLANATIONS:

5107 - Increase in Overtime for staff coverage.

5210 Includes the cost of cleaning windows and professional carpet cleaning for each/all offices.

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

GENERAL FUND - CITY CONTRIBUTIONS

This budget includes contributions to Non-Profit organizations. Each year the City receives requests from many non-profit organizations. In FY2001 the City Council opened an account with the Homer Foundation to administer gifts to the Non-Profits.

**FUND 100
350 - CITY CONTRIBUTIONS**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Maintenance and Operations</u>						
5801 Museum	\$ 90,000	\$ 90,000	\$ 90,000	\$ 85,000	(5,000)	-5.56%
5804 Homer Chamber of Commerce	5,000	-	-	-	-	0.00%
5813 North Pacific Fisheries	-	-	700	-	(700)	-100.00%
5814 Homer Hockey/Foundation	-	-	50,000	-	(50,000)	-100.00%
5830 Homer Foundation	50,000	70,000	70,000	25,000	(45,000)	-64.29%
<u>Total Maintenance and Operations</u>	145,000	160,000	210,700	110,000	(100,700)	-47.79%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to	25,000	-	-	-	-	0.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	25,000	-	-	-	-	0.00%
Total	\$ 170,000	\$ 160,000	\$ 210,700	\$ 110,000	(100,700)	-47.79%

LINE - ITEM EXPLANATIONS:

5804 Homer Chamber of Commerce has been moved to the Economic Development Budget and will be reflected in Account '5210'.

Other Donations:
Pier One Theater is leased out for \$1 a year
Boys & Girls Club pays no rents for the use of the old school facilities.

Tax Exemptions for the following organizations:
Homer Chamber of Commerce \$ 3,076
Homer Senior Citizens \$28,330

THIS PAGE WAS INTENTIONALLY LEFT BLANK



"WHERE THE LAND ENDS AND THE SEA BEGINS"

Enterprise Funds

City of Homer
2009 Operating Budget

COMBINED REVENUES AND EXPENSES			
ENTERPRISE FUNDS			
Adopted Budget			
	Water/Sewer Fund	Port & Harbor Fund	Total Enterprise Funds
Revenue			
Total Operating Revenue	\$ 3,277,986	\$ 2,960,550	\$ 6,238,536
Operating Expenses before Depreciation:			
Personnel	1,719,991	1,658,634	3,378,625
Operations & Maintenance	912,104	1,043,566	1,955,670
Debt Service	46,264	212,765	259,029
Other Charges	467,317	406,541	873,858
Total Operating Expenses	3,145,676	3,321,506	6,467,181
Operating Income before Depreciation:	132,310	(360,956)	(228,645)
Depreciation Expense	1,996,447	1,407,716	3,404,163
Earnings from Operations	(1,864,137)	(1,768,672)	(3,632,808)
Total Non - Operating Revenue	44,077	420,637	464,714
Earnings before contributions & transfers	\$ (1,820,060)	\$ (1,348,035)	\$ (3,168,094)
Capital Contributions	1,188,015	1,379,970	2,567,985
Reserves	100,000	354,530	454,530
Leave Cash Out Bank	37,439	49,339	86,778
Change in Net Assets	(769,484)	(371,934)	(1,141,418)
Beginning Net Assets	\$ 7,799,133	\$ 5,433,073	\$ 13,232,206
Ending Net Assets	\$ 7,029,649	\$ 5,061,139	\$ 12,090,788

**City of Homer
2009 Operating Budget**

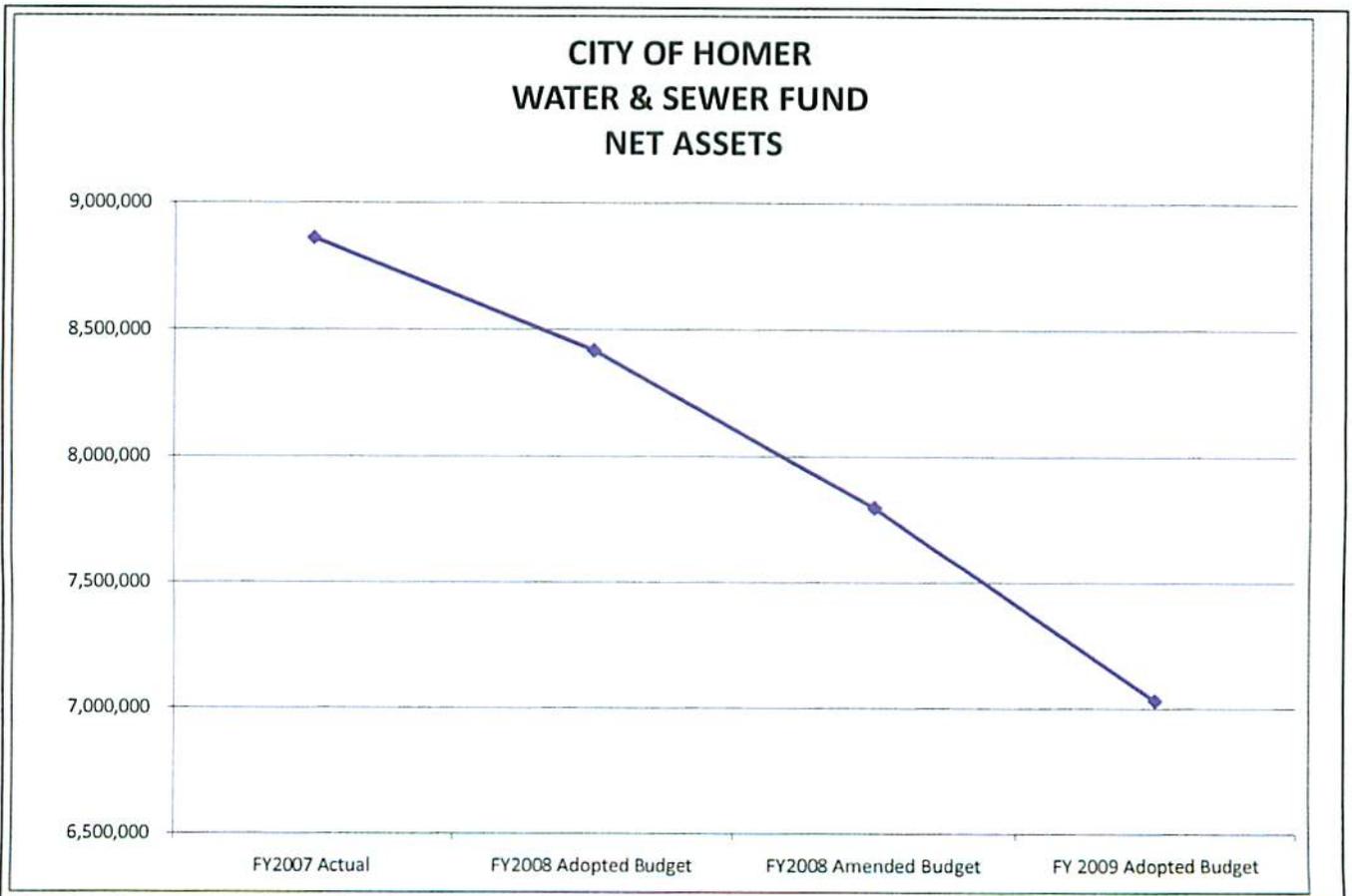
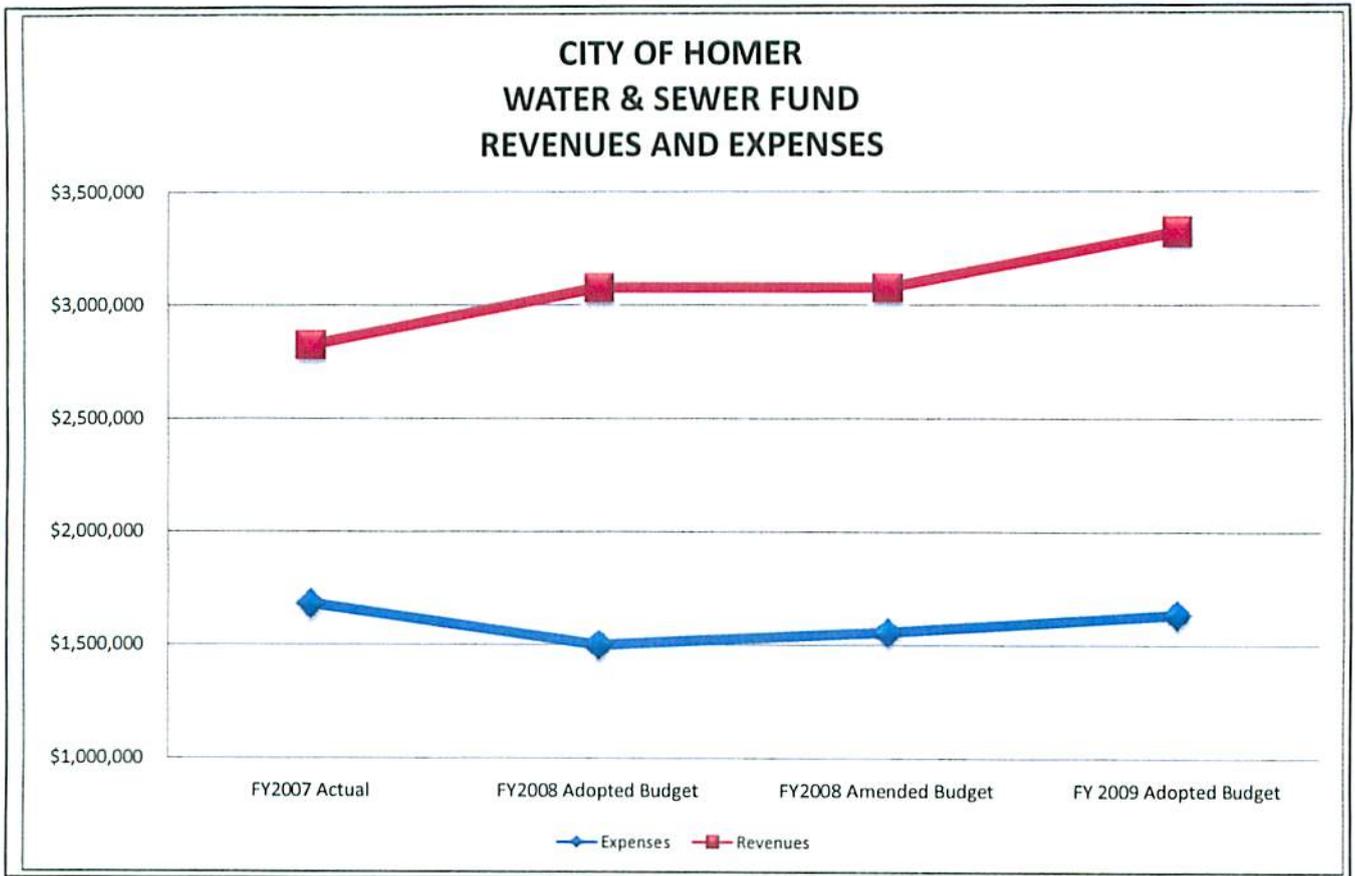
	REGULAR POSITIONS			SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			CAPITAL OUTLAYS, TRANSFERS & RESERVES		
	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)
Public Works Water System												
400 Administration	2.86	2.15	-0.71	\$ 215,841	\$ 213,231	\$ (2,610)	\$ 87,208	\$ 92,602	\$ 5,394	\$ 64,893	\$ 65,901	\$ 1,008
401 Treatment Plant	2.05	2.00	-0.05	181,491	172,925	(8,566)	94,900	126,884	31,984	-	-	-
402 Treatment Plant Testing	0.30	0.30	0.00	31,406	26,385	(5,021)	17,000	17,000	-	-	-	-
403 Pump Station	0.40	0.40	0.00	30,922	29,691	(1,231)	43,500	65,045	21,545	-	-	-
404 Distributions System	1.90	2.25	0.35	211,029	247,505	36,476	46,000	88,742	42,742	-	-	-
405 Reservoir	0.60	0.50	-0.10	43,448	46,610	3,162	15,300	15,300	-	-	-	-
406 Meters	0.95	0.95	0.00	86,427	103,380	16,953	16,350	16,350	-	-	-	-
407 Hydrants	0.95	0.95	0.00	72,256	90,700	18,444	9,500	9,500	-	-	-	-
Total Water System	10.01	9.50	-0.51	\$ 872,820	\$ 930,427	\$ 57,607	\$ 329,758	\$ 431,423	\$ 101,665	\$ 64,893	\$ 65,901	\$ 1,008
Public Works Sewer System												
500 Administration	3.19	2.05	-1.14	\$ 209,200	\$ 205,690	\$ (3,510)	\$ 89,297	\$ 101,268	\$ 11,971	\$ 89,944	\$ 71,538	\$ (18,406)
501 Plant Operation	2.55	2.50	-0.05	257,822	230,727	(27,095)	180,850	293,290	112,440	-	-	-
502 Sewer Testing	0.35	0.60	0.25	62,579	55,409	(7,170)	7,000	7,000	-	-	-	-
503 Pump/Lift Stations	0.95	1.60	0.65	89,692	149,372	59,680	41,000	42,323	1,323	-	-	-
504 Collection System	1.40	1.55	0.15	125,099	148,365	23,266	15,800	36,800	21,000	-	-	-
Total Sewer System	8.44	8.30	-0.14	\$ 744,392	\$ 789,563	\$ 45,171	\$ 333,947	\$ 480,681	\$ 146,734	\$ 89,944	\$ 71,538	\$ (18,406)
Port & Harbor Fund												
600 Administration	4.24	4.40	0.24	\$ 367,507	\$ 360,975	\$ (6,532)	\$ 186,272	\$ 206,530	\$ 20,258	\$ 42,224	\$ 79,339	\$ 37,115
601 Harbor	10.32	6.55	3.27	537,373	538,559	1,186	341,500	386,851	45,351	68,901	68,901	-
602 Main Dock	0.30	0.50	0.00	31,344	31,401	57	7,400	7,571	171	50,000	50,000	-
603 Fish Dock	4.60	4.10	0.70	400,963	378,616	(22,347)	180,300	276,558	96,258	150,046	150,046	-
604 Deep Water Dock	1.07	0.50	0.72	36,506	36,351	(155)	6,750	6,721	(29)	48,583	48,583	-
605 Outfall Line	0.00	0.00	0.00	-	-	-	2,750	3,750	1,000	2,000	2,000	-
606 Fish Grinder	0.00	0.00	0.00	-	-	-	21,100	21,100	-	5,000	5,000	-
610 Admin. Maintenance	0.40	0.40	-0.10	52,581	43,158	(9,423)	6,900	7,600	700	-	-	-
611 Harbor Maintenance	2.15	2.55	-0.11	197,987	211,903	13,916	93,400	107,684	14,284	-	-	-
612 Pioneer Dock Maintenance	0.30	0.40	0.08	33,008	28,636	(4,372)	7,000	9,500	2,500	-	-	-
614 DWD Maintenance	0.30	0.40	0.10	33,408	29,036	(4,372)	6,750	9,700	2,950	-	-	-
Total Port & Harbor Fund	23.68	19.80	4.91	\$ 1,690,677	\$ 1,658,634	\$ (32,043)	\$ 880,122	\$ 1,043,666	\$ 183,444	\$ 366,754	\$ 403,869	\$ 37,115
Total Enterprise Funds Operations	42.13	37.60	4.26	\$ 3,307,889	\$ 3,378,624	\$ 70,735	\$ 1,523,627	\$ 1,955,670	\$ 431,843	\$ 521,591	\$ 541,308	\$ 19,717

City of Homer
2009 Operating Budget

RECAPTULATCON OF DEPARTMENT BUDGETS

DEBT SERVICES			G/F ADMINISTRATIVE			BUDGET			
FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	FY2008 Adopted Budget	FY 2009 Proposed Budget	Increase (Decrease)	
\$ 23,133	\$ 23,132	\$ (1)	208,205	183,822	\$ (24,383)	\$599,280	\$578,689	(20,591)	Public Works Water System
-	-	-	-	-	-	276,391	299,809	23,418	400 Administration
-	-	-	-	-	-	48,406	43,385	(5,021)	401 Treatment Plant
-	-	-	-	-	-	74,422	94,735	20,313	402 Treatment Plant Testing
-	-	-	-	-	-	257,029	336,247	79,218	403 Pump Station
-	-	-	-	-	-	58,748	61,910	3,162	404 Distributions System
-	-	-	-	-	-	102,777	119,730	16,953	405 Reservoir
-	-	-	-	-	-	81,756	100,200	18,444	406 Meters
-	-	-	-	-	-	-	-	-	407 Hydrants
\$ 23,133	\$ 23,132	\$ (1)	\$208,205	183,822	(24,383)	\$1,488,809	\$1,634,705	(182,938)	Total Water System
\$ 23,132	\$ 23,132	\$ 0	\$289,489	283,494	(5,995)	\$701,062	\$685,123	(15,939)	Public Works Sewer System
-	-	-	-	-	-	438,672	524,016	85,344	500 Administration
-	-	-	-	-	-	69,579	62,409	(7,170)	501 Plant Operation
-	-	-	-	-	-	130,692	191,696	61,004	502 Sewer Testing
-	-	-	-	-	-	140,899	185,165	44,266	503 Pump/Lift Stations
-	-	-	-	-	-	-	-	-	504 Collection System
\$ 23,132	\$ 23,132	\$ 0	\$289,489	283,494	(5,995)	\$1,480,904	\$1,648,409	(328,662)	Total Sower System
\$ 218,060	\$ 212,765	\$ (5,295)	409,475	406,541	(2,934)	\$1,223,538	\$1,266,150	42,612	Port & Harbor Fund
-	-	-	-	-	-	947,774	994,311	46,537	600 Administration
-	-	-	-	-	-	88,744	88,972	228	601 Harbor
-	-	-	-	-	-	731,309	805,220	73,911	602 Main Dock
-	-	-	-	-	-	91,839	91,655	(184)	603 Fish Dock
-	-	-	-	-	-	4,750	5,750	1,000	604 Deep Water Dock
-	-	-	-	-	-	28,100	26,100	(2,000)	605 Outfall Line
-	-	-	-	-	-	59,481	50,758	(8,723)	606 Fish Grinder
-	-	-	-	-	-	291,387	319,586	28,199	610 Admin. Maintenance
-	-	-	-	-	-	40,008	38,136	(1,872)	611 Harbor Maintenance
-	-	-	-	-	-	40,158	38,736	(1,422)	612 Pioneer Dock Maintenance
-	-	-	-	-	-	-	-	-	614 DWD Maintenance
\$ 218,060	\$ 212,765	\$ (5,295)	\$409,475	406,541	(2,934)	\$3,545,088	\$3,725,375	(68,972)	Total Port & Harbor Fund
\$ 264,325	\$ 259,029	\$ (5,296)	\$907,169	873,858	(33,311)	\$6,524,801	\$7,008,489	(580,872)	Total Enterprise Funds

City of Homer
2009 Operating Budget



Net Assets = An equity account reflecting the accumulated earnings of an enterprise fund or internal service fund. (Assets - Liabilities = Net Assets)

City of Homer
2009 Operating Budget

FUND: 200 WATER/SEWER FUND						
FUND BUDGET:						
	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	FY2010 Projection	FY2011 Projection
Revenue						
Water Revenue	\$ 1,199,744	\$ 1,264,448	\$ 1,551,179	\$ 1,852,978	\$ 1,890,038	\$ 1,927,838
Sewer Revenue	1,380,994	1,419,399	1,481,556	1,730,179	1,764,783	1,800,078
Total Operating Revenue:	\$ 2,683,847	\$ 3,032,735	\$ 3,032,735	\$ 3,277,986	\$ 3,343,546	\$ 3,343,546
Operating Expenses before Depreciation :						
Personnel	\$ 1,668,821	\$ 1,617,214	\$ 1,617,214	\$ 1,719,991	\$ 1,754,391	\$ 1,789,479
Operations & Maintenance	742,817	663,704	805,683	912,104	930,346	948,953
Debt Service	13,183	46,266	46,266	46,264	47,190	48,134
Other Charges (Administrative Costs)	567,923	497,694	497,694	467,317	476,663	486,196
Total Operating Expenses	\$ 2,992,743	\$ 2,824,878	\$ 2,966,857	\$ 3,145,676	\$ 3,208,590	\$ 3,272,762
Operating Income before Depreciation:	(308,896)	207,857	65,878	132,310	134,956	70,784
Depreciation Expense	2,016,613	1,726,379	1,762,379	1,996,447	1,744,755	1,744,755
Earnings from Operations	\$ (2,325,509)	\$ (1,518,522)	\$ (1,696,501)	\$ (1,864,137)	\$ (1,609,799)	\$ (1,673,971)
Total Non - Operating Revenue	140,091	44,077	44,077	44,077	44,959	44,959
Earnings before contributions & transfers	\$ (2,185,418)	\$ (1,474,445)	\$ (1,652,424)	\$ (1,820,060)	\$ (1,564,840)	\$ (1,629,012)
Capital Contributions	1,118,516	1,188,015	1,188,015	1,188,015	1,188,015	1,188,015
Reserves	440,000	100,000	100,000	100,000	300,000	400,000
Leave Cash Out Bank	22,704	54,837	54,837	37,439	38,188	38,188
Change in Net Assets	(1,529,606)	(441,267)	(619,246)	(769,484)	(715,013)	(879,185)
Beginning Net Assets	8,670,207	8,859,645	8,418,379	7,799,133	7,029,649	6,314,636
Fixed Asset Adj for Contributed Assets	1,719,044					
Ending Net Assets	8,859,645	8,418,379	7,799,133	7,029,649	6,314,636	5,435,451

City of Homer
2009 Operating Budget

Fund 200

400 Water & 500 Sewer Fund Revenues

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Water Revenue						
Operating Revenue:						
4616 Metered Sales Residential	\$ 557,918	\$ 440,733	\$ 440,733	\$ 442,759		
4617 Metered Sales Commercial	660,365	1,074,624	1,074,624	1,280,745		
4618 Metered Sales Industrial	14,282	-	-	-		
4661 Connection Fees	12,435	12,518	12,518	16,975		
4662 Services & Meters	19,448	23,304	23,304	26,542		
Total Operating Revenue	1,264,448	1,551,179	1,551,179	1,767,021	215,842	13.91%
Non- Operating Revenue						
4801 Interest on Investments	69,863	36,008	36,008	36,008		
4802 Penalty & Interest (Utilities)	2,737	8,069	8,069	8,069		
4527 PERS Revenue	67,491	-	-	-		
Operating Revenue	140,091	44,077	44,077	44,077	-	0.00%
Total Water Revenue	\$ 1,404,540	\$ 1,595,256	\$ 1,595,256	\$ 1,811,098	215,842	13.53%
Sewer Revenue						
Operating Revenue						
4616 Metered Sales	741,407	541,646	541,646	526,633		
4617 Meter Sales Commercial	635,757	917,904	917,904	950,558		
4618 Meter sales Industrial	23,970	-	-	11,877		
4619 Inspection Fees	-	-	-	-		
4662 Services & Meters	14,800	18,506	18,506	18,397		
4701 RV Dump Station	3,465	3,500	3,500	3,500		
Total Operating Revenue	1,419,399	1,481,556	1,481,556	1,510,965	29,409	1.99%
NON-OPERATING REVENUE:						
4801 Interest on Investments	-	-	-	-		
Total Non-Operating Revenues	-	-	-	-		
Total Sewer Revenue	\$ 1,419,399	\$ 1,481,556	\$ 1,481,556	\$ 1,510,965	29,409	1.99%
Operating Transfers						
Total Operating Revenue	\$ 2,683,847	\$ 3,032,735	\$ 3,032,735	\$ 3,277,986		
Total Non-Operating Revenue	\$ 140,091	\$ 44,077	\$ 44,077	\$ 44,077		
Total Water & Sewer Revenues	\$ 2,823,939	\$ 3,076,812	\$ 3,076,812	\$ 3,322,063	245,251	7.97%

City of Homer
2009 Operating Budget

**FUND 200 WATER
EXPENDITURE SUMMARY BY LINE ITEM**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Salaries and Benefits						
5101 Permanent Employees	474,970	487,634	487,634	536,119	48,485	9.94%
5102 Fringe Benefits	344,524	351,622	351,622	361,577	9,955	2.83%
5103 Part Time Employees	3,536	6,599	6,599	5,900	(699)	-10.60%
5104 P/T Fringe Benefits	461	966	966	831	(135)	-13.95%
5105 Overtime	42,817	26,000	26,000	26,000	-	0.00%
Total Salaries and Benefits	866,309	872,821	872,821	930,427	\$ 57,606	6.60%
Maintenance and Operations						
5201 Office Supplies	666	1,500	1,500	1,500	-	0.00%
5202 Operating Supplies	55,220	44,300	44,300	44,300	-	0.00%
5203 Fuel/Lube	19,551	12,000	23,622	35,879	12,257	51.89%
5204 Chemicals	26,325	29,000	29,000	29,000	-	0.00%
5207 Vehicle/Boat Maintenance	212	1,200	1,200	1,200	-	0.00%
5208 Equipment Maintenance	26,015	41,300	41,300	41,500	200	0.48%
5209 Building & Grounds Maintenance	2,538	12,000	12,000	12,000	-	0.00%
5210 Professional & Special Services	17,956	33,600	33,600	33,600	-	0.00%
5211 Accounting/Auditing	2,200	5,489	9,059	7,274	(1,785)	-19.70%
5213 Survey/Appraisal	750	1,200	1,200	1,200	-	0.00%
5214 Rents & Leases	-	2,000	2,000	2,000	-	0.00%
5215 Communications	5,972	4,500	4,500	4,500	-	0.00%
5216 Postage/Freight	3,796	2,000	2,000	2,000	-	0.00%
5217 Electricity	93,331	61,900	104,769	136,292	31,523	30.09%
5221 Property Insurance	11,156	12,595	12,595	12,853	258	2.05%
5222 Auto Insurance	11,372	11,934	12,299	12,674	376	3.06%
5223 Liability Insurance	16,699	18,964	18,964	21,116	2,152	11.35%
5226 Testing/Analysis	10,554	6,200	6,200	6,200	-	0.00%
5227 Advertising	469	700	700	700	-	0.00%
5231 Tools/Equipment	10,263	12,500	12,500	10,500	(2,000)	-16.00%
5233 Computer Related Items	240	275	275	0	(275)	-100.00%
5234 Recording/Permit Fees	150	1,500	1,500	1,500	-	0.00%
5235 Memberships/Dues	774	1,000	1,000	1,535	535	53.50%
5252 Credit Card Expense	1,388	-	-	-	-	0.00%
5259 Amount to be reimbursed	4,785	-	-	-	-	0.00%
5602 Safety Equipment	1,243	2,000	2,000	2,000	-	0.00%
5603 Employee Training	3,457	10,100	10,100	10,100	-	0.00%
5606 Bad Debt Expense	4,078	-	-	-	-	0.00%
Total Maintenance & Operations	331,159	329,757	388,181	431,423	43,241	11.14%
Capital Outlay, Transfers and Reserves						
5990 Transfers To Reserves	220,000	50,000	50,000	50,000	-	0.00%
Leave Cash Out Bank Transfer	14,761	14,893	14,893	15,901	1,008	6.77%
Total Capital Outlay, Transfers & Reserves	234,761	64,893	64,893	65,901	1,008	1.55%
5607 Debt Payment	-	20,524	20,524	21,714	1,190	5.80%
5608 Interest Expense	7,154	2,609	2,609	1,419	(1,190)	-45.62%
Total Debt Service	7,154	23,133	23,133	23,132	(1)	0.00%
5241 G/F Admin Services	242,364	208,205	208,205	183,822	(24,383)	-11.71%
Total Other Charges	242,364	208,205	208,205	183,822	(24,383)	-11.71%
TOTAL	\$ 1,681,747	\$ 1,498,809	\$ 1,557,233	\$ 1,634,706	77,472	4.97%

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

WATER FUND - ADMINISTRATION

Provide professional, technical, supervisory and administrative resources necessary to support the operation and maintenance of the City's water system. This includes the water source, treatment plant, storage tanks, pressure reducing stations, booster pumps, transmission and distribution pipelines.

Maintain the system to provide for reliable fire suppression, commercial, industrial, bulk water usage, and complete all testing required to ensure the drinking water for City residents meet or exceed all state and federal requirements.

Expenditures reflect costs for producing the EPA mandated water quality report annually.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 200
400 - WATER FUND ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 140,846	\$ 126,884	\$ 126,884	\$ 133,371	6,487	5.11%
5102 Fringe Benefits	109,611	80,392	80,392	78,860	(1,532)	-1.91%
5103 P/T Employees	(129)	6,599	6,599	-	(6,599)	-100.00%
5104 Fringe Benefits P/T	(23)	966	966	-	(966)	-100.00%
5105 Overtime	2,525	1,000	1,000	1,000	-	0.00%
Total Salaries and Benefits	252,830	215,841	215,841	213,231	\$ (2,610)	-1.21%
<u>Maintenance and Operations</u>						
5201 Office Supplies	666	1,500	1,500	1,500	-	0.00%
5202 Operating Supplies	(36)	1,000	1,000	1,000	-	0.00%
5208 Equipment Maintenance	-	1,000	1,000	1,200	200	20.00%
5210 Professional & Special Services	12,860	15,000	15,000	15,000	-	0.00%
5211 Accounting/Audit	2,200	5,489	9,059	\$7,274	(1,785)	-19.70%
5215 Communications	5,972	4,500	4,500	4,500	-	0.00%
5216 Postage/Freight	3,796	2,000	2,000	2,000	-	0.00%
5221 Property Insurance	11,156	12,595	12,595	12,853	258	2.05%
5222 Auto Insurance	11,372	11,934	12,299	12,674	376	3.06%
5223 Liability Insurance	16,699	18,964	18,964	21,116	2,152	11.35%
5227 Advertising	469	700	700	700	-	0.00%
5231 Tools/Equipment	1,666	1,500	1,500	1,500	-	0.00%
5233 Computers and Related Items	240	275	275	-	(275)	-100.00%
5234 Recording/Permit Fees	150	1,000	1,000	1,000	-	0.00%
5235 Memberships/Dues	774	1,000	1,000	1,535	535	53.50%
5252 Credit Card Service Fees	1,388	-	-	-	-	0.00%
5259 Amount To Be Reimbursed	4,785	-	-	-	-	0.00%
5602 Safety Equipment	551	750	750	750	-	0.00%
5603 Employee Training	3,357	8,000	8,000	8,000	-	0.00%
5606 Bad Debt Expense	4,078	-	-	-	-	0.00%
Total Maintenance and Operations	82,144	87,207	91,141	92,602	1,461	1.60%
<u>Capital Outlay, Transfers and Reserves</u>						
5106 Leave Cash Out Bank	14,761	14,893	14,893	15,901	1,008	6.77%
5990 Transfers to Reserves	220,000	50,000	50,000	50,000	-	0.00%
Total Capital Outlay, Transfers & Reserves	234,761	64,893	64,893	65,901	1,008	1.55%
<u>Debt Payment</u>						
5607 Debt Payment	-	20,524	20,524	21,714	1,190	5.80%
5608 Debt Payment Interest	7,154	2,609	2,609	1,419	(1,190)	-45.62%
Total Debt Payment	7,154	23,133	23,133	23,132	(1)	0.00%
5241 G/F Administrative Services	242,364	208,205	208,205	183,822	(24,383)	-11.71%
Total	\$ 819,252	\$ 599,279	\$ 603,213	\$ 578,689	(24,524)	-4.07%
Staffing History	2.25	2.86	2.86	2.15		

LINE - ITEM EXPLANATIONS:

5233 Annual maintenance fees for Arcview software

Account Number Explanations: Sec G-17
Capital Outlay: Sec D

Dept	Reserve	2009 Beginning Balance	Transfer In	2009 Budgeted Expenditure	2009 Ending Balance
378	Depreciation Reserve	1,803,673	50,000		1,853,673
	Water Main Line Live Tap Tool			14,500	1,839,173
	Transferred to PW Fleet Reserves		-	-	
	Leave Bank	-	14,893	14,893	
	Debt	2009 Beginning Bal	Principal	Interest	2009 End Balance
2006	Track Excavator/Loader	33,038	21,714	1,419	11,324

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
WATER FUND - WATER TREATMENT PLANT TESTING

All water testing is completed by certified personnel per ADEC and EPA requirements. This testing assures water system users that the water meets the state and federal drinking water standards. Testing equipment maintenance, special services calibration of testing equipment and testing/analysis costs in support of the water system are reflected here.

FUND 200
402 - WATER TREATMENT PLANT TESTING

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 17,796	\$ 18,594	\$ 18,594	\$ 15,255	(3,339)	-17.96%
5102 Fringe Benefits	11,765	12,312	12,312	10,630	(1,682)	-13.66%
5105 Overtime	1,330	500	500	500	-	0.00%
5106 Leave Cash Out	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	30,891	31,406	31,406	26,385	(5,021)	-15.99%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	3,284	4,600	4,600	4,600	-	0.00%
5208 Equipment Maintenance	3,822	4,000	4,000	4,000	-	0.00%
5209 Building & Grounds Maintenance	-	-	-	-	-	0.00%
5210 Professional & Special Services	-	2,200	2,200	2,200	-	0.00%
5226 Testing/Analysis	10,534	6,200	6,200	6,200	-	0.00%
<u>Total Maintenance and Operations</u>	17,639	17,000	17,000	17,000	-	0.00%
Total	\$ 48,530	\$ 48,406	\$ 48,406	\$ 43,385	(5,021)	-10.37%
Staffing History	0.33	0.30	0.30	0.30		

LINE - ITEM EXPLANATIONS:

<p>5202 Includes process reagents for Chlorine Analyzers, general lab reagent, distribution system testing supplies, and general supplies</p> <p>5226 Includes testing costs for Radio Active, Nitrates, Inorganics, Cyanide, volatile organics, Asbestors, Pesticides, Lead, Copper, Coliform, TTHM, Radon and other misc. testing.</p>
--

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
WATER FUND - PUMP STATIONS**

Provide for operation and maintenance of the two pumping stations on the water system, the raw water pump station at the Bridge Creek Reservoir and the Spit fire pump station. Fuel for the raw water pump back-up generator and the diesel fired fire pump as well as associated supplies are reflected here.

**FUND 200
403 - WATER PUMP STATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 9,863	\$ 15,977	\$ 15,977	\$ 18,674	2,697	16.88%
5102 Fringe Benefits	6,811	14,545	14,545	10,617	(3,928)	-27.01%
5105 Overtime	492	400	400	400	-	0.00%
5106 Leave Cash Out	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	17,166	30,922	30,922	29,691	(1,231)	-3.98%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	491	2,200	2,200	2,200	-	0.00%
5203 Fuel/Lube	1,165	1,000	1,000	1,000	-	0.00%
5208 Equipment Maintenance	2,715	5,300	5,300	5,300	-	0.00%
5209 Building & Grounds Maintenance	280	2,500	2,500	2,500	-	0.00%
5217 Electricity	46,321	31,500	40,528	53,045	12,517	30.88%
5231 Tools/Equipment	-	1,000	1,000	1,000	-	0.00%
<u>Total Maintenance and Operations</u>	50,972	43,500	52,528	65,045	12,517	23.83%
Total	\$ 68,139	\$ 74,422	\$ 83,450	\$ 94,735	11,285	13.52%
Staffing History	0.20	0.40	0.40	0.40		

LINE - ITEM EXPLANATIONS:

5202	Includes recorder charts, cleaning supplies etc.
5208	PMI supplies, electrical components etc.
5217	Increased costs in electricity

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
WATER FUND - DISTRIBUTION SYSTEM

Operates and maintains the water distribution system. The activities include annual hydrant flushing, bi-annual topography of the City requires the water distribution system wide flushing of all water mains, thawing be separated into six pressure zones. This account reflects the repair of mains and services, exercising 476 cost of maintaining 14 pressure-reducing stations, air release valves, testing of cross-connection control devices valves, over 36 miles of distribution mains, over 1,100 water and monitoring of flows and pressures. All water services and 263 fire hydrants. Distribution maintenance personnel are certified.

FUND 200
404 - WATER DISTRIBUTION SYSTEMS

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 92,295	\$ 112,959	\$ 112,959	\$ 140,029	27,070	23.96%
5102 Fringe Benefits	71,471	88,070	88,070	97,476	9,406	10.68%
5105 Overtime	10,630	10,000	10,000	10,000	-	0.00%
Total Salaries and Benefits	174,397	211,029	211,029	247,505	36,476	17.28%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	19,548	10,500	10,500	10,500	-	0.00%
5208 Equipment Maintenance	671	7,000	7,000	7,000	-	0.00%
5209 Building & Grounds Maintenance	1,603	3,500	3,500	3,500	-	0.00%
5210 Professional & Special Services	3,525	2,500	2,500	2,500	-	0.00%
5214 Rents & Leases Expense	-	-	-	-	-	0.00%
5217 Electricity	32,412	14,000	43,892	58,742	14,850	33.83%
5231 Tools/Equipment	6,633	8,500	8,500	6,500	(2,000)	-23.53%
Total Maintenance and Operations	64,394	46,000	75,892	88,742	12,850	16.93%
Total	\$ 238,790	\$ 257,029	\$ 286,921	\$ 336,247	49,326	17.19%
Staffing History	1.99	1.90	1.90	2.25		

LINE - ITEM EXPLANATIONS:

5202	Includes paint, gravel, geo-fabric, misc. supplies, water service repair items (\$2,000), main line repair items (\$2,400).
5208	Cla-Valve repair supplies (\$6,000) and gas sensor calibration.
5209	Pressure reducing station vault maintenance
5231	Includes Misc replacement tools (\$2,000)

Account Number Explanations: Sec G-17

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
WATER FUND - WATER RESERVOIR**

Provide adequate funding to operate and maintain the Bridge Creek Reservoir. This includes the reservoir proper, the dam, the inlet and outlet facilities and telemetry components. Special services include safety inspections, diver contracts, watershed and land surveys and permit fees. DNR requires that we keep the bush and vegetation cleared away from the reservoir.

**FUND 200
405 - WATER RESERVOIR**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 10,129	\$ 25,357	\$ 25,357	\$ 27,381	2,024	7.98%
5102 Fringe Benefits	6,432	17,592	17,592	18,729	1,137	6.46%
5103 P/T Employees	3,518	-	-	-	-	0.00%
5104 Fringe Benefits P/T	485	-	-	-	-	0.00%
5105 Overtime	684	500	500	500	-	0.00%
<u>Total Salaries and Benefits</u>	21,248	43,449	43,449	46,610	3,161	7.27%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	596	1,000	1,000	1,000	-	0.00%
5208 Equipment Maintenance	831	3,000	3,000	3,000	-	0.00%
5209 Building & Grounds Maintenance	198	2,000	2,000	2,000	-	0.00%
5210 Professional & Special Services	-	7,600	7,600	7,600	-	0.00%
5213 Survey/Appraisal	750	1,200	1,200	1,200	-	0.00%
5234 Recording/Permit Fees	-	500	500	500	-	0.00%
<u>Total Maintenance and Operations</u>	2,375	15,300	15,300	15,300	-	0.00%
Total	\$ 23,623	\$ 58,749	\$ 58,749	\$ 61,910	3,161	5.38%
Staffing History	0.26	0.60	0.60	0.50		

LINE - ITEM EXPLANATIONS:

5209	Exterior lighting/security
5210	SCADA Support and Reservoir Survey
5213	Water Rights recording fees

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
WATER FUND - WATER METERS/CROSS CONNECTION INSPECTION

Operates and maintains water meters on the distribution system – includes bulk water sales, connects/disconnects, delinquent notices, shut-off notices, relay installation, customer service support and seasonal meter sales. Coordinate testing of commercial/industrial cross connections control device.

FUND 200
406 - WATER METERS

		FY2007	FY2008	FY2008	FY 2009	Difference	
		Actual	Adopted	Amended	Adopted	Amended & 2009	Adopted
			Budget	Budget	Budget		
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ 51,704	\$ 47,111	\$ 47,111	\$ 57,273	10,162	21.57%
5102	Fringe Benefits	41,134	37,316	37,316	44,107	6,791	18.20%
5105	Overtime	8,275	2,000	2,000	2,000	-	0.00%
<u>Total Salaries and Benefits</u>		101,112	86,427	86,427	103,380	16,953	19.62%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	7,653	12,000	12,000	12,000	-	0.00%
5231	Tools/Equipment	1,963	1,500	1,500	1,500	-	0.00%
5602	Safety Equipment	692	750	750	750	-	0.00%
5603	Employee Training	100	2,100	2,100	2,100	-	0.00%
<u>Total Maintenance and Operations</u>		10,408	16,350	16,350	16,350	-	0.00%
Total		\$ 111,520	\$ 102,777	\$ 102,777	\$ 119,730	16,953	16.50%
Staffing History		1.10	0.95	0.95	0.95		

LINE - ITEM EXPLANATIONS:

5202	Annual meters & parts orders, backflow prevention maintenance/repairs.
5603	Annual backflow prevention certification and Badger training.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
WATER FUND - WATER HYDRANTS

Operate and maintain fire hydrants on the water distribution system at an acceptable level. Costs associated with the installation of hydrants under the hydrant replacement program are reflected in this account.

FUND 200
407 - WATER HYDRANTS

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 43,065	\$ 40,150	\$ 40,150	\$ 53,066	12,916	32.17%
5102 Fringe Benefits	31,229	32,006	32,006	37,534	5,528	17.27%
5105 Overtime	1,231	100	100	100	-	0.00%
<u>Total Salaries and Benefits</u>	75,525	72,256	72,256	90,700	18,444	25.53%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	11,646	7,000	7,000	7,000	-	0.00%
5210 Professional & Special Services	-	2,500	2,500	2,500	-	0.00%
<u>Total Maintenance and Operations</u>	11,646	9,500	9,500	9,500	-	0.00%
Total	\$ 87,171	\$ 81,756	\$ 81,756	\$ 100,200	18,444	22.56%
Staffing History	0.89	0.95	0.95	0.95		

LINE - ITEM EXPLANATIONS:

5202 Fire hydrant repair supplies

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



“WHERE THE LAND ENDS AND THE SEA BEGINS”

THIS PAGE WAS INTENTIONALLY LEFT BLANK



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
2008 Operating Budget

FUND 200 SEWER

EXPENDITURE SUMMARY BY LINE ITEM

		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
5101	Regular Employees	\$ 458,230	\$ 420,176	\$ 420,176	\$ 460,270	40,094	8.71%
5102	Fringe Benefits	301,466	300,776	300,776	308,062	7,286	2.37%
5103	Part Time Employees	3,615	7,764	7,764	5,900	(1,864)	-31.60%
5104	P/T Fringe Benefits	476	1,177	1,177	831	(346)	-41.59%
5105	Overtime	30,781	14,500	14,500	14,500	-	0.00%
5106	Leave Cash Out	7,943	-	-	-	-	0.00%
5107	Part Time Overtime	-	-	-	-	-	0.00%
	Total Salaries and Benefits	802,512	744,393	744,393	789,564	45,171	5.72%
Maintenance and Operations							
5202	Operating Supplies	28,158	29,200	29,200	29,200	-	0.00%
5203	Fuel/Lube	36,218	16,000	36,975	47,536	10,561	22.22%
5204	Chemicals	37,922	24,500	24,500	24,500	-	0.00%
5207	Vehicle/Boat Maintenance	-	-	-	-	-	0.00%
5208	Equipment Maintenance	50,166	33,500	33,500	32,500	(1,000)	-3.08%
5209	Building & Grounds Maintenance	10,032	5,500	5,500	4,500	(1,000)	-22.22%
5210	Professional & Special Services	24,580	21,600	21,600	49,955	28,355	56.76%
5211	Accounting/Auditing	2,200	5,500	7,060	7,273	213	2.94%
5214	Rents & Leases	1,205	1,500	1,500	1,500	-	0.00%
5215	Communications	2,631	5,489	5,489	5,500	11	0.20%
5216	Postage/Freight	2,122	2,000	2,000	5,489	3,489	63.56%
5217	Electricity	149,971	111,000	167,556	190,542	22,985	12.06%
5218	Water	6,123	5,600	9,678	11,104	1,426	12.84%
5219	Sewer	667	750	750	931	181	19.46%
5221	Property Insurance	18,308	20,269	20,269	20,352	83	0.41%
5222	Auto Insurance	11,372	11,934	12,319	12,674	355	2.80%
5223	Liability Insurance	17,182	18,355	18,355	20,875	2,520	12.07%
5226	Testing/Analysis	2,606	3,400	3,400	3,400	-	0.00%
5227	Advertising	-	500	500	500	-	0.00%
5231	Tools/Equipment	7,193	10,500	10,500	5,500	(5,000)	-90.91%
5235	Memberships/Dues	188	2,100	2,100	2,100	-	0.00%
5601	Clothing/Uniforms	271	250	250	250	-	0.00%
5602	Safety Equipment	1,083	1,500	1,500	1,500	-	0.00%
5603	Employee Training	4,244	3,000	3,000	3,000	-	0.00%
5606	Bad Debt Expense	(2,780)	-	-	-	-	0.00%
	Total Operations & Maintenance	411,658	333,947	417,501	480,681	63,180	13.14%
Capital Outlay, Transfers and Reserves							
5990	Transfer to Reserves	220,000	50,000	50,000	50,000	-	0.00%
5106	Leave Cash Out Bank Transfer	7,943	39,944	39,944	21,538	(18,406)	-85.46%
	Total Capital Outlay, Transfers and Reserves	227,943	89,944	89,944	71,538	(18,406)	-25.73%
5607	Debt Payment	-	20,524	20,524	21,714	1,190	5.48%
5608	Interest Expense	6,029	2,609	2,609	1,419	(1,190)	-83.91%
	Total Debt Service	6,029	23,133	23,133	23,132	(1)	0.00%
5241	G/F Admin Services	325,559	289,489	289,489	283,494	(5,995)	-2.11%
	Total Other Charges	325,559	289,489	289,489	283,494	(5,995)	-2.11%
	Totals	\$ 1,773,700	\$ 1,480,906	\$ 1,564,460	\$ 1,648,409	83,949	5.09%

**CITY OF HOMER
2009 OPERATING BUDGET**

SEWER FUND - ADMINISTRATION

Provides the professional, technical, supervisory and administrative resources necessary to support the operation and maintenance of the City's sanitary sewer system. This includes the sewer collection facilities and treatment plant.

The system serves an increasing number of Homer and Kachemak City residents utilizing, to the extent possible, economical gravity sewer mains; but force mains and lift stations are required due to the topography of the service area.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 200
500 - SEWER ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 146,306	\$ 122,997	\$ 122,997	\$ 129,147	6,150	4.76%
5102 Fringe Benefits	85,942	77,122	77,122	75,543	(1,579)	-2.09%
5103 P/T Employees	(49)	7,764	7,764	-	(7,764)	0.00%
5104 Fringe Benefits P/T	(9)	316	316	-	(316)	0.00%
5105 Overtime	2,538	1,000	1,000	1,000	-	0.00%
5106 Leave Cash Out	7,943	-	-	-	-	0.00%
Total Salaries and Benefits	242,672	209,199	209,199	205,690	(3,509)	-1.71%
<u>Maintenance and Operations</u>						
5201 Office Supplies	-	-	-	-	-	0.00%
5202 Operating Supplies	86	900	900	900	-	0.00%
5210 Professional & Special Services	7,052	15,000	15,000	18,355	3,355	18.28%
5211 Accounting/Auditing	2,200	5,500	7,060	7,273	213	2.94%
5215 Communications	2,631	5,489	5,489	5,500	11	0.20%
5216 Postage/Freight	2,122	2,000	2,000	5,489	3,489	63.56%
5221 Property Insurance	18,308	20,269	20,269	20,352	83	0.41%
5222 Auto Insurance	11,372	11,934	12,319	12,674	355	2.80%
5223 Liability Insurance	17,182	18,355	18,355	20,875	2,520	12.07%
5227 Advertising	-	500	500	500	-	0.00%
5231 Tools/Equipment	1,305	2,500	2,500	2,500	-	0.00%
5235 Memberships/Dues	188	2,100	2,100	2,100	-	0.00%
5601 Uniform/Clothing Allowance	271	250	250	250	-	0.00%
5602 Safety Equipment	1,083	1,500	1,500	1,500	-	0.00%
5603 Employee Training	3,687	3,000	3,000	3,000	-	0.00%
5606 Bad Debt Expense	(2,780)	-	-	-	-	0.00%
Total Maintenance and Operations	64,685	89,297	91,242	101,268	10,026	9.90%
<u>Capital Outlay, Transfers and Reserves</u>						
5106 Leave Cash Out		39,944	39,944	21,538	(18,406)	-85.46%
5990 Transfer to Reserves	220,000	50,000	50,000	50,000	-	0.00%
Total Capital Outlay, Transfers & Reserves	220,000	89,944	89,944	71,538	(18,406)	-25.73%
<u>Debt Payment</u>						
5607 Debt Payment	-	20,524	20,524	21,714	1,190	5.48%
5608 Debt Payment Interest	6,029	2,609	2,609	1,419	(1,190)	-83.91%
Total Debt Payment	6,029	23,133	23,133	23,132	(1)	0.00%
5241 G/F Administration Services	325,559	289,489	289,489	283,494	(5,995)	-2.11%
Total	\$ 858,945	\$ 701,062	\$ 703,007	\$ 685,123	(17,884)	-2.61%

Staffing History

2.55 3.19 3.19 2.05

Account Number Explanations: Sec G-17

Capital Outlay: Sec D

Dept	Reserve	2009 Beg Balance	2009 Transfer In	2009 Budgeted Expenditure	2009 Ending Balance
378	Depreciation Reserve	1,872,172	50,000		1,922,172
	Leave Cash Out Bank	-	21,538	21,538	-
Debt					
2006	Track Excavator/Loader	33,038	21,714	1,419	11,324
			21,714	1,419	11,324

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
SEWER FUND - SEWER PLANT OPERATION

The sewer treatment plant is automated to the extent possible, however, the treatment processes require continuous monitoring. The treatment process consists of screening and solids removal (primary treatment); lagoon discharge, and ultra-violet disinfectant.

All treatment plant operators are state certified and costs associated with training and certifications are reflected here.

FUND 200
501 - SEWER PLANT OPERATIONS

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 109,379	\$ 144,509	\$ 144,509	\$ 124,240	(20,269)	-16.31%
5102 Fringe Benefits	81,634	101,852	101,852	89,155	(12,697)	-14.24%
5103 P/T Employees	3,664	-	-	5,900	5,900	100.00%
5104 Fringe Benefits P/T	485	861	861	831	(30)	-3.57%
5105 Overtime	19,952	10,600	10,600	10,600	-	0.00%
Total Salaries and Benefits	215,114	257,822	257,822	230,727	(27,095)	-11.74%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	8,887	8,500	8,500	8,500	-	0.00%
5203 Fuel/Lube	36,218	16,000	36,975	47,536	10,561	22.22%
5204 Chemicals	37,922	24,500	24,500	24,500	-	0.00%
5208 Equipment Maintenance	29,807	21,000	21,000	21,000	-	0.00%
5209 Building & Grounds Maintenance	3,025	1,500	1,500	1,500	-	0.00%
5210 Professional & Special Services	2,947	3,500	3,500	3,500	-	0.00%
5214 Rents & Leases Expense	521	1,500	1,500	1,500	-	0.00%
5217 Electricity	135,980	98,000	146,061	173,218	27,157	15.68%
5218 Water	6,123	5,600	9,678	11,104	1,426	12.84%
5219 Sewer	667	750	750	931	181	19.46%
5603 Employee Training	576	-	-	-	-	0.00%
Total Maintenance and Operations	262,673	180,850	253,964	293,290	39,325	13.41%
Total	\$ 477,786	\$ 438,672	\$ 511,786	\$ 524,016	12,230	2.33%
Staffing History	2.06	2.55	2.55	2.50		

LINE - ITEM EXPLANATIONS:

5203	Increased fuel costs.
5208	Increased cost for maintenance parts, generator, aeration compressor, digester, HVAC filters.
5210	SCADA Technical support.
5214	Includes sludge hauling truck rental.
5217	Anticipated higher electrical costs.

Account Number Explanations: Sec G-17
Capital Outlay: Sec D

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
SEWER FUND - SEWER SYSTEM TESTING**

Costs for completing required sewer treatment processes testing at the City's treatment plant, including process compliance monitoring, sludge and bio-solids testing and quality assurance are reflected in these accounts.

All sewer plant testing is completed by certified personnel per ADEC and EPA requirements. This testing assures that sewer treatment meets state and Federal standards.

**FUND 200
502 - SEWER TESTING**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 38,200	\$ 37,583	\$ 37,583	\$ 33,058	(4,525)	-13.69%
5102 Fringe Benefits	23,504	24,797	24,797	22,151	(2,646)	-11.95%
5105 Overtime	2,861	200	200	200	-	0.00%
<u>Total Salaries and Benefits</u>	64,565	62,580	62,580	55,409	(7,171)	-12.94%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	6,196	3,000	3,000	3,000	-	0.00%
5208 Equipment Maintenance	-	-	-	-	-	0.00%
5210 Professional & Special Services	-	600	600	600	-	0.00%
5226 Testing/Analysis	2,606	3,400	3,400	3,400	-	0.00%
<u>Total Maintenance and Operations</u>	8,802	7,000	7,000	7,000	-	0.00%
Total	\$ 73,367	\$ 69,580	\$ 69,580	\$ 62,409	(7,171)	-11.49%
Staffing History	0.58	0.35	0.35	0.60		

LINE - ITEM EXPLANATIONS:

5202	Compliance monitoring supplies, process monitoring, sludge testing.
5210	Calibration of lab equipment.
5226	Compliance testing, quality assurance testing, bio-monitoring, bio-solids testing.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
SEWER FUND - SEWER PUMPS/LIFT STATION

Provides for the operation and maintenance of the seven lift stations on the sewer collection system. This includes wet well wash down, routine pumping system operation monitoring and repair as necessary. The Unit has programmed replacement of older stations to minimize maintenance costs and reduce power requirements.

Flow conditions at lift stations are monitored utilizing land line telemetry whenever possible reducing the need for site visits and to allow for timely remote determination of any problems before sewer service is lost. All sewer lift station maintenance personnel are state certified.

FUND 200
503 - SEWER PUMPS/LIFT STATION

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 59,058	\$ 47,354	\$ 47,354	\$ 87,812	40,458	46.07%
5102 Fringe Benefits	46,910	40,639	40,639	59,860	19,221	32.11%
5103 P/T Employees	-	-	-	-	-	0.00%
5104 Fringe Benefits P/T	-	-	-	-	-	0.00%
5105 Overtime	3,188	1,700	1,700	1,700	-	0.00%
<u>Total Salaries and Benefits</u>	109,156	89,693	89,693	149,372	59,679	39.95%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	4,347	10,500	10,500	10,500	-	0.00%
5208 Equipment Maintenance	20,199	11,000	11,000	10,000	(1,000)	-10.00%
5209 Building & Grounds Maintenance	6,944	4,000	4,000	3,000	(1,000)	-33.33%
5217 Electricity	13,991	13,000	21,495	17,323	(4,172)	-24.08%
5231 Tools/Equipment	339	2,500	2,500	1,500	(1,000)	-66.67%
<u>Total Maintenance and Operations</u>	45,820	41,000	49,495	42,323	(7,172)	-16.95%
Total	\$ 154,976	\$ 130,693	\$ 139,188	\$ 191,696	52,507	27.39%
Staffing History	1.39	0.95	0.95	1.60		

LINE - ITEM EXPLANATIONS:

- | | |
|------|--|
| 5202 | Repair/Maintenance supplies, lift station degreaser. |
| 5208 | Pump rebuilds and repair supplies. |
| 5231 | Misc replacement hand tools. |

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
SEWER FUND - SEWER COLLECTION SYSTEM

Provides for the operation and maintenance of the sewer collection system (41 plus miles of 8" – 24" sewer main). Work includes repair of broken lines, periodic flushing to remove suspended solids, 607 manholes are inspected and grouted to minimize infiltration and flows are monitored

Pressure force mains are pigged to eliminate plugging and insure reliable operation. All sewer collection system maintenance personnel are state certified. Costs associated with training and certifications are reflected in Sewer Administration.

FUND 200
504 - SEWER COLLECTION SYSTEM

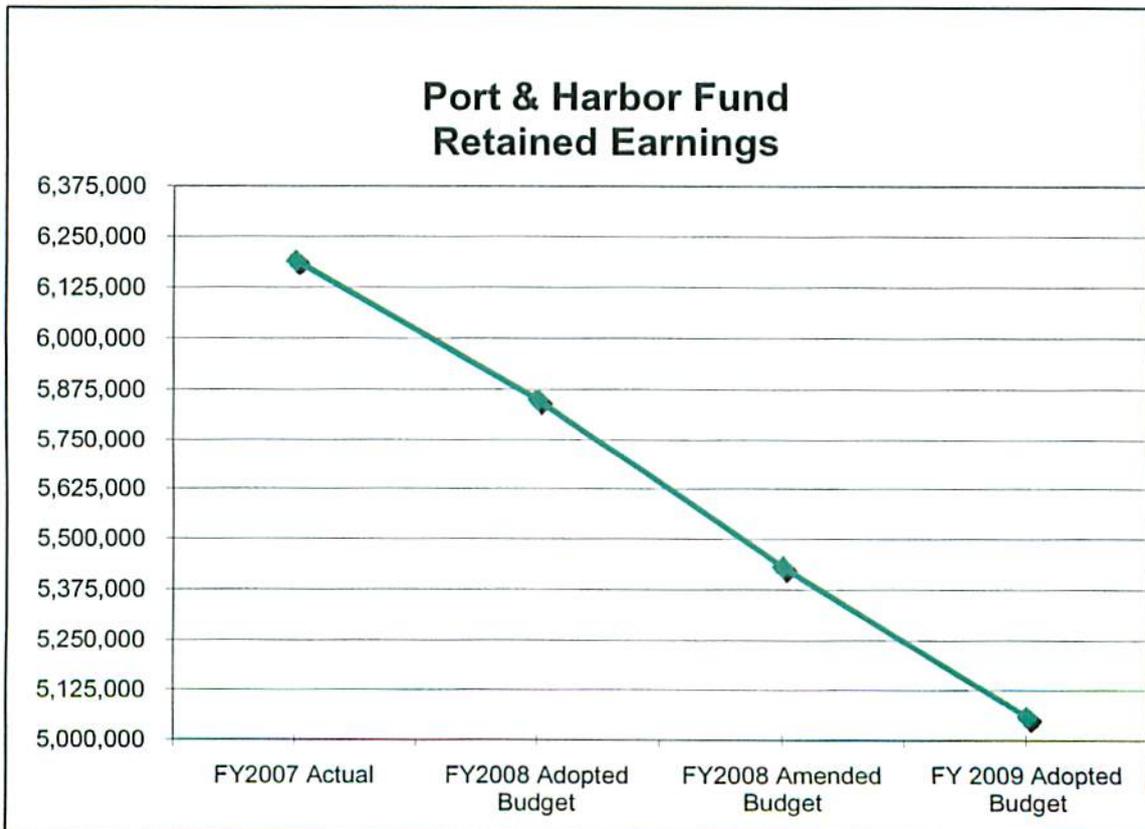
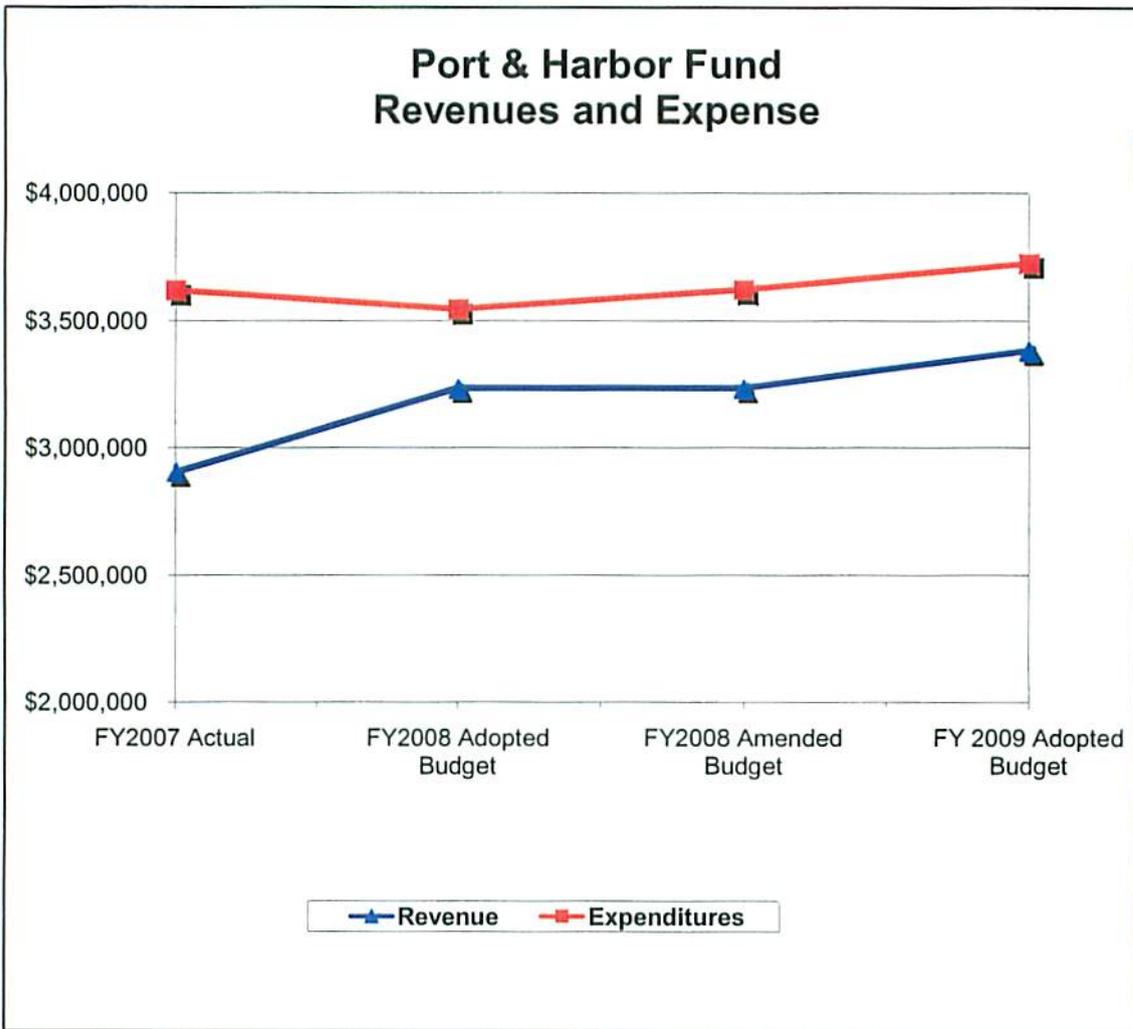
	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 105,287	\$ 67,733	\$ 67,733	\$ 86,012	18,279	21.25%
5102 Fringe Benefits	63,477	56,366	56,366	61,353	4,987	8.13%
5105 Overtime	2,241	1,000	1,000	1,000	-	0.00%
<u>Total Salaries and Benefits</u>	171,005	125,099	125,099	148,365	23,266	15.68%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	8,643	6,300	6,300	6,300	-	0.00%
5208 Equipment Maintenance	159	1,500	1,500	1,500	-	0.00%
5209 Building & Grounds Maintenance	63	-	-	-	-	0.00%
5210 Professional & Special Services	14,580	2,500	2,500	27,500	25,000	90.91%
5214 Rents & Leases Expense	684	-	-	-	-	0.00%
5231 Tools/Equipment	5,549	5,500	5,500	1,500	(4,000)	-266.67%
<u>Total Maintenance and Operations</u>	29,678	15,800	15,800	36,800	21,000	57.07%
Total	\$ 200,683	\$ 140,899	\$ 140,899	\$ 185,165	44,266	23.91%
Staffing History	1.81	1.40	1.40	1.55		

LINE - ITEM EXPLANATIONS:

5208	Spit force main order control station
5210	\$25,000 Increase for K'City tank pumping - due again in 2009.
5231	Misc replacement tools (\$1,500).

Account Number Explanations: Sec G-17

City of Homer
2009 Operating Budget



City of Homer
2009 Operating Budget

FUND: 400 PORT AND HARBOR FUND						
FUND BUDGET:	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	FY2010 Projection	FY2011 Projection
Port & Harbor Revenue						
Total Operating Revenue	\$ 2,482,669	\$ 2,694,600	\$ 2,694,600	\$ 2,960,550	\$ 3,019,761	\$ 3,080,156
Operating Expenses before Depreciation:						
Personnel	1,742,317	1,690,676	1,690,676	1,658,634	1,691,807	1,725,643
Operations & Maintenance	938,052	860,121	937,526	1,043,566	1,064,437	1,085,726
Debt Service	23,510	218,060	218,060	212,765	217,020	221,360
Other Charges (Administrative Fees)	369,976	409,475	409,475	406,541	414,672	422,965
Total Operating Expenses	\$ 3,073,854	\$ 3,178,332	\$ 3,255,737	\$ 3,321,506	\$ 3,387,936	\$ 3,455,694
Operating Income before Depreciation:	(591,185)	(483,732)	(561,137)	(360,956)	(368,175)	(375,538)
Depreciation Expense	1,378,419	1,380,113	1,380,113	1,407,716	1,435,870	1,464,587
Earnings from Operations:	\$ (1,969,604)	\$ (1,863,845)	\$ (1,941,250)	\$ (1,768,672)	\$ (1,804,045)	\$ (1,840,125)
Total Non-Operating Revenue	420,014	537,137	537,137	420,637	429,050	437,631
Earnings (Losses) before contributions & transfers	(1,549,590)	(1,326,709)	(1,404,113)	(1,348,035)	(1,374,995)	(1,402,494)
Capital Contributions	1,354,291	1,352,912	1,352,912	1,379,970	1,407,569	1,435,720
Reserves	354,530	354,530	354,530	354,530	361,621	368,853
Leave Cash Out Bank	21,447	12,224	12,224	49,339	50,326	51,333
Change in Net Assets	(571,276)	(340,551)	(417,955)	(371,934)	(379,373)	(386,960)
Beginning Net Assets	6,604,575	6,191,579	5,851,028	5,433,073	5,061,139	4,681,766
Fixed Asset Adj for Contributed Assets	158,280					
Ending Net Assets	6,191,579	5,851,028	5,433,073	5,061,139	4,681,766	4,294,806

City of Homer
2009 Operating Budget

PORT & HARBOR BUDGET DETAIL

FUND 400
EXPENDITURE SUMMARY BY LINE ITEM

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Salaries and Benefits						
5101 Regular Employees	\$ 960,587	\$ 892,205	\$ 892,205	\$ 869,945	\$ (22,260)	-2.49%
5102 Fringe Benefits	661,669	650,464	650,464	624,297	(26,167)	-4.02%
5103 Part Time Employees	64,056	102,876	102,876	113,907	11,031	10.72%
5104 P/T Fringe Benefits	18,849	17,087	17,087	22,441	5,354	31.34%
5105 Overtime	34,584	26,844	26,844	26,844	-	0.00%
5107 Part Time Overtime	2,572	1,200	1,200	1,200	-	0.00%
Total Salaries and Benefits	1,742,317	1,690,676	1,690,676	1,658,634	(32,042)	-1.90%
Maintenance and Operations						
5201 Office Supplies	2,513	3,400	3,400	3,400	-	0.00%
5202 Operating Supplies	21,031	26,550	26,550	26,550	-	0.00%
5203 Fuel/Lube	18,883	21,900	31,646	38,098	6,453	20.39%
5204 Chemicals	6,908	7,000	7,000	7,000	-	0.00%
5207 Vehicle/Boat Maintenance	5,084	11,500	11,500	13,500	2,000	17.39%
5208 Equipment Maintenance	74,393	62,500	62,500	67,500	5,000	8.00%
5209 Building & Grounds Maintenance	55,510	39,000	39,000	38,450	(550)	-1.41%
5210 Professional & Special Services	104,280	19,550	19,550	16,300	(3,250)	-16.62%
5211 Accounting/Auditing	4,800	12,500	17,902	14,793	(3,109)	-17.37%
5213 Surveyor/Appraisal	-	500	500	500	-	0.00%
5214 Rents & Leases	4,108	4,000	4,000	4,500	500	12.50%
5215 Communications	11,312	11,500	11,500	12,200	700	6.09%
5216 Postage/Freight	3,506	4,000	4,000	4,000	-	0.00%
5217 Electricity	322,477	313,750	351,067	426,704	75,637	21.54%
5218 Water	48,830	50,600	67,270	69,169	1,899	2.82%
5219 Sewer	2,216	4,600	7,504	7,214	(290)	-3.87%
5220 Refuse/Disposal	34,757	35,000	35,000	35,000	-	0.00%
5221 Property Insurance	8,334	9,439	9,439	11,193	1,754	18.59%
5222 Auto Insurance	6,025	8,705	8,705	9,602	897	10.30%
5223 Liability Insurance	57,643	61,889	67,254	78,150	10,896	16.20%
5227 Advertising	4,656	5,000	5,000	5,000	-	0.00%
5231 Tools/Equipment	10,777	20,250	20,250	26,500	6,250	30.86%
5235 Memberships/Dues	995	1,500	1,500	1,500	-	0.00%
5236 Transportation	1,272	3,000	3,000	4,000	1,000	33.33%
5237 Subsistence	483	3,000	3,000	3,000	-	0.00%
5238 Printing/Binding	3,569	4,000	4,000	4,000	-	0.00%
5249 Oil Spill Materials Recovery	4,320	2,500	2,500	2,500	-	0.00%
5252 Credit Card Expense	40,885	20,000	20,000	16,554	(3,446)	-17.23%
5256 Waste Oil Disposal	17,726	27,500	27,500	27,500	-	0.00%
5258 Float & Ramp Repairs	(1,764)	11,000	11,000	12,500	1,500	13.64%
5287 Electrical Supplies	1,803	3,000	3,000	3,000	-	0.00%
5601 Clothing/Uniforms	3,328	3,650	3,650	5,350	1,700	46.58%
5602 Safety Equipment	6,317	7,900	7,900	8,400	500	6.33%
5603 Employee Training	4,037	8,500	8,500	8,500	-	0.00%
5606 Bad Debt Expense	35,598	20,000	20,000	20,000	-	0.00%
5612 Deferred Loss Expense	6,107	6,107	6,107	6,107	-	0.00%
5613 Bond Issue Fees	5,331	5,331	5,331	5,331	-	0.00%
Total Operations & Maintenance	938,052	860,121	937,526	1,043,566	106,040	11.31%
Capital Outlay, Transfers and Reserves						
5990 Transfer to Reserves	354,530	354,530	354,530	354,530	-	0.00%
5106 Transfer to Leave Cash Out Bank	21,447	12,224	12,224	49,339	37,115	303.62%
Total Capital Outlay	375,977	366,754	366,754	403,869	37,115	10.12%
Debt Payment						
2305 Debt Payment	170,000	198,993	198,993	203,248	4,255	2.14%
5608 Debt Payment Interest	23,510	19,067	19,067	9,517	(9,550)	-50.09%
Total Debt Service	193,510	218,060	218,060	212,765	(5,295)	-2.43%
Other Charges						
5241 G/F Admin Services	369,976	409,475	409,475	406,541	(2,934)	-0.72%
Total Other Charges	369,976	409,475	409,475	406,541	(2,934)	-0.72%
Totals	\$ 3,619,831	\$ 3,645,086	\$ 3,622,491	\$ 3,725,375	102,884	2.84%

THIS PAGE WAS INTENTIONALLY LEFT BLANK



“WHERE THE LAND ENDS AND THE SEA BEGINS”

City of Homer
2009 Operating Budget

Fund 400
600 - Port & Harbor Fund Revenues

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Administration 600						
4515 Ferry Lease	\$ 18,000	\$ 18,000	\$ 18,000	18,000	\$ -	0.00%
4527 PERS Revenue	71,315	-	-	-	-	0.00%
4634 Port Storage Fees(was under 605)	9,943	12,000	12,000	12,000	-	0.00%
4650 Rents & Leases (from 605 in 2002)	65,286	190,726	190,726	190,726	0	0.00%
4705 Business License	30	100	100	100	-	0.00%
4801 Interest on Investments	-	1,000	1,000	-	(1,000)	-100.00%
4901 Surplus Property Sale	41,063	100,000	100,000	1,500	(98,500)	-98.50%
4906 Proceeds-Law Suit	16,038	15,000	15,000	15,000	-	0.00%
4992 Transfer Operating	22,000	-	-	-	-	0.00%
Total Non-Operating Revenue	243,675	336,826	336,826	237,326	(99,500)	-29.54%
Harbor 601						
4245 Waste Oil Disposal Recovery	9,311	10,000	10,000	11,000	1,000	10.00%
4249 Oil Spill Materials Recovery	-	2,000	2,000	2,000	-	0.00%
4318 Parking Revenue	16,278	20,000	20,000	18,000	(2,000)	-10.00%
4319 Sale of Electrical Supplies	2,102	3,000	3,000	3,000	-	0.00%
4624 Berth Rent Transient Monthly	356,437	375,000	375,000	412,500	37,500	10.00%
4625 Berth Rent-Reserved	738,901	750,000	750,000	825,000	75,000	10.00%
4626 Berth Rent Transient Annual	112,126	130,000	130,000	143,000	13,000	10.00%
4627 Berth Rent Transient Semi-Annual	49,885	70,000	70,000	77,000	7,000	10.00%
4628 Berth Rent Transient Daily	64,245	75,000	75,000	82,500	7,500	10.00%
4629 Metered Energy	56,975	80,000	80,000	88,000	8,000	10.00%
4644 Pumping	288	1,500	1,500	1,650	150	10.00%
4645 Wooden Grid Use	6,194	8,000	8,000	8,800	800	10.00%
4646 Commercial Ramp/Beach Landing	3,329	2,000	2,000	3,500	1,500	75.00%
4647 Berth Waiting List	8,435	12,000	12,000	12,000	-	0.00%
4648 Steel Grid Use	11,083	13,000	13,000	14,300	1,300	10.00%
4653 L and L Ramp	103,095	100,000	100,000	105,000	5,000	5.00%
4663 Transient Energy 110 Volts	22,757	30,000	30,000	33,000	3,000	10.00%
4664 Transient Energy 220 Volts	10,475	10,000	10,000	11,000	1,000	10.00%
4665 Transient Energy 208 Volts	56,609	40,000	40,000	44,000	4,000	10.00%
4666 Commercial Ramp/Beach Wharfage	385	2,000	2,000	2,000	-	0.00%
Sub-Total Operating Revenue	1,628,913	1,733,500	1,733,500	1,897,250	163,750	9.45%
4802 Penalties & Interest	13,018	15,000	15,000	15,000	-	0.00%
4902 Other	45,463	60,000	60,000	50,000	(10,000)	-16.67%
Sub-Total Non-Operating Revenue	58,481	75,000	75,000	65,000	(10,000)	-13.33%
Total Harbor Revenues	\$ 1,687,394	\$ 1,808,500	\$ 1,808,500	\$ 1,962,250	153,750	8.50%
Pioneer Dock 602						
4633 Stevedoring	-	5,000	5,000	-	(5,000)	-100.00%
4638 Pioneer Dock-Fuel WH	75,233	90,000	90,000	80,000	(10,000)	-11.11%
4639 Pioneer Dock- Wharfage	351	500	500	500	-	0.00%
4641 Pioneer Dock-Water Sales	3,424	10,000	10,000	5,500	(4,500)	-45.00%
4642 Pioneer Dock-Docking	18,115	20,000	20,000	22,000	2,000	10.00%
Sub-Total Operating Revenue	97,124	125,500	125,500	108,000	(17,500)	-13.94%
4631 USCG Leases	23,342	23,311	23,311	23,311	-	0.00%
4802 Penalty/Interest	-	2,000	2,000	-	(2,000)	-100.00%
Sub-Total Non-Operating Revenue	23,342	25,311	25,311	23,311	(2,000)	-7.90%
Total Pioneer Dock Revenues	\$ 120,465	\$ 150,811	\$ 150,811	\$ 131,311	(19,500)	-12.93%

City of Homer
2009 Operating Budget

Fund 400
600 - Port & Harbor Fund Revenues Contin

		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Fish Dock 603							
4620	Ice Sales	405,195	400,000	400,000	451,000	51,000	12.75%
4621	Cold Storage	16,155	20,000	20,000	18,700	(1,300)	-6.50%
4622	Crane Rental	226,433	220,000	220,000	253,000	33,000	15.00%
4623	Card Access Fee	7,950	8,000	8,000	8,000	-	0.00%
4637	Seafood Wharfage-Fish Dock	42,618	40,000	40,000	44,000	4,000	10.00%
4700	Other Wharfage-Fish Dock	631	1,200	1,200	1,200	-	0.00%
	Sub-Total Operating Revenue	698,982	689,200	689,200	775,900	86,700	12.58%
4206	Fish Tax	94,517	100,000	100,000	95,000	(5,000)	-5.00%
	Sub-Total Non-Operating Revenue	94,517	100,000	100,000	95,000	(5,000)	-5.00%
	Total Fish Dock Revenues	\$ 793,499	\$ 789,200	\$ 789,200	\$ 870,900	81,700	10.35%
Deep Water Dock 604							
4633	Stevedoring	(16,798)	20,000	20,000	20,000	-	0.00%
4637	Seafood Wharfage	-	2,000	2,000	2,000	-	0.00%
4640	DWD - Wharfage	2,858	30,000	30,000	55,000	25,000	83.33%
4643	DWD-Docking	45,334	65,000	65,000	71,500	6,500	10.00%
4668	DWD-Water	13,991	15,000	15,000	16,500	1,500	10.00%
	Total Operating Revenue	\$ 45,385	\$ 132,000	\$ 132,000	\$ 165,000	33,000	25.00%
Outfall Line 605							
4652	Property Fees-moved in 2002	-	-	-	-	-	0.00%
4704	Outfall Line	-	2,400	2,400	2,400	-	0.00%
	Total Outfall Line Revenue	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	-	0.00%
Fish Grinder 606							
4706	Grinding Fees	12,266	12,000	12,000	12,000	-	0.00%
	Total Fish Grinder Revenues	\$ 12,266	\$ 12,000	\$ 12,000	\$ 12,000	-	0.00%
	Total Non-Operating Revenue	420,014	537,137	537,137	420,637	(116,500)	-21.69%
	Total Operating Revenue	2,482,669	2,694,600	2,694,600	2,960,550	265,950	9.87%
	Total Port & Harbor Revenues	\$ 2,902,683	\$ 3,231,737	\$ 3,231,737	\$ 3,381,187	149,450	4.62%

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

PORT & HARBOR - ADMINISTRATION

Port and Harbor Department is an Enterprise Fund activity that manages, maintains and operates the Homer Small Boat Harbor, commercial Fish Dock, Ice Production Plant, Fish Grinding Facility, Pioneer (Ferry) Dock, Deep Water Dock, and Uplands areas for storage, parking, and land leases. The Small Boat Harbor consists of 920 reserved boat slips, 6000+ linear feet of transient boat moorage, wood grid and steel grid for vessel repairs, barge ramp, and five lanes of load and launch ramps. The Fish Dock has 383 feet of vessel mooring face alongside, and 8 electric-hydraulic cranes. The Ice Plant is capable of making 4 tons of ice per hour, can store up to 180 tons, and delivers ice to vessels at Fish Dock by both augured and pneumatic means. The Pioneer (Ferry) Dock has preferential berthing for USCG Buoy Tender Hickory and State of Alaska Ferries. The Deep Water Dock berths floating processors and other medium size vessels on its inside berth and ships to 800' LOA, 65,000 displacement tons on its 345 foot face.

Mission Statement: The mission of the Port and Harbor Department is to provide safe port and harbor facilities for our commercial clients, recreational users, and the general public, to manage and maintain these facilities cost effectively and to administer our Tariff and procedures fairly and equitably for all users.

**CITY OF HOMER
2009 OPERATING BUDGET**

**FUND 400
600 - PORT & HARBOR - ADMINISTRATION**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 225,358	\$ 211,743	\$ 211,743	\$ 205,770	\$ (5,973)	-2.82%
5102 Fringe Benefits	166,544	142,467	142,467	137,620	(4,847)	-3.40%
5103 P/T Employees	7,162	11,568	11,568	12,481	913	7.89%
5104 Fringe Benefits P/T	1,260	1,429	1,429	4,804	3,375	236.18%
5105 Overtime	242	300	300	300	-	0.00%
Total Salaries and Benefits	400,568	367,507	367,507	360,975	(6,532)	-1.78%
<u>Maintenance and Operations</u>						
5201 Office Supplies	1,611	2,000	2,000	2,000	-	0.00%
5202 Operating Supplies	1,628	2,000	2,000	2,000	-	0.00%
5207 Vehicle/Boat Maintenance	390	-	-	-	-	0.00%
5208 Equipment Maintenance	149	1,000	1,000	1,000	-	0.00%
5209 Building & Grounds Maintenance	3,304	2,000	2,000	2,000	-	0.00%
5210 Professional & Special Services	91,431	1,800	1,800	1,800	-	0.00%
5211 Accounting/Auditing	4,800	12,000	17,402	14,293	(3,109)	-17.87%
5214 Rents & Leases Expense	4,108	4,000	4,000	4,500	500	12.50%
5215 Communications	7,148	8,000	8,000	8,000	-	0.00%
5216 Postage/Freight	3,506	4,000	4,000	4,000	-	0.00%
5221 Property Insurance	8,334	9,439	9,439	11,193	1,754	18.59%
5222 Auto Insurance	6,025	8,705	8,705	9,602	897	10.30%
5223 Liability Insurance	57,643	61,889	67,254	78,150	10,896	16.20%
5227 Advertising	4,192	4,000	4,000	4,000	-	0.00%
5231 Tools/Equipment	1,010	2,500	2,500	2,500	-	0.00%
5235 Memberships/Dues	995	1,500	1,500	1,500	-	0.00%
5236 Transportation	1,272	3,000	3,000	4,000	1,000	33.33%
5237 Subsistence	483	3,000	3,000	3,000	-	0.00%
5238 Printing/Binding	1,915	2,000	2,000	2,000	-	0.00%
5252 Credit Card Service Fees	40,885	20,000	20,000	16,554	(3,446)	-17.23%
5603 Employee Training	-	2,000	2,000	3,000	1,000	50.00%
5606 Bad Debt Expense	35,598	20,000	20,000	20,000	-	0.00%
5612 Deferred Loss Expense	6,107	6,107	6,107	6,107	-	0.00%
5613 Bond Issue Fees	5,331	5,331	5,331	5,331	-	0.00%
Total Maintenance and Operations	287,864	186,271	197,038	206,530	9,492	4.82%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	30,000	30,000	30,000	30,000	-	0.00%
5106 Leave Cash Out Bank	21,447	12,224	12,224	49,339	37,115	303.62%
Total Capital Outlay, Transfers & Reserves	51,447	42,224	42,224	79,339	37,115	87.90%
<u>Debt Payment</u>						
2305 Debt Payment (Acct 400-000-2305)	170,000	198,993	198,993	203,248	4,255	2.14%
5608 Debt Payment Interest	23,510	19,067	19,067	9,517	(9,550)	-50.09%
Total Debt Payment	193,510	218,060	218,060	212,765	(5,295)	-2.43%
5241 G/F Administrative Services	369,976	409,475	409,475	\$406,541	(2,934)	-0.72%
Total	\$ 1,303,365	\$ 1,223,537	\$ 1,234,304	\$ 1,266,150	31,846	2.58%
Staffing History	4.00	4.24	4.24	4.40		

LINE - ITEM EXPLANATIONS:

5223 / 5252 - Insurance and Credit Card Service Fee increased due to the increased cost of doing business

**Account Number Explanations: Sec G-17
Capital Outlay: Section D**

Dept	Reserve	2009 Beg Balance	Transfer In	2009 Budgeted Expense	2009 Ending Balance
380	Depreciation Reserve	774,557	324,530		1,099,087
	East Boat Feasibility Study			107,500	
	Trucking Dredge Spoils			10,000	
	Harbor Tug Refit			9,208	
	Light Pole @ Launch & Ramp			7,000	
	Forks for Loader			5,950	959,429
152-374	Fleet Reserve	69,139	30,000		
	Patrol Truck			25,000	74,139
	Leave Cash Out Bank	-	49,339	49,339	-
	Debt	2009 Beg Bal	Prin Pmt	Int Expense	2009 End Bal
	Bond Payment	185,000	185,000	8,325	-
2006	Excavator & Loader	27,765	18,248	1,192	9,517

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - HARBOR

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

Harbor Officers receive training in CPR, First Aid, Automatic External Defibrillator use, Emergency Trauma Training (ETT), hazardous materials handling, marine fire fighting, port security and USCG licensing.

CITY OF HOMER
2009 OPERATING BUDGET

FUND 400
601 - PORT & HARBOR - HARBOR

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 309,859	\$ 265,957	\$ 265,957	\$ 266,977	\$ 1,020	0.38%
5102 Fringe Benefits	198,850	201,509	201,509	195,792	(5,717)	-2.84%
5103 P/T Employees	37,456	45,879	45,879	51,557	5,678	12.38%
5104 Fringe Benefits P/T	7,195	7,868	7,868	8,074	206	2.62%
5105 Overtime	18,459	16,159	16,159	16,159	-	0.00%
5107 P/T Overtime	230	-	-	-	-	0.00%
Total Salaries and Benefits	572,050	537,372	537,372	538,559	1,187	0.22%
<u>Maintenance and Operations</u>						
5201 Office Supplies	734	1,000	1,000	1,000	-	0.00%
5202 Operating Supplies	13,019	12,000	12,000	12,000	-	0.00%
5203 Fuel/Lube	8,273	12,000	13,500	15,933	2,433	18.02%
5204 Chemicals	2,460	3,000	3,000	3,000	-	0.00%
5207 Vehicle/Boat Maintenance	3,402	6,000	6,000	8,000	2,000	33.33%
5208 Equipment Maintenance	98	1,000	1,000	1,000	-	0.00%
5209 Buildings & Grounds Maintenance	3,862	5,000	5,000	5,000	-	0.00%
5210 Professional & Special Services	2,870	5,000	5,000	5,000	-	0.00%
5211 Surveyor/Appraisal	-	500	500	500	-	0.00%
5217 Electricity	194,817	200,000	200,000	234,805	34,805	17.40%
5218 Water	36,582	35,000	35,000	37,000	2,000	5.71%
5219 Sewer	2,257	1,500	4,404	4,114	(290)	-6.59%
5220 Refuse/Disposal	34,757	35,000	35,000	35,000	-	0.00%
5227 Advertising	464	1,000	1,000	1,000	-	0.00%
5231 Tools/Equipment	3,245	6,000	6,000	6,000	-	0.00%
5238 Printing/Binding	1,654	2,000	2,000	2,000	-	0.00%
5249 Oil Spill Response Supplies	4,320	2,500	2,500	2,500	-	0.00%
5287 Electrical Supplies	1,803	3,000	3,000	3,000	-	0.00%
5601 Uniform/Clothing Allowance	1,434	2,000	2,000	2,000	-	0.00%
5602 Safety Equipment	3,889	4,000	4,000	4,000	-	0.00%
5603 Employee Training	2,813	4,000	4,000	4,000	-	0.00%
Total Maintenance and Operations	322,752	341,500	345,904	386,851	40,947	11.84%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	68,901	68,901	68,901	68,901	-	0.00%
Total Capital Outlay, Transfers & Reserves	68,901	68,901	68,901	68,901	-	0.00%
Total	\$ 963,702	\$ 947,773	\$ 952,177	\$ 994,311	42,134	4.42%
Staffing History	7.05	10.32	10.32	6.55		

LINE - ITEM EXPLANATIONS:

5217	Electricity increased to reflect historical costs.
5218	Water increased to meet cost increase.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - MAIN DOCK

The Pioneer Dock berths the Coast Guard Buoy Tender Hickory (which replaced the Sedge in 2003), the Alaska Marine Highway System Ferries, and occasional tugs and barges. Fuel barges land here to pump petroleum products through pipelines to Petro Marine Services shore tanks. This new dock was completed in October-2002, and encompasses a portion of the old Main Dock within its "U-shaped" structure with two trestles. Modifications to the Coast Guard berth were completed in 2004, funded by the USCG.

Objectives include marketing the Pioneer Dock to medium size cruise ships enabling passengers to access locally provided tours and sales goods. Numerous USCG mandated security improvements, training, exercises and drills have been conducted at the Pioneer Dock during 2007. Demolition of the old Main Dock has been identified as a future capital project.

FUND 400
602 - PORT & HARBOR - MAIN DOCK

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 15,086	\$ 15,556	\$ 15,556	\$ 15,611	\$ 55	0.35%
5102 Fringe Benefits	11,576	11,831	11,831	11,488	(343)	-2.90%
5103 P/T Employees	-	2,699	2,699	3,033	334	12.37%
5104 Fringe Benefits P/T	-	463	463	475	12	2.58%
5105 Overtime	825	795	795	795	-	0.00%
<u>Total Salaries and Benefits</u>	27,487	31,344	31,344	31,401	57	0.18%
<u>Maintenance and Operations</u>						
5201 Office Supplies	-	100	100	100	-	0.00%
5202 Operating Supplies	-	500	500	500	-	0.00%
5210 Professional & Special Services	-	500	500	500	-	0.00%
5217 Electricity	2,864	2,500	2,500	2,671	171	6.82%
5218 Water	-	3,000	3,000	3,000	-	0.00%
5231 Tools/Equipment	174	300	300	300	-	0.00%
5602 Safety Equipment	400	500	500	500	-	0.00%
<u>Total Maintenance and Operations</u>	3,438	7,400	7,400	7,571	171	2.30%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	50,000	50,000	50,000	50,000	-	0.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	50,000	50,000	50,000	50,000	-	0.00%
Total	\$ 80,925	\$ 88,744	\$ 88,744	\$ 88,972	228	0.26%
Staffing History	0.30	0.30	0.30	0.50		

LINE - ITEM EXPLANATIONS:

5210	Professional & Specialty Services reflect historical expenditures.
5217	Electricity reflects historical data (Hickory is now on its own electricity meter and account for USCG power.)

Account Number Explanations: Sec G-17
Capital Outlay: Section D

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - FISH DOCK

The Fish Dock cost center includes the dock, the cranes, the Ice Plant, and cold storage facility. The Fish Dock has 383 feet of dock face for mooring fishing vessels, 8 electric-hydraulic cranes for unloading, cold storage cubicles for rent in the Ice Plant. The Ice Plant makes 4 tons of ice per hour, stores up to 180 tons, and can deliver flake ice to fishing vessels at Fish Dock via augured and pneumatic delivery systems. The revenues on the Fish Dock derive from wharfage charges, crane rental, ice sales, cold storage rental, etc.

FUND 400
603 - PORT & HARBOR - FISH DOCK

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 226,254	\$ 209,350	\$ 209,350	\$ 201,068	\$ (8,282)	-3.96%
5102 Fringe Benefits	156,319	155,648	155,648	148,253	(7,395)	-4.75%
5103 P/T Employees	19,013	24,089	24,089	18,632	(5,457)	-22.65%
5104 Fringe Benefits P/T	10,316	4,131	4,131	2,918	(1,213)	-29.37%
5105 Overtime	9,522	6,545	6,545	6,545	-	0.00%
5107 Part Time Overtime	2,342	1,200	1,200	1,200	-	0.00%
Total Salaries and Benefits	423,766	400,963	400,963	378,616	(22,347)	-5.57%
<u>Maintenance and Operations</u>						
5201 Office Supplies	169	300	300	300	-	0.00%
5202 Operating Supplies	4,626	5,000	5,000	5,000	-	0.00%
5203 Fuel/Lube	2,395	2,500	3,314	3,513	199	6.00%
5204 Chemicals	4,448	4,000	4,000	4,000	-	0.00%
5208 Equipment Maintenance	49,041	40,000	40,000	45,000	5,000	12.50%
5209 Building & Grounds Maintenance	4,735	6,000	6,000	5,000	(1,000)	-16.67%
5210 Professional & Special Services	4,534	5,000	5,000	5,000	-	0.00%
5217 Electricity	115,336	100,000	137,213	175,905	38,693	28.20%
5218 Water	11,176	9,000	25,670	25,840	169	0.66%
5219 Sewer	(732)	2,000	2,000	2,000	-	0.00%
5231 Tools/Equipment	3,380	3,500	3,500	3,500	-	0.00%
5602 Safety Equipment	1,888	1,500	1,500	1,500	-	0.00%
5603 Employee Training	1,224	1,500	1,500	-	(1,500)	-100.00%
Total Maintenance and Operations	202,218	180,300	234,997	276,558	41,561	17.69%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	150,046	150,046	150,046	150,046	-	0.00%
Total Capital Outlay, Transfers & Reserves	150,046	150,046	150,046	150,046	-	0.00%
Total	\$ 776,031	\$ 731,309	\$ 786,006	\$ 805,220	19,214	2.44%
Staffing History	3.90	4.60	4.60	4.10		

LINE - ITEM EXPLANATIONS:

5208	Ice making and delivery system maintenance, and maintenance on the 8 fish dock cranes.
5209	These items help maintain and repair the facility, unforeseen damage, and breakdowns.
5217	The Ice making and crane operations require high electrical consumption.

Account Number Explanations: Sec G-17
Capital Outlay: Section D

**CITY OF HOMER
2009 OPERATING BUDGET**

NARRATIVE

PORT & HARBOR - DEEP WATER DOCK

The Deep Water Dock provides 345 feet of dock face for berthing vessels plus 2 mooring dolphins and one mooring buoy off the south end, and one mooring dolphin and one mooring buoy off the north end of the dock. Larger vessels can berth at the DWD by securing mooring lines to the available mooring dolphins and buoys.

The “inside berth” of 210’ provides additional moorage space. The inside berth was improved in 2002 using salvaged fenders from the old Main Dock. Landings during 2007 included CISPRI response vessel Seabulk Nevada, several tug and barge combinations, US Navy warship Ingraham and the salmon processor Discovery Star.

A federally funded \$2 million economic analysis, design and feasibility study is awaiting final release of funds. Lease negotiations have begun with a potential long term anchor tenant. The objective is to partner with private enterprise to improve the freight handling capacity of the DWD in anticipation of increased demand due to the improvement of the Pile Bay/Williamsport Road, regional resource development and Kenai Peninsula growth.

CITY OF HOMER
2009 OPERATING BUDGET

FUND 400
604 - PORT & HARBOR - DEEP WATER DOCK

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 14,825	\$ 18,554	\$ 18,554	\$ 18,514	\$ (40)	-0.22%
5102 Fringe Benefits	12,282	13,946	13,946	13,484	(462)	-3.31%
5103 P/T Employees	-	2,699	2,699	3,033	334	12.37%
5104 Fringe Benefits P/T	-	463	463	475	12	2.58%
5105 Overtime	1,086	845	845	845	-	0.00%
<u>Total Salaries and Benefits</u>	28,194	36,507	36,507	36,351	(156)	-0.43%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	-	100	100	100	-	0.00%
5210 Professional & Special Services	52	500	500	500	-	0.00%
5213 Survey/Appraisal	-	500	500	500	-	0.00%
5217 Electricity	2,605	3,000	3,000	3,384	384	12.80%
5218 Water	53	1,500	1,500	1,088	(412)	-27.50%
5231 Tools/Equipment	-	500	500	500	-	0.00%
5601 Uniform/Clothing Allowance	-	350	350	350	-	0.00%
5602 Safety Equipment	103	300	300	300	-	0.00%
<u>Total Maintenance and Operations</u>	2,813	6,750	6,750	6,721	(29)	-0.42%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	48,583	48,583	48,583	48,583	-	0.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	48,583	48,583	48,583	48,583	-	0.00%
Total	\$ 79,589	\$ 91,840	\$ 91,840	\$ 91,655	(185)	-0.20%
Staffing History	0.35	1.07	1.07	0.50		

LINE - ITEM EXPLANATIONS:

5101 - 5107 Temporary part-time Harbor Assistants during summer months.

Account Number Explanations: Sec G-17

Capital Outlay: Section D

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

PORT & HARBOR - OUTFALL LINE

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

FUND 400
605 - PORT & HARBOR - OUTFALL LINE

		FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>							
5101	Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5102	Fringe Benefits	-	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	0.00%
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	750	750	750	-	0.00%
5208	Equipment Maintenance	-	1,500	1,500	1,500	-	0.00%
5210	Professional & Special Services	-	-	-	1,000	1,000	0.00%
5231	Tools/Equipment	-	500	500	500	-	0.00%
<u>Total Maintenance and Operations</u>		-	2,750	2,750	3,750	1,000	36.36%
<u>Capital Outlay, Transfers and Reserves</u>							
5990	Transfer to Reserves	2,000	2,000	2,000	2,000	-	0.00%
<u>Total Capital Outlay, Transfers & Reserves</u>		2,000	2,000	2,000	2,000	-	0.00%
Total		\$ 2,000	\$ 4,750	\$ 4,750	\$ 5,750	1,000	21.05%

LINE - ITEM EXPLANATIONS:

<p>Operations and maintenance costs are projected based upon historical data from like lift/pump stations. 5208 Necessary preventive maintenance.</p>

Account Number Explanations: Sec G-17
Capital Outlay: Section D

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - FISH GRINDER

The Fish Grinder was constructed in 2000 using Alaska Department of Fish and Game grant funding. It is owned and operated by the City of Homer under ADF&G/City of Homer Cooperative Agreement #COOP-00-035. During 2006 1.8 million pounds of fish waste was processed. This cost function was created in FY 2001 to track expenses associated with the fish grinder operation per ADFG grant requirements

FUND 400
606 - PORT & HARBOR - FISH GRINDER

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 4,563	\$ -	\$ -	\$ -	\$ -	0.00%
5102 Fringe Benefits	1,208	-	-	-	-	0.00%
<u>Total Salaries and Benefits</u>	5,771	-	-	-	-	0.00%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	3,383	4,000	4,000	4,000	-	0.00%
5208 Equipment Maintenance	15,344	13,000	13,000	13,000	-	0.00%
5209 Building & Grounds Maintenance	3,446	2,500	2,500	2,500	-	0.00%
5218 Water	504	1,000	1,000	1,000	-	0.00%
5231 Tools/Equipment	-	500	500	500	-	0.00%
5602 Safety Equipment	-	100	100	100	-	0.00%
<u>Total Maintenance and Operations</u>	22,676	21,100	21,100	21,100	-	0.00%
<u>Capital Outlay, Transfers and Reserves</u>						
5990 Transfer to Reserves	5,000	5,000	5,000	5,000	-	0.00%
<u>Total Capital Outlay, Transfers & Reserves</u>	5,000	5,000	5,000	5,000	-	0.00%
Total	\$ 33,448	\$ 26,100	\$ 26,100	\$ 26,100	-	0.00%

LINE - ITEM EXPLANATIONS:

This cost function was created in FY 2002 to track the costs and revenues of the Grinder operation per the State construction grant requirements.

Account Number Explanations: Sec G-17
Capital Outlay: Section D

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE

PORT & HARBOR - ADMINISTRATION MAINTENANCE

This represents expenses associated with the administration of the Public Works Maintenance of Port and Harbor facilities by the Public Works Director, Public Works Superintendent and the Port Maintenance Lead Technician. All building and facilities maintenance, operating expenses and so on associated with the Port Maintenance Shop are reflected in this account.

FUND 400

610 - PORT & HARBOR - ADMINISTRATION MAINTENANCE

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 41,442	\$ 31,677	\$ 31,677	\$ 24,619	\$ (7,058)	-22.28%
5102 Fringe Benefits	27,774	20,805	20,805	14,735	(6,070)	-29.18%
5103 P/T Employees	425	-	-	3,155	3,155	0.00%
5104 Fringe Benefits P/T	77	-	-	549	549	0.00%
5105 Overtime	340	100	100	100	-	0.00%
Total Salaries and Benefits	70,059	52,582	52,582	43,158	(9,424)	-17.92%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	167	200	200	200	-	0.00%
5209 Building & Grounds Maintenance	440	1,000	1,000	1,000	-	0.00%
5210 Professional & Special Services	378	1,000	1,000	1,000	-	0.00%
5215 Communications	4,164	3,500	3,500	4,200	700	20.00%
5231 Tools/Equipment	10	1,200	1,200	1,200	-	0.00%
Total Maintenance and Operations	5,159	6,900	6,900	7,600	700	10.14%
Total	\$ 75,217	\$ 59,482	\$ 59,482	\$ 50,758	(8,724)	-14.67%
Staffing History	0.50	0.40	0.40	0.40		

LINE - ITEM EXPLANATIONS:

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

**NARRATIVE
PORT & HARBOR - HARBOR MAINTENANCE**

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

**FUND 400
611 - PORT & HARBOR - HARBOR MAINTENANCE**

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
Salaries and Benefits						
5101 Regular Employees	\$ 103,061	\$ 108,814	\$ 108,814	\$ 109,014	\$ 200	0.18%
5102 Fringe Benefits	73,203	81,448	81,448	81,634	186	0.23%
5103 P/T Employees	-	5,314	5,314	15,706	10,392	195.57%
5104 Fringe Benefits P/T	-	911	911	4,049	3,138	344.45%
5105 Overtime	3,584	1,500	1,500	1,500	-	0.00%
Total Salaries and Benefits	179,848	197,987	197,987	211,903	13,916	7.03%
Maintenance and Operations						
5202 Operating Supplies	(1,791)	1,000	1,000	1,000	-	0.00%
5203 Fuel/Lube	8,215	7,400	14,831	18,652	3,821	25.76%
5207 Vehicle/Boat Maintenance	1,292	5,500	5,500	5,500	-	0.00%
5208 Equipment Maintenance	9,762	6,000	6,000	6,000	-	0.00%
5209 Building & Grounds Maintenance	28,295	12,750	12,750	12,750	-	0.00%
5210 Professional & Special Services	5,015	5,750	5,750	1,500	(4,250)	-73.91%
5217 Electricity	6,856	8,250	8,355	9,940	1,585	18.97%
5218 Water	516	1,100	1,100	1,242	142	12.90%
5219 Sewer	692	1,100	1,100	1,100	-	0.00%
5231 Tools/Equipment	1,944	3,750	3,750	5,500	1,750	46.67%
5256 Used Oil Disposal	17,726	27,500	27,500	27,500	-	0.00%
5258 Float and Ramp Repair	(1,764)	11,000	11,000	12,500	1,500	13.64%
5601 Uniform/Clothing Allowance	1,894	1,300	1,300	3,000	1,700	130.77%
5603 Employee Training	-	1,000	1,000	1,500	500	50.00%
Total Maintenance and Operations	78,689	93,400	100,936	107,684	6,748	6.69%
Total	\$ 258,537	\$ 291,387	\$ 298,923	\$ 319,586	20,664	6.47%
Staffing History	2.26	2.15	2.15	2.55		

LINE - ITEM EXPLANATIONS:

5203 Reflects rising fuel costs.
5231 Tool & Equipment - 1/3 increase for diving equipment.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - PIONEER DOCK MAINTENANCE

This account is used to track expenses associated with the maintenance of the Pioneer Dock separate from the Pioneer Dock operating costs. All operating supplies, fuel for vehicles, equipment maintenance as well as building and grounds maintenance, electricity and water service costs directly related to maintenance are included.

FUND 400
612 - PORT & HARBOR - PIONEER DOCK MAINTENANCE

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 10,409	\$ 15,277	\$ 15,277	\$ 14,186	\$ (1,091)	-7.14%
5102 Fringe Benefits	7,074	11,405	11,405	10,646	(759)	-6.66%
5103 P/T Employees	-	5,314	5,314	3,155	(2,159)	-40.62%
5104 Fringe Benefits P/T	-	911	911	549	(362)	-39.74%
5105 Overtime	459	100	100	100	-	0.00%
<u>Total Salaries and Benefits</u>	17,941	33,007	33,007	28,636	(4,371)	-13.24%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	-	500	500	500	-	0.00%
5209 Building & Grounds Maintenance	6,314	5,000	5,000	5,000	-	0.00%
5231 Tools/Equipment	494	750	750	3,000	2,250	300.00%
5602 Safety Equipment	-	750	750	1,000	250	33.33%
<u>Total Maintenance and Operations</u>	6,809	7,000	7,000	9,500	2,500	35.71%
Total	\$ 24,750	\$ 40,007	\$ 40,007	\$ 38,136	(1,871)	-4.68%
Staffing History	0.22	0.30	0.30	0.40		

LINE - ITEM EXPLANATIONS:

5231 Tool & Equipment - 1/3 increase for diving equipment.

Account Number Explanations: Sec G-17

CITY OF HOMER
2009 OPERATING BUDGET

NARRATIVE
PORT & HARBOR - DEEP WATER DOCK MAINTENANCE

The purpose of this account is to track the maintenance costs separate from operating costs. Electricity, water service, dock maintenance and repairs are reflected here for the Deep Water Dock

FUND 400
614 - PORT & HARBOR - DEEP WATER DOCK MAINTENANCE

	FY2007 Actual	FY2008 Adopted Budget	FY2008 Amended Budget	FY 2009 Adopted Budget	Difference Between 2008 Amended & 2009 Adopted	
<u>Salaries and Benefits</u>						
5101 Regular Employees	\$ 9,730	\$ 15,277	\$ 15,277	\$ 14,186	\$ (1,091)	-7.14%
5102 Fringe Benefits	6,837	11,405	11,405	10,646	(759)	-6.66%
5103 P/T Employees	-	5,314	5,314	3,155	(2,159)	-40.62%
5104 Fringe Benefits P/T	-	911	911	549	(362)	-39.74%
5105 Overtime	67	500	500	500	-	0.00%
<u>Total Salaries and Benefits</u>	16,634	33,407	33,407	29,036	(4,371)	-13.08%
<u>Maintenance and Operations</u>						
5202 Operating Supplies	-	500	500	500	-	0.00%
5209 Building & Grounds Maintenance	5,114	4,750	4,750	5,200	450	9.47%
5231 Tools/Equipment	520	750	750	3,000	2,250	300.00%
5602 Safety Equipment	-	750	750	1,000	250	33.33%
<u>Total Maintenance and Operations</u>	5,634	6,750	6,750	9,700	2,950	43.70%
Total	\$ 22,267	\$ 40,157	\$ 40,157	\$ 38,736	(1,421)	-3.54%
Staffing History	0.20	0.30	0.30	0.40		

LINE - ITEM EXPLANATIONS:

5231 Tool & Equipment - 1/3 increase for diving equipment.
--

Account Number Explanations: Sec G-17

THIS PAGE WAS INTENTIONALLY LEFT BLANK



“WHERE THE LAND ENDS AND THE SEA BEGINS”

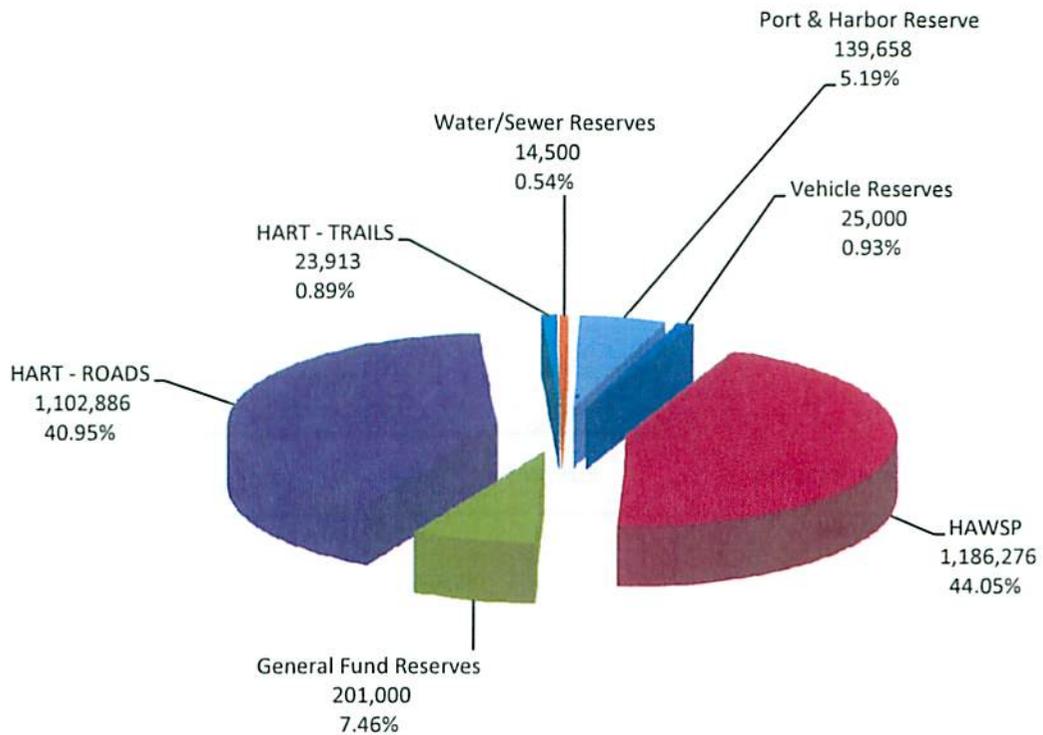
Projects

CITY OF HOMER
2009 OPERATING BUDGET

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To oversee the capital improvements program, including ongoing projects and future projects. All funding for staff will come from project revenues.

**Total Capital Project Appropriations By Function -
FY2009**



**CITY OF HOMER
2009 OPERATING BUDGET**

DEPRECIATION RESERVES			2009	Transfer	Other	Expected	2009
Fund	Dept	Reserve	Beginning Balance	In/Out	Income	Expenditures	Estimated Balance
GENERAL FUND DEPRECIATION							
156	367	Public Art	1,596	-	-	-	1,596
	369	Seawall Maintenance Reserve	25,909	13,000	-	-	38,909
	370	Animal Shelter	5,000	-	-	-	5,000
	375	General	19,486	-	-	-	19,486
	384	City Hall (Balance moved to 170)	11,618	4,647	-	-	16,265
	385	Parks & Rec	65,814	12,000	-	5,000	72,814
	387	Planning	41,885	8,000	-	-	49,885
	388	Airport	63,656	6,035	-	33,500	36,191
	390	Library	47,061	6,035	-	-	53,096
	393	Fire	98,294	21,726	-	15,000	105,020
	394	Police	111,952	21,726	-	32,500	101,178
	395	Public Works	191,268	40,616	-	115,000	116,884
	396	Leased Property	182,661	24,140	-	-	206,801
	399	Sister Cities	25,171	-	-	-	25,171
			891,371	157,925	-	201,000	848,296
170	733	New City Hall (Ord 07-29)	415,274	-	-	-	415,274
WATER - SEWER DEPRECIATION							
256	378	Water	1,803,673	50,000	-	14,500	1,839,173
	379	Sewer	1,872,172	50,000	-	-	1,922,172
			3,675,845	100,000	-	14,500	3,761,345
PORT DEPRECIATION							
456	380	Port & Harbor	774,557	324,530	-	139,658	959,429
FLEET DEPRECIATION							
152	374	Port & Harbor	69,139	30,000	-	25,000	74,139
	375	General	43,362	-	-	-	43,362
	380	Administrative	41,929	-	-	-	41,929
	381	Fire	1,856	14,000	-	-	15,856
	382	Police	460	20,000	-	-	20,460
	383	Public Works	320,700	16,000	-	-	336,700
	391	Insurance	127,312	-	-	-	127,312
			604,757	80,000	-	25,000	659,757
Total 2009 Depreciation Reserve Balances			6,361,805	662,455	-	380,158	6,644,102

2007 Depreciable Capital Assets:

<i>Mandates that</i>			
<i>*40% of</i>			
<i>depreciable capital</i>	General Fund	35,886,159	
<i>assets be</i>	Enterprise Fund	56,086,453	91,972,613
<i>maintained in</i>			
<i>Depreciation</i>			
		* 40%	36,789,045
	Ordinance Shortfall		(30,144,943)

**CITY OF HOMER
2009 OPERATING BUDGET**

PROJECT RESERVES			2009				2009
Fund	Dept	Reserve	Beginning Balance	Transfer In/Out	Other Income	Expected Expenditures	Estimated Balance
GENERAL FUND - CAPITAL PROJECT RESERVES							
151	275	Special Fund (Ord 04-24(A))	713,388		52,754		766,142
	375	General	(17,154)		-		(17,154)
	720	Computer Software Upgrade	26,433		-		26,433
	721	Consortium Library	117,560		-		117,560
	722	Library Building	52,954		-		52,954
	723	Library Expansion	40,575		-		40,575
	726	Hockey	(62,436)		-		(62,436)
	727	Mariner Park	22,582		-		22,582
	735	Jack Gist Park	(89,758)		-		(89,758)
	736	Fire Small Grants	(2,500)		-		(2,500)
	741	Ocean Drive Bluff Erosion	(503,126)		-		(503,126)
	785	2004 Homeland Security	(5,558)		-		(5,558)
	788	Seawall Maintenance	(203)		-		(203)
	795	2008 Homeland Security	(24,999)		-		(24,999)
	863	Manley Building Fuel Spill	(12,330)		-		(12,330)
	865	Reber Trail (Ord 08-28A, Reso 07-90)	(7,173)		-		(7,173)
			<u>255,428</u>	<u>-</u>	<u>52,754</u>	<u>-</u>	<u>308,182</u>
GENERAL FUND - NON-CAPITAL PROJECT RESERVES							
157	375	General	25,249		-		25,249
	730	Library Book Grant	(46)		-		(46)
	731	Commercial Vehicle Inspection	6,887		-		6,887
	736	Fire Small Grants	(7,900)		-		(7,900)
	739	Police Small Grants	(14,208)		-		(14,208)
	745	Drug Forfeiture	4,348		-		4,348
	770	Wetland Study	(60,952)		-		(60,952)
	780	Safety Saturation	(7,546)		-		(7,546)
	781	Police Small Grants	7,215		-		7,215
	783	Trails Grants	(1,057)		-		(1,057)
	786	Conference Center Feasibility	(761)		-		(761)
	860	Scenic Byways	1,622		-		1,622
	862	Climate Action Plan	28,608		-		28,608
	868	Planning Grants (Misc)	(1,023)		-		(1,023)
			<u>(19,566)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,566)</u>
HAWSP / WATER - SEWER PROJECTS							
153		HAWSP	3,403,983		1,197,605	1,186,276	3,415,312
215	710	E End Utility Upgrade	(1,311,322)		-	-	(1,311,322)
215	748	Coastal Impact Assist Program	(2,329)		-	-	(2,329)
215	814	Water Storage Tank	(104,824)		-	-	(104,824)
215	820	East Road Sewer	(131,255)		-	-	(131,255)
215	822	Thompson Drive Sewer	(133,220)		-	-	(133,220)
215	825	WS Master Plan	(115,690)		-	-	(115,690)
215	826	Kach Dr Phase I Sewer	(33,724)		-	-	(33,724)
215	827	Ocean Loop Sewer	(26,252)		-	-	(26,252)
215	829	PVC Pipe Replacement	(15,276)		-	-	(15,276)
215	831	Kach Dr Phase II	(153,072)		-	-	(153,072)
215	859	E End Road W/S Expansion	(524,614)		-	-	(524,614)
215	865	Design Water Treatment Plant	(4,096,354)		-	-	(4,096,354)
			<u>(3,243,947)</u>	<u>-</u>	<u>1,197,605</u>	<u>1,186,276</u>	<u>(3,232,619)</u>
PORT & HARBOR PROJECTS							
415	380	Port Reserve	1,213		-	-	1,213
	397	Hickory Dock	57,950		-	-	57,950
	910	DWD Reimbursement	(9,657)		-	-	(9,657)
	917	4 & 5 Restrooms	(28,458)		-	-	(28,458)
	921	Ramp 4 Fish Cleaning Facility	(881)		-	-	(881)
			<u>20,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,167</u>
OTHER RESERVES							
150	392	Land	6,605		-	-	6,605
160		HART - Roads	3,048,795		1,065,344	1,102,886	3,011,253
165		HART - Trails	13,933		122,760	23,913	112,780
			<u>3,069,333</u>	<u>-</u>	<u>1,188,105</u>	<u>1,126,799</u>	<u>3,130,638</u>
Total Reserves			6,443,219	662,455	2,438,464	2,693,234	6,850,905

**CITY OF HOMER
2009 OPERATING BUDGET**

Public Arts Reserve

156 - 367

Acct #	2008 Budget	2009 Budget
Beginning Balance	-	1,596
4992 Annual Transfer	4,000	-
5xxx Expenditures	(2,404)	
Subtotal	1,596	1,596
Encumbered	-	
Ending Balance	1,596	1,596

Expenditure Detail	2008		2009	
Ord #	Budget	Actual	Budget	Actual
		2,404		
	-		-	
	-	2,404	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Seawall Maintenance Reserves

156 - 369

Acct #	2008 Budget	2009 Budget
Beginning Balance	-	25,909
4992 Annual Transfer	15,000	13,000
4902 Other Income - Insurance Reimbursement	45,371	
4902 Seawall Deductible (from Seawall Owner)	4,950	
5xxx Expenditures	(39,412)	
Subtotal	25,909	38,909
Encumbered	-	
Ending Balance	25,909	38,909

Expenditure Detail

Ord #	2008		2009	
	Budget	Actual	Budget	Actual
Seawall Repairs		38,000		
Seawall Insurance		1,412		
	-		-	
	-	39,412	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Animal Shelter Depreciation

156 - 370

Acct #	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	5,000	5,000	5,000
4992 Annual Transfer	5,000			
4992 Extra Transfer per Council				
5xxx Expenditures				
Encumbered				
Ending Balance	5,000	5,000	5,000	5,000

Expenditure Detail

Ord #	2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual
	-	-	-	-	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**City - Hall Reserves
156 - 384**

Acct #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	(5,962)	(19,814)	25,000	11,618
4992 Annual Transfer	7,700	7,700	11,618	11,618	4,647
Transfer from Fleet					
4992 Extra Transfer per Council Expenditures	(13,662)	3,918 (22,160)	425,945		
4992 Transfer from Fund 151		(3,311)			
4992 Transfer from Fund 152			22,525		
Transfer to Fund 170 - New City Hall			(415,274)		
Encumbered				(25,000)	
Ending Balance	(5,962)	(19,814)	25,000	11,618	16,265

Expenditure Detail	2005		2006		2007		2008		2009	
	Ord	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Carpet Replacement				25,000		25,000		25,000		
Replace Rear Steps		10,000	13,656							
Write-off of 04 Payables			7							
Phone System Upgrade				15,000	9,062					
Sound System Council Chambers				20,000	13,098					
		10,000	13,663	60,000	22,160	25,000		25,000		

**CITY OF HOMER
2009 OPERATING BUDGET**

Parks & Rec Reserves

156 - 385

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	(20,653)	(63,257)	72,102	65,814
4992 Annual Transfer		20,100	20,100	30,000	12,000
Softball/Environmental Trans from Future Parks					
4902 Winter Games Legacy Money		2,500			
4992 Transfer from Fund 151		(23,809)			
4992 Transfer from Fund 152			115,259		
Interest Income					
Expenditures	(20,653)	(41,395)		(21,288)	
Subtotal	(20,653)	(63,257)	72,102	80,814	77,814
Encumbered				(15,000)	(5,000)
Ending Balance	(20,653)	(63,257)	72,102	65,814	72,814

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Cemetery Fence	237									
Replace Tables/Sign/Fence	7,600	10,653								
Karen Hornaday	10,000	10,000		4,105						
Jack Gist Parking Lot			37,560	37,289						
Hornaday Park Drainage					15,000		15,000			
Beach Policy Improvements							5,000	5,177		
Jack Gist Park Bleachers							18,000	16,111		
Jersey Barriers									5,000	
	17,837	20,653	37,560	41,394	15,000	-	38,000	21,288	5,000	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Planning Reserves

156 - 387

Acct #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	(2,293)	1,297	21,885	41,885
4512 2008 Borough Reimbursement				50,000	
4992 Annual Transfer		10,000	20,000	20,000	8,000
4992 Transfer from Planning					
Deferred Rev KPB					
GIS Class Reimburse					
4905 Donations	1,830				
4992 Transfer from Fund 151		(5,784)			
4992 Transfer from Fund 152			98,720		
4801 Interest Income					
5xxx Expenditures	(4,123)	(626)	(98,133)		
Subtotal	(2,293)	1,297	21,885	91,885	49,885
Encumbered				(50,000)	
Ending Balance	(2,293)	1,297	21,885	41,885	49,885

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Town Square	4,123	4,123								
EPA Grant Match	46,103									
Update Comp Plan			100,000	626	99,374	98,133	1,242			
Computer Upgrade										
Update Comp Plan							50,000			
	50,226	4,123	100,000	626	99,374	98,133	51,242			

**CITY OF HOMER
2009 OPERATING BUDGET**

**Airport Reserves
156 - 388**

Acct #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	10,000	20,797	118,168	63,656
4992 Annual Transfer	10,000	10,000	15,088	15,088	6,035
4992 Extra Transfer per Council		5,088			
4801 Interest Income					
4992 Transfer from Fund 151		4,008			
4992 Transfer from Fund 152			82,283		
4610 Bids/Specs Revenue				400	
5xxx Expenditures		(8,299)			
Subtotal	10,000	20,797	118,168	133,656	69,691
Encumbered				(70,000)	(33,500)
Ending Balance	10,000	20,797	118,168	63,656	36,191

Expenditure Detail		2005		2006		2007		2008		2009	
Ord #		Budget	Actual	Budget	Actual	Budget	0	0	Actual	Budget	Actual
	Restain Terminal										
	Airport Door Controls			10,000	8,299	1,702					
	Carpet					25,000		25,000			
	Airport Flooring Upgrade							45,000			
	Repaint Interior Budget									25,000	
	Replace Bathroom Counter/Si Budget									8,500	
		-	-	10,000	8,299	26,702	-	70,000	-	33,500	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Library Reserves

156 - 390

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	(5,963)	46,649	61,972	47,060
4992 Annual Transfer		10,000	15,088	15,088	6,035
4992 Extra Transfer per Council		5,088			
Transfer per Ord 06-54		5,000			
4992 Transfer from Fund 151		32,524			
4992 Transfer from Fund 152			235		
4801 Interest Income					
5xxx Expenditures	(5,963)			(4,119)	
Subtotal	(5,963)	46,649	61,972	72,941	53,095
Encumbered				(25,881)	
Ending Balance	(5,963)	46,649	61,972	47,060	53,095

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fix Foundation Rot	20,000	5,963	14,037							
Landscaping/Perennials							30,000	4,119		
	20,000	5,963	14,037	-	-	-	30,000	4,119	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Fire Reserves

156 - 393

Acct #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	29,824	91,139	110,978	98,294
4992 Annual Transfer	36,000	36,000	54,316	54,316	21,726
4992 Extra Transfer per Council		18,316			
4801 Interest Income					
4992 Transfer from Fund 151		48,656			
4992 Transfer from Fund 152					
5xxx Expenditures	(6,176)	(41,657)	(34,477)	(31,352)	
Subtotal	29,824	91,139	110,978	133,943	120,020
Encumbered				(35,649)	(15,000)
Ending Balance	29,824	91,139	110,978	98,294	105,020

Expenditure Detail		2005		2006		2007		2008		2009	
Ord #		Budget	Actual								
	Pave Rear Lot	25,000		35,000	17,280						
	High-Press Lift Bags	10,000		10,000							
05-13	Radios	6,176	6,176								
	Portable Radios			7,000	6,837						
	Confined Space Rescue			20,000		20,000		20,000	14,660		
	Fire Hose Replacement			10,000	9,764						
	Positive Vent Fan			9,000	7,776						
	Mobile Data Software					37,000	21,697				
	Replace Bay Door - PH 2					20,000	12,780				
	Thermal Imaging Camera							22,000	16,692		
	Disaster Preparedness Equip							10,000			
	Parking Lot Repair - Phase II							15,000			
	Water Rescue Inflatable									15,000	
		41,176	6,176	91,000	41,657	77,000	34,477	67,000	31,352	15,000	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Police Reserves

158 - 394

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	29,824	103,744	102,241	156,162
4992 Annual Transfer	36,000	36,000	54,316	54,316	21,726
4992 Extra Transfer per Council		18,316			
4992 Transfer from Fund 151		41,785			
4992 Transfer from Fund 152					
4801 Interest Income					
5xxx Expenditures	(6,176)	(22,181)	(55,819)		
Subtotal	29,824	103,744	102,241	156,557	177,888
Encumbered				(394)	(32,500)
Ending Balance	29,824	103,744	102,241	156,162	145,388

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Radios	05-13	6,176	6,176								
Renovate Trooper Office (dispatch)				25,000	22,181	2,819	2,819				
Microwave Repeater	07-22					53,000	53,000				
Pro-Com Spare Parts	Bud							45,000	44,606		
New Parking Area	Bud										12,000
Relocate Police & HVFD Rt Bud											12,000
Upgrade Dispatch Operatin Bud											8,500
		6,176	6,176	25,000	22,181	55,819	55,819	45,000	44,606	32,500	.

**CITY OF HOMER
2009 OPERATING BUDGET**

Public Works Reserves

156 - 395

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	17,320	186,960	89,727	191,268
4992 Annual Transfer	198,803	67,300	101,541	101,541	40,616
4992 Transfer from W/S Reserves			32,000	(to pay for W/S portion of Paving & Cold Storage)	
4992 Extra Transfer per Council		34,241			
4992 Transfer for Fuel Dispensing System		15,000			
4992 Transfer from Fund 151		81,653			
4992 Transfer from Fund 152					
4801 Interest Income					
5xxx Expenditures	(181,483)	(28,554)	(230,774)		
Subtotal	17,320	186,960	89,727	191,268	231,884
Encumbered					(115,000)
Ending Balance	<u>17,320</u>	<u>186,960</u>	<u>89,727</u>	<u>191,268</u>	<u>116,884</u>

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Tex Steamer (part in W/S Reserves)		5,000		5,000							
Equipment Pole Barn (pw-\$50,000, w-\$25,000, s-\$25,000)		100,000	181,483								
Overhead Doors				18,000	1,080	16,920	10,204				
Tire Balancer and Wheel Lift				8,000	7,976						
Fuel Dispensing System				20,000	19,498						
1/3 Parking Lot Paved						11,000	35,227				
1/3 Mezzanine Cold Storage						4,000	38,857				
Mower											
Dozer	07-46					90,000	83,871				
Striper	07-46					85,000	62,615				
2 Stage Snow Blower										65,000	
Street Sweeper - Used										50,000	
		<u>105,000</u>	<u>181,483</u>	<u>51,000</u>	<u>28,554</u>	<u>206,920</u>	<u>230,774</u>	-	-	<u>115,000</u>	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Leased Property Reserves
156 - 396**

Acct #	2006	2007	2008	2009
	Actual	Actual	Budget	Budget
Beginning Balance	-	96,959	157,310	182,661
4992 Annual Transfer	40,000	60,351	60,351	24,140
4992 Extra Transfer per Council	20,351			
4992 Transfer per Ord 06-54	30,000			
4992 Transfer per Ord 06-56	7,500			
4992 Transfer from Fund 151	52,029			
4610 Sale of Plans & Specs	1,525			
4801 Interest Income				
5xxx Expenditures	(54,446)		(4,847)	
Subtotal	96,959	157,310	212,814	206,801
Encumbered			(30,153)	
Ending Balance	96,959	157,310	182,661	206,801

Expenditure Detail

Ord #	2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Roof Repair	17,000							
Big Removal/Lot Clean -up	40,000	54,446						
Boiler			35,000	-	35,000	4,847		
	57,000	54,446	35,000	-	35,000	4,847	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Sister City Reserves

156 - 399

Acct #	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	5,964	15,421	25,171
4992 Annual Transfer	10,000	10,000	10,000	-
4992 Extra Transfer per Council				
4801 Interest Income				
5xxx Expenditures	<u>(4,036)</u>	<u>(543)</u>	<u>(250)</u>	
Subtotal	5,964	15,421	25,171	25,171
Encumbered				
Ending Balance	<u>5,964</u>	<u>15,421</u>	<u>25,171</u>	<u>25,171</u>

Expenditure Detail

Ord #	2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
2006 Purchases	5,000	4,036	964	543				
						0	0	
	<u>5,000</u>	<u>4,036</u>	<u>964</u>	<u>543</u>	-	-	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Water Reserves
256 - 378**

Acct #	2005		2006		2007		2008		2009	
	Actual	Budget	Actual	Budget	Actual	Budget	TD Projections	Budget	Actual	Budget
Beginning Balance	1,407,254		1,270,799		2,094,470		2,340,639		1,909,301	
4992 Annual Transfer	190,000		190,000		190,000		50,000		50,000	
Adjustment to Reserves	(201,836)		749,887							
4801 Interest Income	8,783		3,312		82,160		54,653			
Transfer to PW/GF for 1/3 Cold Storage & Paving										
5xxx Expenditures	(133,402)		(119,528)		(25,991)		(293,483)			
Subtotal	1,270,799		2,094,470		2,340,639		2,151,809		1,959,301	
Encumbered							(242,508)		(14,500)	
Ending Balance	1,270,799		2,094,470		2,340,639		1,909,301		1,944,801	

Expenditure Detail

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
PR Station Valve & Equipment		7,488									
VFD Replacement		8,200			8,200						
Lagoon Aerator AERO-2		6,100			6,100						
Emer Wtr Main Bypass/Woodard			22,781								
Split Reservoir Tank Repair		24,000	19,427		4,573			350,000	279,732		
WTP Chemical Feed Tanks		6,200			6,200						
Phase II New Water Meter System		37,500	6,625		30,875						
Water Distribution Telemetry PH VI		24,000	18,438		5,562						
Pole Barn		25,000	25,000		-						
Badger Orion Meter-Phill					75,000		74,979				
HDPE McElroy Fusion Machine					4,500		4,236				
WTP Air Compressor					17,000		14,000				
Water Telemetry PH IV					25,000		21,313				
Fuel Dispensing Sys					5,000		5,000				
Baycrest Water/Sewer Project			41,131								
1/3 Parking Lot Paved							12,000		12,000		
1/3 Mezzanine Cold Storage							4,000		4,000		
1/2 PW Small Storage Building							7,500				
Water Distribution							25,000				
1/2 Dissolved Air Floatation Pump							16,500				
1/2 Hand Held Data Collector							3,500		4,991		
1/2 Snow Blade & Forks							7,000		5,000		
1/2 Booster Pump							12,500				
Dam Outlet Valve							55,000		17,000	13,751	
Evaluate, Recommend Design Repair	07-31(s)										14,500
Water Main Line Tapping Tool	Bud										14,500
		138,488	133,402	188,010	119,528	143,000	25,991	367,000	293,483	14,500	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Sewer Reserves

256 - 379

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	548,975	848,400	1,774,601	1,889,267	1,872,172
4992 Annual Transfer	190,000	191,685	190,000	50,000	50,000
Adjustment to Reserves	149,592	749,887			
Transfer to PW G/F for 1/3 Cold Storage					
Transfer to PW G/F for 1/3 Parking Lot Paved					
Transfer to WS Operating Fund					
5xxx Expenditures	(40,167)	(15,371)	(75,334)	(22,551)	
Subtotal	848,400	1,774,601	1,889,267	1,916,716	1,922,172
Encumbered				(44,544)	
Ending Balance	848,400	1,774,601	1,889,267	1,872,172	1,922,172

Expenditure Detail

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Muffin Monster		7,700	6,072								
Influent Wastewater Pumps		9,000	9,095	13,000	10,371	2,629					
Equipment Pole Barn		25,000	25,000								
Fuel Dispensing Sys				5,000	5,000						
Aqua Tech Sewer Jet	06-61s			50,000	-	50,000	56,436				
1/3 Parking Lot Paved						12,000	12,000				
1/3 Mezzanine Cold Storage						4,000	4,000				
1/2 PW Small Storage Building						7,500					
1/2 Dissolved Air Floatation Pump						16,500					
1/2 Hand Held Data Collector						3,500	2,897				
1/2 Snow Blade & Forks						7,000					
1/2 Booster Pump						12,500					
23 HP Wastewater Pump								18,000	13,751		
Lagoon Aerator								8,800	8,800		
		41,700	40,167	68,000	15,371	115,629	75,334	26,800	22,551	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Port & Harbor Reserves

456 - 380

Acct #	2005		2006		2007		2008		2009	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	Beginning Balance	1,090,432	728,646		972,243	1,108,709		774,557		
4992	Annual Transfer	319,530	319,530		324,530	324,530		324,530		
	Close Various Port & Harbor Projects		(521,911)							
4610	Bids/Specs Revenue	1,210	835							
4909	Restitution Revenue		5,960							
4906	Hurlen Settlement		600,000							
4801	Interest Income	6,254	20,800		32,926	16,279				
5xxx	Expenditures	(688,780)	(181,617)		(220,990)	(235,420)				
	Subtotal	728,646	972,243	1,108,709	1,214,099	1,099,087				
	Encumbered				(439,541)	(139,658)				
	Ending Balance	728,646	972,243	1,108,709	774,557	959,429				

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Install Hi Mast Light & Ramp		17,653									
Install Restroom at 4&5		34,075									
Replace Grate on Fish Dock		1,382									
Paint P&H Office		6,000		6,000							
Restrooms - Fisheries Aid	03-52	80,914		80,914							
Add water to floats P-S		50,000		50,000		50,000					
Boardwalk repairs		5,000		5,000		5,000					
Wood Grid Repairs		5,000		5,000		5,000					
Pave Ramp 1,2,3, 4 approaches		200,000	137,455	62,545	13,844	48,700					
Restroom at Fish Dock		40,000		40,000		40,000					
Telephone Sys Harbor Office		15,000	5,201	9,799	1,994	7,805					
DWD Corrosion Control		513,834	487,124		1,500						
Spit Restrooms		59,000	59,000								
High Mast Light				135,000	64,452	70,548	100,029				
US Army COE Dredge Dewatering				40,000		56,000		56,000			
Fish Dock Access Improvements				40,000	26,569	13,431	Done				
Overslope Design Work				10,000		10,000		10,000			
Fuel Dispensing System				5,000	5,000	Done					
Repaint 3 Vehicles				12,000		12,000		12,000			
Replace 1972 Loader (Lease)				45,000	4,860	40,140		40,140		19,440	
Harbor Boardwalk Repair				10,000		10,000		10,000			
Wood Grid Repairs				10,000	18	9,982		9,982			
Repair Ramp 7 Damage				90,000	63,380	26,620	22,966	Done			
Remove Sea Growth From Floats						13,250	12,000	Done			
CC Float Finger Hinges						17,500	15,400	2,100			
Fish Outfall Pump Station Ctrl Panel						55,000	6,800	48,200		50,932	
Repaint Used Oil & Fuel Storage Tanks						25,500	25,169	Done			
Electricity Extension for CC Float						50,000	3,011	46,989			
Replace Fishing Hole Berm						10,000	9,999	Done			
VHF Radio Replacement						14,000	13,866	Done			
Secom System Telemetry						12,000	11,750	Done			
Parking Improvements								200,000		3,000	
Rake Drive Unit								25,000		20,000	
East Boat Feasibility Study								143,000	129,271	107,500	
Dredge Spoil Loading & Trucking								65,000		10,000	
Service Van Welder								6,550	12,777		
Harbor Tug Refit											9,208
Light Pole & Launch & Ramp											7,000
Forks for Loader											5,950
		1,027,858	688,780	656,258	181,617	602,476	220,990	674,961	235,420	139,658	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Port & Harbor Fleet Reserves

152 - 374

Acct #		2005	2006	2007	2008	2009
		Actual	Actual	Actual	Budget	Budget
	Beginning Balance	(86,155)	(86,155)	-	39,139	69,139
4992	Annual Transfer			30,000	30,000	30,000
	Transfer fr P&H Fleet (415-377)		86,155	49,064		
4801	Interest Income					
5xxx	Expenditures			(39,925)		
	Subtotal	(86,155)	-	39,139	69,139	99,139
	Encumbered					(25,000)
	Ending Balance	(86,155)	-	39,139	69,139	74,139

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
970										
					9,950	10,250				
					35,000	-	-			
									25,000	
	970	-	-	-	44,950	10,250	-	-	25,000	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Administration Fleet Reserve

152 - 380

Acct #		2005	2006	2007	2008	2009
		Actual	Actual	Actual	Budget	Budget
	Beginning Balance	66,040	66,040	41,928	41,928	41,928
4801	Interest Income					
5xxx	Expenditures		(24,112)			
	Subtotal	66,040	41,928	41,928	41,928	41,928
	Encumbered					
	Ending Balance	66,040	41,928	41,928	41,928	41,928

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual								
New Vehicle			25,000	24,112						
	-	-	25,000	24,112	-	-	-	-	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Fire Department Fleet Reserves
152 - 381**

Acct #	Ord #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance		109,707	129,707	105,279	133,431	1,856
4992 Annual Transfer		20,000	35,000	35,000	35,000	14,000
4992 Transfer from 100-100-5990 for Fire Truck	#08-09				331,221	-
5xxx Expenditures			(59,428)	(6,848)	(467,796)	
Subtotal		129,707	105,279	133,431	31,856	15,856
Encumbered					(30,000)	
Ending Balance		129,707	105,279	133,431	1,856	15,856

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Lift Assist Gurney				19,000				30,000			
Fire Chief Vehicle				40,000	39,813						
Trac Option for 6 Wheeler Fire Truck	Reso 08-06					7,000	-	-	465,531	467,796	
		-	-	59,000	39,813	7,000	-	495,531	467,796	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Police Department Fleet Reserves

152 - 382

Acct #		2005	2006	2007	2008	2009
		Actual	Actual	Actual	Budget	Budget
	Beginning Balance	4,508	22,508	57,508	40,460	460
4992	Annual Transfer	18,000	35,000	50,000	50,000	20,000
5xxx	Expenditures			(67,048)	(47,327)	
	Subtotal	22,508	57,508	40,460	43,133	20,460
	Encumbered				(42,673)	-
	Ending Balance	22,508	57,508	40,460	460	20,460

Expenditure Detail

Ord #	2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual
Expedition #1	Bud	40,000	33,524			
Expedition #2	Bud		33,524			
Side By Side All Terrain Vehicle	Bud		15,000	17,327		
3 Patrol Cars	Ord 08-42		75,000	30,000		
		40,000	67,048	90,000	47,327	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Jail Department Fleet Reserve
152 - 382**

Acct #	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget
Beginning Balance	-	-	-	15,000	-
4992 Annual Transfer			15,000	15,000	
4801 Interest Income					
5xxx Expenditures				(30,000)	
Subtotal	-	-	15,000	-	-
Encumbered					
Ending Balance			15,000	-	-

Expenditure Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual								
New Jail Van								30,000	30,000		
		-	-	-	-	-	-	30,000	30,000	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Public Works Department Fleet
152 - 383**

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	-	-	280,700	320,700
From Water	(86,988)	(6,785)	253,516		
From Sewer					
Total Beginning Balance	(86,988)	(6,785)	253,516	280,700	320,700
4992 Annual Transfer to G/F	20,203	40,000	40,000	40,000	16,000
4992 Annual Transfer - Water	30,000	30,000	30,000	-	
4992 Annual Transfer - Sewer	30,000	30,000	30,000	-	
4992 Transfer From 215		257,646			
5xxx Expenditures		97,346	72,816		
Subtotal	(6,785)	253,515	280,700	320,700	336,700
Encumbered					-
Ending Balance	(6,785)	253,515	280,700	320,700	336,700

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Track Excavator			175,000	679	174,321	46,601				
Loader Replacement			50,000	-						
4X4 Snow Plow - Airport			35,000	26,982						
Bronco Replacement			22,000	21,787						
Meter Tech Vehicle			22,000	24,060						
Ranger Replacement			22,000	23,837						
3/4 Ton Flatbed - Parks					25,000	20,542				
WS 1 Ton 4X4					22,000	26,524				
WS 1/2 Ton 4X4					22,000	25,750				
Striper					62,615	62,615				
			326,000	97,345	305,936	182,032				

**CITY OF HOMER
2009 OPERATING BUDGET**

**Insurance Fleet Reserves
152 - 391**

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Budget	Budget
Beginning Balance	25,000	25,000	21,625	127,312	127,312
4992 Annual Transfer					
4903 Insurance Payments		2,337			
4992 Move From 156 Insurance			105,687		
5xxx Expenditures		(5,712)			
Subtotal	25,000	21,625	127,312	127,312	127,312
Encumbered					
Ending Balance	25,000	21,625	127,312	127,312	127,312

Expenditure Detail	2005		2006		2007		2008		2009	
	Ord #	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
1995 Chevy Astro					2,972					
2006 F550					2,740					
		-	-	-	5,712	-	-	-	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

Special Projects

151 - 275

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Budget	Budget	Budget
Beginning Balance	1,027,126	577,126	629,880	660,634	713,388
4906 Seawall Lawsuit					
4992 Income from Loan Payments		52,754	52,754	52,754	52,754
5xxx Expenditures	(450,000)				
Port & Harbor Feasibility Study (25%)			(22,000)		
Ending Balance	<u>577,126</u>	<u>629,880</u>	<u>660,634</u>	<u>713,388</u>	<u>766,142</u>

Expenditure Detail

Ord #	2005		2006		2007		2008		2009	
	Budget	Actual								
Transfer to Pay for P&H Feasibility Study					22,000	22,000				
03-61					52,754	52,754	52,754	52,754	52,754	52,754
04-24a			52,754	52,754						
	-	-	52,754	-	-	74,754	52,754	52,754	52,754	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**Land Bank Reserves
150 - 392**

Acct #	2003	2004	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Beginning Balance	-	66,684	67,375	4,352	4,472	6,521	6,621
4908 Receipts							
4992 Transfer	64,013						
Transfer from 152					1,868		
4801 Interest Income	2,671	718	938	120	181	100	100
5xxx Expenditures		(27)	(63,961)				
Encumbered							
Ending Balance	66,684	67,375	4,352	4,472	6,521	6,621	6,721

Expenditure Detail

Ord #	2003		2004		2005		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Popdeck Parcel		20,000								
Bridge Creek		265,028								
Glenn Property (UAA)	360,000	36,000	324,000	324,027			-	-		
Bridge Creek 2005					63,500	63,961				
	360,000	321,028	324,000	324,027	63,500	63,961	-	-	-	-

**CITY OF HOMER
2009 OPERATING BUDGET**

**HAWSP Reserves
153 - 375**

Acct #	2005	2006	2007	2008	2009
	Actual	Actual	Actual	YTD Projected	Budget
Beginning Balance	2,176,343	2,597,851	3,311,409	3,234,478	3,186,024
Revenue					
4201 Sales Tax	1,031,167	1,134,096	1,235,022	1,083,962	1,152,605
4801 Investment Interest	40,321	78,669	119,521	39,017	45,000
4992 Transfers In					
ADEC Loans # 81 & # 101					
KC EER Sewer Ext Plans & Specs		133,602			
Total Revenue	1,071,488	1,346,367	1,354,543	1,122,979	1,197,605
5xxx Expenditures	4,414	11,282			
Transfers Out					
Fund 205 - Debt Payment - Principal	371,670	433,292	728,493	825,936	604,368
Fund 205 - Debt Payment - Interest	66,670			130,691	204,068
Fund 100 - GF Admin Fees	207,226	188,235	224,211	414,806	\$377,840
To 215-816 Hillside Match				125,029	
To 215-821 Lakeshore Match			22,511		
To 215-815 Bartlett Hohe			162,768		
376 Painbrush (Ord 06-40)			168,462		
Total Transfers	645,566	621,527	1,431,474	1,171,433	1,186,276
Total Expenditures, Encumbrances & Transfers	649,980	632,809	1,431,474	1,171,433	1,186,276
Ending Balance	2,597,851	3,311,409	3,234,478	3,186,024	3,197,353

Budget Detail	Ord #	2005		2006		2007		2008		2009	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
a) Kach Drive Phase I Water	05-46	400,000	4,414	395,586	1,950	393,636		393,636			
a) Kach Drive Phase II Water & Sewer	05-47	3,300,000		3,300,000		3,300,000		3,300,000			
Water Treatment Plant Upgrade	05-56s	144,000		144,000		144,000		144,000			
PRV Stations	06-02			98,000		98,000		98,000			
Quiet Creek	06-03			243,320		243,320		243,320			
Adams Street	06-03			59,840		59,840		59,840			
Painbrush Booster Station	06-40			135,500		135,500	168,462	-			
a) Water Treatment Plant (215-865)	08-02(S)							8,000,000			
		3,844,000	4,414	4,376,246	1,950	4,374,296	168,462	12,238,796			

See 215 Projects

**CITY OF HOMER
2009 OPERATING BUDGET**

HART Roads Reserves

160 - 766

	2004	2005	2006	2007	2008 Projected	2009
Acct #	Actual	Actual	Actual	Actual	YTD	Budget
Beginning Balance	2,463,502	2,968,759	3,487,676	3,294,757	2,570,799	3,048,795
Revenue						
4201 Sales Tax	1,019,645	1,031,167	1,134,096	1,186,825	975,566	1,037,344
4801 Investment Interest	25,561	61,117	98,777	93,541	32,264	28,000
4610 Plans (766)						
Total Revenue	1,045,206	1,092,284	1,232,873	1,280,365	1,007,830	1,065,344
Encumbered					253,162	887,666
Transfers Out						
Debt Payment - Principal	390,000	420,000	460,000	475,000	-	
Debt Payment - Interest	43,854	27,766	24,916	20,781	-	
Fund 100 - GF Admin Fees	85,421	96,768	100,894	121,866	238,310	215,221
To 151-741 Ocean Drive Ord 04-37	9,750	-	-	-	-	
Total Transfers	529,025	544,534	585,810	617,647	238,310	215,221
Expenditures						
766 Spruceview Ord. 04-50	1,114	27,201	246,709	1,214,649	36,802	
768 Paving Projects			591,926	7,788		
773 Soundview				48,818		
789 Douglas Street			1,346	112,553	1,559	
Misc	9,810	1,632		2,869		
	10,924	28,833	839,982	1,386,677	38,361	-
Total Encumbrances, Transfers & Expenc	539,949	573,367	1,425,792	2,004,324	529,833	1,102,887
End Balance	2,968,759	3,487,676	3,294,757	2,570,799	3,048,795	3,011,253
Budget:	Ord					
766 Spruceview/Noview LID	08-14				289,964	
Repave Project - Phase II						612,598
Freight Dock Road Paving						275,068
					289,964	887,666

**CITY OF HOMER
2009 OPERATING BUDGET**

**HART Trail Reserves
165-375**

Acct #	2007	2008	2009
	Actual	YTD - Projected	Budget
Beginning Balance	-	48,651	13,933
Revenue			
4201 Sales Tax	48,197	108,396	115,260
4801 Investment Interest	454	865	7,500
Total Revenue	48,651	109,261	122,760
5xxx Expenditures			
Encumbered		117,500	
Transfers Out			
Debt Payment - Principal			
Debt Payment - Interest			
Fund 100 - GF Admin Fees To 151-741 Ocean Drive		26,479	23,913
Total Transfers	-	26,479	23,913
Total Expenditures, Encumbrances & Transfers	-	143,979	23,913
Ending Balance	48,651	13,933	112,780

Expenditure Detail

Ord #	2007		2008		2009	
	Budget	Actual	Budget	Actual	Budget	Actual
Beluga Slough Trail - HART			25,000			
HART - Reber Trail			54,500			
HART - W Homer Elementary Trail Phase 1			8,000			
Contract for a Trail Design Criteria Manual			30,000			
			117,500			

BUDGET

REQUESTS

OVER \$5,000

**CITY OF HOMER
2009 OPERATING BUDGET
DEPARTMENTAL REQUESTS**

Budget Requests By Department			
Expenditure Detail	2009		Dept Total
	Budget	Acct No.	
Airport			
Repaint Interior	25,000	156-388	
Replace Counter/Sink	8,500	156-388	33,500
Fire Department			
Water Rescue Inflatable	15,000	156-393	
EMS Patient Report Database	8,000	100-113	23,000
Library			
PC Reservation/Print Management Software	11,450	100-113	11,450
Mayor/City Council			
Statehood Anniversary (Reso. 08-64)	10,000	100-100	10,000
Planning & Zoning			
Contractual Services Steep Slope	5,000	100-130	5,000
Police Department			
New Parking Area	12,000	156-394	
Relocate Police & HVFD Repeaters	12,000	156-394	
Upgrade Dispatch Operating Software	8,500	156-394	32,500
PW General Fund			
2-Stage Snow Blower (replaces 2-Fair blowers)	65,000	156-395	
Replace Street Sweeper	50,000	156-395	115,000
PW Parks and Rec			
Jersey Barriers @ Hornaday Park	5,000	156-385	5,000
Water			
Water Main Line Live Tapping Tool	14,500	256-378	14,500
PW Port Reserve			
East Boat Harbor Feasibility Study	107,500	456-380	
Patrol Truck	25,000	152-374	
Trucking Cost Dredge Spoils	10,000	456-380	
Harbor Tug refit	9,208	456-380	
Light Pole at Load & Launch Ramp	7,000	456-380	
Forks for Komatsu Loader	5,950	456-380	164,658
HART - ROADS			
Repave Project - Phase II	612,598	160-766	
Freight Dock Road Paving	275,068	160-766	887,666
City Wide Total			\$1,302,274

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Airport Terminal

Interior Painting

Fund Name: Airport Reserves

Account Name: _____

Account # 156.388

Estimated Cost: \$25,000

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

Justification:

The Airport Terminal is 16 years old and the interior needs to be repainted. This request was first made in 2007.

Requestor's Name: Jonker/Riley

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Airport Restroom Sinks & Counters
 Fund Name: Airport Reserves

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

Account Name: _____
 Account # 156.388
 Estimated Cost: \$8,500

Justification:

The Airport Terminal is 16 years old and the restrooms need some attention. The countertops and sinks are scratched and chipped and can no longer be properly cleaned. The new proposed faucet assemblies will be "motion" dispensed for health reasons and should save on water.

This request is to replace the counter tops and sinks/fixtures in the public restrooms.

Requestor's Name: Jonker/Riley

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Fire Department Date 8/18/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Water Rescue Inflatable
 Fund Name: Fire Department-EMS

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

Account Name: Capital Outlay
 Account # 100-152-5990
 Estimated Cost: \$15,000

Justification:

With Homer being a maritime community, with miles of coastline and a high level of commercial and recreation taking place near or on the water, the Fire Department does not have any way to quickly access the Lake, Reservoir or near shore areas outside of the Homer Harbor (Harbor tug or skiff). A recent event where a potentially suicidal person entered the water off of Bishop's Beach could have easily claimed the life of someone if a civilian did not enter the water (at additional risk) to talk the person into returning to shore. Thought the Fire Department does have cold water/ice rescue suits and training it is impractical to have to wade, or swim long distances to reach near shore victims of cold water immersion. A small, rescue inflatable vessel with small outboard jet drive motor, that can be rapidly deployed to area bodies of water is essential to maintain a ready rescue source for our department. The vessel must be small enough to carry/drug across the beach or ice, but be sturdy enough to carry 3 or 4 rescuers safely.

Requestor's Name: Robert Painter, Chief

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Library Date 8/18/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description PC reservation and print management software for public use computers.

Fund Name: _____

Account Name: _____

Account #: _____

Estimated Cost: \$11,450

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

Justification:

PC reservation and print management software is used by libraries to manage public use computers; the software provides us with a method to allocate equal time for all computer users, and ensures recovery of the cost of printing as well as minimizes the waste of printer paper. The software we used at the old library when we had 6 public use computers has not performed well since the new library opened in September 2006 and the number of public use computers more than tripled to 20. Working with the software company, library staff and the City Systems Administrator have tried numerous techniques to fix the software problems, but the software simply cannot keep up with the demands of the larger system. In researching a variety of PC reservation and print management software packages (taking into consideration the size of our population and the 40,041 computer users we served in 2007, as well as factoring in the compatibility with our library operations software) we have narrowed down the options to a few software products that will best meet the needs of the library. PC reservation and print management software will help the library staff serve our many computer users in the fairest and most orderly manner possible, as well as help us recover our print costs.

Requestor's Name: Helen Hill

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAF YEAR 2009**

Requesting Department Administration Date 8/19/2008

Level of Need: Urgent Essential Neces Desirable

Request for Additional Personnel:

Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:

Description to carry out 50th Anniversary activities and events

Fund Name: General

Account Name: Statehood Anniversary

Account # 100-100-

Estimated Cost: \$10,000

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

Justification:

Per council resolution 08-64, an official Statehood Anniversary Committee is established to work with the KPB anniversary committee as well as the State to provide activities for anniversary celebrations from 1/3/09-1/3/10. Early ideas are strategic bonfire in January, as well as picnic in conjunction with 4th of July events. This money will help the city carry out these celebrations.

Requestor's Name: Dru Corbin

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Planning & Zoning Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Request Other Than Personnel:

Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Description Contractual services to complete
steep slope ordinance/geo-data

Fund Name: Planning & Zoning

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

Account Name: Professional & Special Services

Account #: 100-130-5210

Estimated Cost: \$10,000

Justification: Will need technical assistance to complete steep slope ordinance. In consideration of visit or review from engineers.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Police Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description New Parking Area
 Fund Name: General Fund

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

Account Name: Building and Grounds Maintenance
 Account #: 100-160-5209
 Estimated Cost: \$12,000

Justification:
 We have very limited parking available at the police station. During major events when extra officers are on-duty, when meetings are held or when we have allot of citizens coming in we do not have adequate room and people end up parking out on Heath Street in front of the police station. Now that Heath is the primary entrance to the high school this is a very un-safe practice. This project involves excavating the area around the light pole in front of the police station and replacing the excavated materials with fabric, pit run gravel and a topping layer of crushed gravel.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Police Date 8/18/2008

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:

Description Relocate primary police and HVFD repeaters.

Fund Name: General Fund

Account Name: Communications

Account # 100-160-5215

Estimated Cost: \$12,000

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

Justification:

The police department and fire departments primary channel radio repeaters are currently located near the port and harbor maintenance building on the Homer Spit. The area where they are at has developed into a very unsuitable location due to very high interference levels from existing FM broadcasts and other mixed signals that are combining and blanketing our signal.
 This request will fund the move of our equipment to the most suitable alternate location as determined by a site survey to be conducted by ProComm Alaska and the FCC. We anticipate moving to either the ice house or the harbor office.

Requestor's Name: Mark Robl

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Police Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Upgrade to Police Dispatch operating software

Fund Name: General Fund

Account Name: Professional Services

Account # 100-161-5210

Estimated Cost: \$8,500

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

Justification:

We have been operating in dispatch with the same records management software since 1999. The software is now becoming slow to operate and is running out of room due to all of the files that we have on it. We are very satisfied with the software provider and request the funding to upgrade to their latest version of Justice. Our current system is not totally compatible with Vista and has problems with several data fields. It is not fast enough to interface with the new computer aided dispatch system that will be borough wide and will enable us to back-up other dispatch centers on the peninsula in the event of an emergency and be backed up by them. We have managed to avoid software lease fees for several years. Upgrading to the new Justice will require annual lease fees of \$2,800 starting in 2010. The lease fees will include annual software maintenance and upgrades so we will avoid having to budget for an upgrade like this in the future and will always have the most current version of Justice software.

Requestor's Name: Janie Stewart

Department Head Approval: Mark Robl

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description 2-Stage Highway Snow Blower
 Fund Name: PW Reserve

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

Account Name: _____
 Account # 156.395
 Estimated Cost: \$65,000

Justification:

Our existing large, loader mounted Fair snow blower is 20+ years old and in need of replacement. This request is for the purchase of a new two-stage loader mounted snow blower which is used primarily for snow pick-up on Pioneer Ave., Heath St and Poopdeck St as well as future curbed streets.

This equipment may also be used in the annexed area to blow back the snow berms after heavy snowfalls and drifting and when the roads become narrow and marginally passable.

This equipment is a part of Phase II of our equipment purchases associated with the annexation that incorporated an additional 21.59 miles of roads for maintenance. (14.70 miles annexed & 6.89 miles in original city limits that were also added)

The actual cost may be less if we can attach to a current State Contract or Muni Contract.

Requestor's Name: Jonker

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Street Sweeper
 Fund Name: Public Works Reserve

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

Account Name: _____
 Account # 156.395
 Estimated Cost: \$50,000

Justification:

With the addition of more curbed streets it becomes necessary to sweep these with a "pick-up" sweeper. Our current 1990 Elgin Street Sweeper (which was purchased used) is near the end of its useful life and due to its age parts availability is becoming an issue.

This request is to replace the 1990 Elgin with a vacuum type street sweeper which will perform a better job as well as help control the dust associated with street sweeping.

Requestor's Name: Jonker / Henry

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Public Works - Parks Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description purchase Jersey Barriers

Fund Name: _____

Account Name: _____

Account # 100.175.5209

Estimated Cost: \$5,000

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

Justification:

Purchase Jersey Barriers from Ray Clapp... currently borrowed, for the last several years, at Hornaday Park. (6 straight, 2 ends) Provide barracades for the parking lot to secure vehicle access to the parking lots and winter parking lot vandalism and breakup.

Requestor's Name: Tamara Hagerty, Park Maint. Coordin.

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/20/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Water Main Tapping Tool
 Fund Name: W/WW Reserve

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

Account Name: _____
 Account # 215.378
 Estimated Cost: \$14,500

Justification:

With the continued expansion of our water distribution system and continuing new developments that require connecting to our system it is necessary that these connections be performed with minimal disruption to our system our customers and our water quality.

The procurement of this "live" tapping tool will preclude the necessity of shutting down our water system to perform main line tie in. Use of this tapping method will also negate the possibility of contaminating the water system and will save time and money by not requiring extensive flushing after the connection.

This tool will save time and resources and will help ensure that our water distribution system does not become contaminated.

Requestor's Name: Jonker

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Port & Harbor Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:

Description East Boat Harbor
feasibility study
 Fund Name: Port & Harbor Enterprise Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$0

Account Name: Port / Harbor
158-375
 Account # 400-600-5210
 Estimated Cost: \$107,500

Justification:

The U.S. Army Corps of Engineers completed a reconnaissance study in December 2004 and determined that there is a federal interest in constructing a new boat harbor in Homer. The next step is a 50/50 cost shared feasibility study. The City of Homer, US Army Corps of Engineers and State of Alaska, Department of Transportation have entered into a cost share agreement to study the feasibility of expanding harbor facilities in Homer. City of Homer estimated cost share payable to ACOE for the study is \$285,000. In 2007, \$77,500 was disbursed. In 2008, \$100,000 was disbursed. For 2009, the remaining balance for disbursement is \$107,500.

Requestor's Name: Bryan Hawkins, Port Director/Harbormaster

Department Head Approval: Bryan Hawkins, Port Director/Harbormaster

City Manager Recommendation: _____ Date _____
 Approved _____
 Denied _____
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Port & Harbor Date 8/11/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Purchase a fuel efficient patrol truck
 Fund Name: Port & Harbor Fleet Reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$0

Account Name: _____
 Account # 152-374
 Estimated Cost: \$25,000

Justification:

Fish Dock requests a replacement plow truck for the 1990 plow truck they currently are using, this is a very low mileage usage vehicle.

Port & Harbor proposes transferring patrol truck 401, a 2003 3/4 ton Ford, to the Fish Dock and replacing it with a more fuel efficient 4 cycl 4 wheel drive pick up for Harbor use. The 2003 trucks have an average gas mileage of 7 mpg.

The Port & Harbor would strongly recommend selling the 1990 Chev 3/4 plow truck in a Surplus Equipment Sale, not returning it to service in the City fleet.

Requestor's Name: Port Director/Harbormaster Hawkins; Fish Dock Supervisor Cornelius

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Port & Harbor Date 8/15/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Trucking Costs for Dredge Spoils

 Fund Name: Port & Harbor Reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$0

Account Name: Dredge Spoils Loading, Trucking
 Account # _____
 Estimated Cost: \$10,000

Justification:
 \$10,000 was used from the 456-380 Port/Harbor Reserves in May of 2008 to move dredge spoils from Track 1A to rebuild the East side of the Slamon Lagoon. This budget request is to be added to the balance in this Reserves account to insure that enough money has been set aside to move the spoils if we are required to.

Requestor's Name: Port Director/Harbormaster Hawkins; Deputy Harbormaster Clarke

Department Head Approval: _____

City Manager Recommendation: _____ Date _____
 Approved _____
 Denied _____
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Port & Harbor Date 8/15/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
Description Harbor Tug refit
Fund Name: Port & Harbor Fleet Reserves

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$0

Account Name: _____
Account # 152-374
Estimated Cost: \$9,208

Justification:

The Harbor Tug is a 25' X 12' work boat that is essential to harbor operations. With Homer's large fleet of transient vessels, the tug is used to assist and even tow larger vessels in the harbor and to respond to emergencies in and out of the harbor. The tug is equipped with a hydraulic driven fire pump which was used to suppress a fire aboard the vessel, Kittiwake in 2006.

For this refit, we will address a propeller shaft flange issue, take the D rubber off, clean, paint and then re-install the D rubber.

It has been five years since the tug was last painted and this normal maintenance item is overdue.

Requestor's Name: Port Director/Harbormaster Hawkins; Deputy Harbormaster Clarke

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
Denied _____
Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department Port & Harbor Date 8/19/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Light pole at the Load & Launch Ramp

 Fund Name: _____

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	_____
5102 Fringe Benefits	_____
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	\$0

Account Name: _____
 Account #: _____
 Estimated Cost: \$7,000

Justification:

Additional lighting is needed for security at the Load & Launch Ramp.

This cost is for a new 40' pole with 2 - 250 watt lights plus a transformer to be installed by H.E.A.

Requestor's Name: Port Director/Harbormaster Hawkins

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Loader Forks Assembly
 Fund Name: Port Harbor Reserve

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

Account Name: _____
 Account # 415.38
 Estimated Cost: \$5,950

Justification:

Last year the City purchased a replacement front end loader for the Port Maintenance Division. This request is for the purchase of a pallet forks assembly which will make the use of the new loader more versatile in its work associated with moving pallets and drums and loading and offloading heavy items delivered and shipped to and from the Port.

Requestor's Name: Jonker / Berelc

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Road/Streets Repaving Project
 Fund Name: HART

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

Account Name: _____
 Account # _____
 Estimated Cost: \$612,598

Justification:

This project includes the repaving of existing paved streets that were originally paved between 1989-1991. Streets in this project include Soundview Ave, Herndon St., Lee St. and Mountain View Dr.

Annually, City forces expend an increasing amount of labor and materials associated with the maintenance of the existing asphalt including crack sealing and pavement patching. The asphalt on these streets is approximately 20 years old and has reached its useful projected life.

The estimated cost is a best guess based upon the current volatility of oil prices. The actual cost may be higher or lower and will be known when the project is designed and bid.

Requestor's Name: Jonker

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2009**

Requesting Department PUBLIC WORKS Date 8/14/2008

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description Freight Dock Road Paving
 Fund Name: HART

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

Account Name: _____
 Account # _____
 Estimated Cost: \$275,068

Justification:

This project includes the paving of Freight Dock Road from the end of the existing asphalt to the Deep Water Dock. The work includes shaping of the existing gravel road, utilities adjustments and placement of 2" of leveling course and 2" of asphalt 24' in width.

The estimated cost is a best guess based upon the current volatility of oil prices. The actual cost may be higher or lower and will be known when the project is designed and bid.

Requestor's Name: Jonker / Meyer

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

Debt Service

The Debt section is provided for information only.

**The individual debt payments are budgeted in the
General, Water, Sewer, Port, HAWSP and HART funds.**

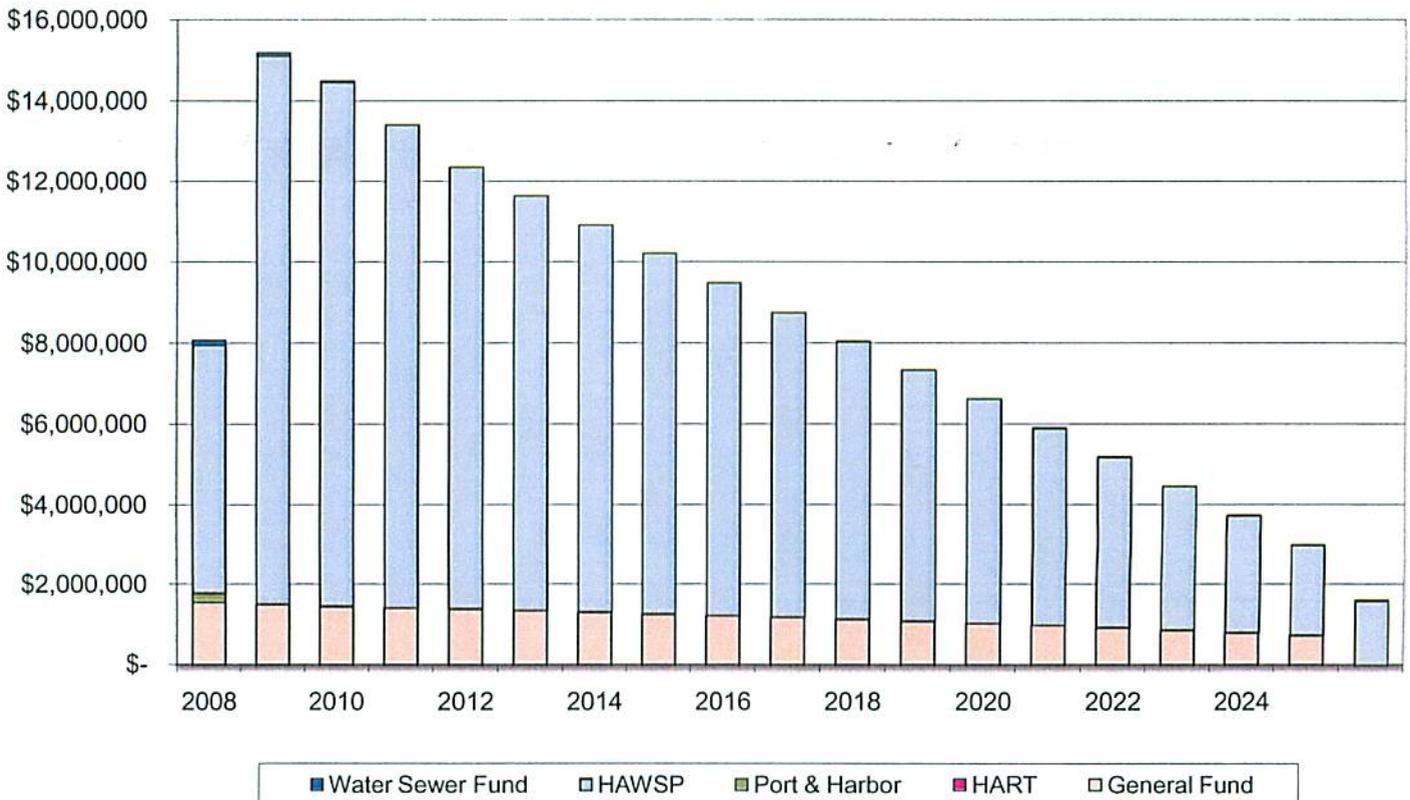
**City of Homer
2009 Operating Budget**

Debt Service Balances

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund	\$ 2,027,647	\$ 1,553,493	\$ 1,500,020	\$ 1,458,161	\$ 1,421,555	\$ 1,383,439	\$ 1,345,323	\$ 1,305,634	\$ 1,264,309	\$ 1,221,278
HART	475,000	-	-	-	-	-	-	-	-	-
Water Sewer Fund	107,123	66,076	22,649	-	-	-	-	-	-	-
HAWSP	6,204,042	13,604,493	13,000,127	11,990,867	10,976,642	10,298,402	9,620,162	8,941,922	8,263,682	7,585,442
Port & Harbor	410,013	212,765	9,517	-	-	-	-	-	-	-
Total Reserves	\$ 9,223,825	\$ 15,436,827	\$ 14,532,313	\$ 13,449,028	\$ 12,398,197	\$ 11,681,841	\$ 10,965,485	\$ 10,247,556	\$ 9,527,991	\$ 8,806,720

	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	\$ 1,176,473	\$ 1,129,819	\$ 1,081,241	\$ 1,030,659	\$ 977,991	\$ 923,150	\$ 866,046	\$ 806,588	\$ 744,676
HART	-	-	-	-	-	-	-	-	-
Water Sewer Fund	-	-	-	-	-	-	-	-	-
HAWSP	6,920,391	6,255,340	5,590,289	4,925,238	4,260,187	3,595,136	2,930,085	2,265,034	1,600,000
Port & Harbor	-	-	-	-	-	-	-	-	-
Total Reserves	\$ 8,096,864	\$ 7,385,159	\$ 6,671,530	\$ 5,955,897	\$ 5,238,178	\$ 4,518,286	\$ 3,796,131	\$ 3,071,622	\$ 2,344,676

Total Debt Requirements to Maturity Fiscal Years 2008 to 2025



**City of Homer
2009 Operating Budget**

Summary of Long Term Debt

	Interest Rates	Maturity Date	Annual Principal Installments 2004-2035	Outstanding 12/31/2008	Outstanding 12/31/2009
<u>General Fund:</u>					
Rescue Vehicle	4.57%	2009	\$6,531 - \$8,197	8,197	-
2006 USDA Library Loan #18	4.13%	2035	\$29,908 - \$92,751	1,525,743	1,493,317
2006 USDA Library Loan #19	4.13%	2035	\$6,967 - \$21,607	-	-
2006 PW Equipment	5.65%	2010	\$2,810 - \$3,422	19,553	6,703
<u>Water / Sewer Fund:</u>					
1989 ADEC Loan #11**	1.50%	2011	\$260,495 - 335,985	993,133	667,005
2002 ADEC Loan #31**	1.50%	2025	\$121,973	2,073,531	1,951,560
2002 ADEC Loan #41	1.50%	2025	\$143,077	2,432,317	2,289,239
2002 ADEC Loan #51**	1.50%	2025	\$13,189	105,512	92,323
2008 ADWF Loan #131	1.50%		\$8,000,000	8,000,000	8,000,000
2006 Equipment	5.65%	2010	\$9,9495 - \$11,566	66,076	22,649
<u>Port & Harbor:</u>					
1998 Revenue Bond*	4-4.50%	2009	\$150,000 - 185,000	185,000	8,325
2006 Equipment	5.65%	2010	\$3,990 - \$4,860	18,248	1,192
				Total	<u>\$ 15,427,310</u> <u>\$ 14,532,312</u>

* Bonds were refinanced in 1998 to lower the interest rate.

** Interest rate reduced from 2.5% to 1.5% in 2005.

**City of Homer
2009 Operating Budget**

LONG TERM DEBT SUMMARY BY FUND

GENERAL FUND

Department	Year Beginning	Year Ending	2008		2009	
			Principal	Interest	Principal	Interest
Library - 97-18	2006	2035	57,052	65,290	32,426	67,398
Library - 97-19	2006	2035	369,545	7,937	-	-
Fire - Ambulance	2001	2009	31,873	1,289	8,197	94
Public Works - 1/3 Excavator	2006	2010	12,146	1,544	12,850	840
Totals			470,616	76,060	53,473	68,332
				<u>546,676</u>		<u>121,804</u>

WATER & SEWER FUND

Department	Year Beginning	Year Ending	2008		2009	
			Principal	Interest	Principal	Interest
Water - 1/3 Excavator & 1/2 Loader	2006	2010	20,524	2,609	21,714	1,419
Sewer - 1/3 Excavator & 1/2 Loader	2006	2010	20,524	2,609	21,714	1,419
Totals			41,047	5,217	43,427	2,837
				<u>46,265</u>		<u>46,264</u>

HAWSP FUND

Department	Year Beginning	Year Ending	2008		2009	
			Principal	Interest	Principal	Interest
AKCW Loan #11	2001	2011	321,308	19,717	326,128	14,897
AKCW Loan #31	2006	2025	121,973	32,933	121,973	31,103
AKDW Loan #41	2006	2025	143,078	44,664	143,078	36,485
AKCW Loan #51	2007	2016	13,189	1,781	13,189	1,583
ADWF Loan #131 - Water Treatment	2009	2028		-		120,000
Totals			599,548	99,095	604,368	204,068
				<u>698,643</u>		<u>808,436</u>

PORT & HARBOR FUND

Department	Year Beginning	Year Ending	2008		2009	
			Principal	Interest	Principal	Interest
Port Bonds	1998	2009	180,000	16,200	185,000	8,325
Loader	2006	2010	17,248	2,192	18,248	1,192
Totals			197,248	18,392	203,248	9,517
				<u>215,640</u>		<u>212,765</u>

Grand Total - All Funds			1,308,459	198,765	904,516	284,754
				<u>1,507,223</u>		<u>1,189,270</u>

THIS PAGE WAS INTENTIONALLY LEFT BLANK



“WHERE THE LAND ENDS AND THE SEA BEGINS”

Internal Service

Internal Service Fund

Self Insurance Health Fund

The purpose of this fund is to provide a self insurance health insurance policy for full time and regular part time employees.

Leave Cash Out Bank

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

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
INTERNAL SERVICE FUND - HEALTH INSURANCE FUND**

General Objectives: To provide a self-insured health insurance plan for all regular full and part-time employees.

The City provides medical, Dental and vision benefits for employees and their dependents. Risk Benefit Management Services (RBMS), a third party administrator processes claims and payments. The City also contracts with an insurance company to provide stop loss coverage for claims over \$45,000 and coverage for a total annual liability.

Medical costs continue to rise nationwide. The City annually reviews our plan for cost saving measures and compares costs to private insurance plans.

FUND: 600 Self Insurance Health Fund

FUND BUDGET:	FY2007 Actual	FY2008 Adopted Budget	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Ot From Other Funds	1,580,347	1,710,588	1,881,647	2,069,812	2,276,793
Total Revenues:	1,580,347	1,710,588	1,881,647	2,069,812	2,276,793
Expenses:					
Operations & Maintenance	1,443,013	1,676,400	1,844,040	2,028,444	2,231,288
Total Expenses:	1,443,013	1,676,400	1,844,040	2,028,444	2,231,288
Change in Net Assets	137,334	34,188	37,607	41,368	45,505
Beginning Net Assets	140,197	277,531	311,719	349,326	390,694
Ending Net Assets	\$ 277,531	\$ 311,719	\$ 349,326	\$ 390,694	\$ 436,199

LINE ITEM EXPLANATIONS

Expenses for the City's Self Insurance Health Plan. The 2009 expenses are at a 10% increase from 2008 Budgeted figures.

**CITY OF HOMER
2009 OPERATING BUDGET**

**NARRATIVE
LEAVE CASH OUT BANK**

The purpose of this fund is to maintain a balance for employee's accrued leave, for when employees retire or cash out their leave.

FUND: 610 Leave Cash Out Fund

FUND BUDGET:	FY2007 Actual	FY2008 Adopted Budget	FY2009 Budget	FY2010 Projection	FY2011 Projection
Revenues:					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Ot From Other Funds	140,000	160,000	225,000	247,500	272,250
Total Revenues:	140,000	160,000	225,000	247,500	272,250
Expenses:					
Operations & Maintenance	132,536	160,000	225,000	247,500	272,250
Total Expenses:	132,536	160,000	225,000	247,500	272,250
Change in Net Assets	7,464	-	-	-	-
Beginning Net Assets	-	7,464	-	-	-
Ending Net Assets	7,464	7,464	-	-	-

<p>The amount transferred for Employee's Leave Cash Out was based on 65% of the anticipated Retiree's and Annual Leave Cash Out. It is broken down as follows: General Fund: 138,222, Water \$15,901, Sewer \$21,538, and Port & Harbor \$49,339</p>

THIS PAGE WAS INTENTIONALLY LEFT BLANK



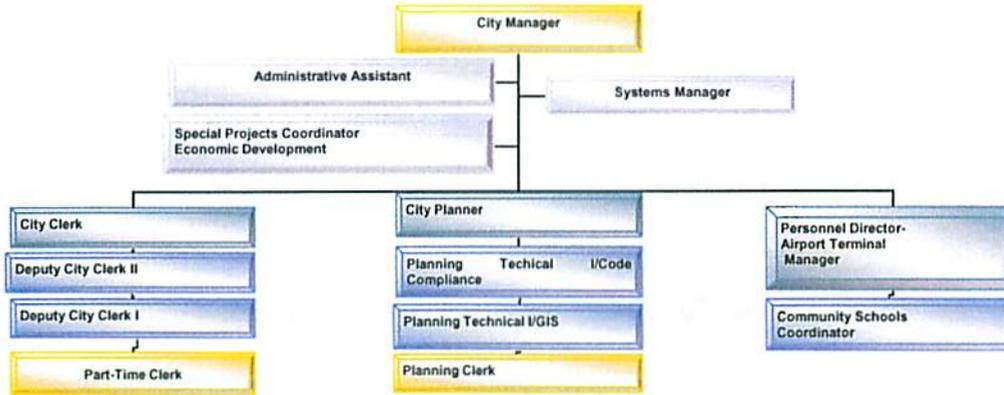
“WHERE THE LAND ENDS AND THE SEA BEGINS”

Appendix

CITY OF HOMER
2009 OPERATING BUDGET

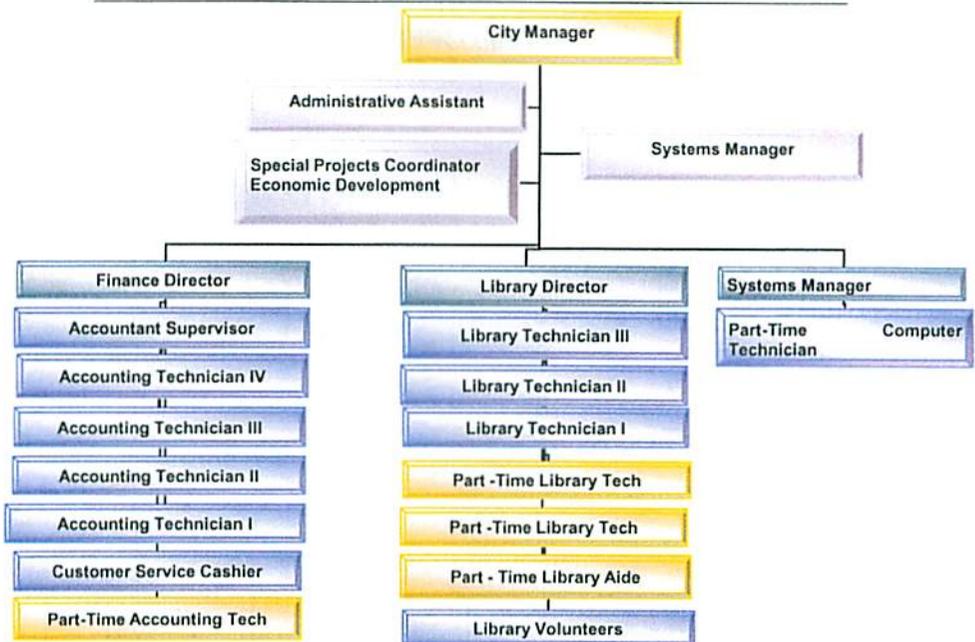
CITY WIDE TOTALS	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
ADMINISTRATION				
FT - FTE	25.05	26.30	25.50	25.50
PT - FTE	2.09	2.61	3.31	4.58
FTE Total Administration	27.14	28.91	28.81	30.08
FIRE				
Fire Department Personnel Paid Staff	6.00	6.00	6.00	6.00
Total Vounteers	33.00	33.00	33.00	33.00
Total Fire Department Personnel	39.00	39.00	39.00	39.00
POLICE				
FT - FTE	22.10	22.10	24.27	23.60
PT - FTE	2.20	2.20	2.70	2.20
Total Police Department Personnel	24.30	24.30	26.97	25.80
PUBLIC WORKS				
FT - FTE PW General Fund	10.98	12.91	16.10	13.85
PT - FTE PW General Fund	3.03	3.03	4.88	3.40
Total PW General Fund Personnel	14.01	15.94	19.23	17.25
Water/Sewer - Enterprise Fund				
FT - FTE Enterprise Fund	14.35	14.43	18.21	17.60
PT - FTE Enterprise Fund	0.27	0.32	1.55	0.20
Total W/S Enterprise Fund Personnel	14.62	14.75	19.76	17.80
Total Public Works Personnel	28.63	30.69	38.99	35.05
PORT & HARBOR Enterprise Fund				
FT - FTE	16.17	16.17	17.29	16.25
PT - FTE	2.60	2.60	6.39	3.59
Total P&H Enterprise Fund Personnel	18.77	18.77	23.68	19.84
FT-Total Enterprise Fund Personnel	30.52	30.60	35.50	33.85
PT-Total Enterprise Fund Personnel	2.87	2.92	7.94	3.79
CITY WIDE TOTALS				
FT - FTE	94.65	97.91	107.37	102.80
PT - FTE	10.19	10.76	18.83	13.97
FTE TOTAL	104.84	108.67	126.20	116.77
Total General Fund Personnel	71.45	75.15	82.76	79.13
Total Enterprise Fund Personnel	33.39	33.52	43.44	37.64
TOTAL General & Enterprise Personnel	104.84	108.67	126.20	116.77

**CITY OF HOMER
2009 OPERATING BUDGET**



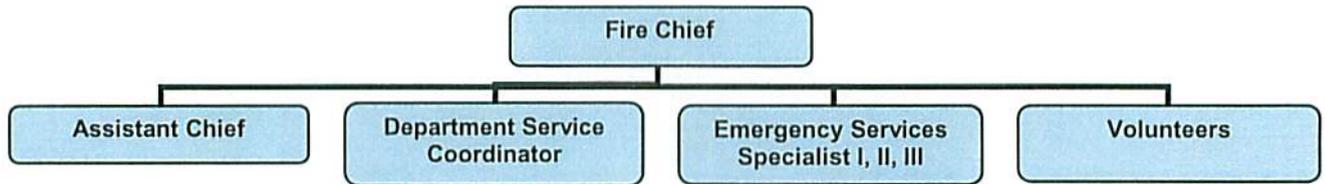
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
City Manager				
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Assistant/Special Projects	1.00	1.00	0.20	0.20
Total City Manager	3.00	3.00	2.20	2.20
City Clerk				
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk II	1.00	1.00	1.00	1.00
Deputy City Clerk I	1.00	1.00	1.00	1.00
Sub-Full Time Total	3.00	3.00	3.00	3.00
Clerical Assistant		0.50	0.60	0.60
Sub-Part Time Total	0.00	0.50	0.60	0.60
Total Personnel	3.00	3.50	3.60	3.60
City Clerk - Election				
Election Officials	0.12	0.12	0.12	0.12
Sub-Part Time Total	0.12	0.12	0.12	0.12
City Planner				
City Planner	1.00	1.00	1.00	1.00
Planning Technician I/ Code Compliance	1.00	1.00	1.00	1.00
Planning Technician I/GIS	1.00	1.00	1.00	1.00
Planning Clerk	1.00	1.00	1.00	1.00
Total Planning	4.00	4.00	4.00	4.00
Personnel				
Full Time:				
Personnel Director	0.80	0.80	0.80	0.80
Sub-Full Time Total	0.80	0.80	0.80	0.80
Part Time:				
Students	0.24	0.24	0.23	0.24
Sub-Part Time Total	0.24	0.24	0.23	0.24
Total Personnel	1.04	1.04	1.03	1.04
Economic Development				
Full Time:				
Special Projects Coordinator	0.80	0.80	0.80	0.80
Sub-Full Time Total	0.80	0.80	0.80	0.80
Total Economic Development				
Community Schools				
Full Time:				
Community Schools Coordinator	1.00	1.00	1.00	1.00
Total Community Schools	1.00	1.00	1.00	1.00
AIRPORT:				
Full Time:				
Personnel/Terminal Mgr	0.20	0.20	0.20	0.20
Building Tech II	0.25	0.25	0.25	0.25
Building Tech I	0.00	0.25	0.25	0.25
Sub-Total Full Time	0.45	0.70	0.70	0.70
Part Time:				
Winter Temp	0.07	0.00	0.00	0.00
Sub-Total Part Time	0.07	0.00	0.00	0.00
Total Airport	0.52	0.70	0.70	0.70

CITY OF HOMER
2009 OPERATING BUDGET



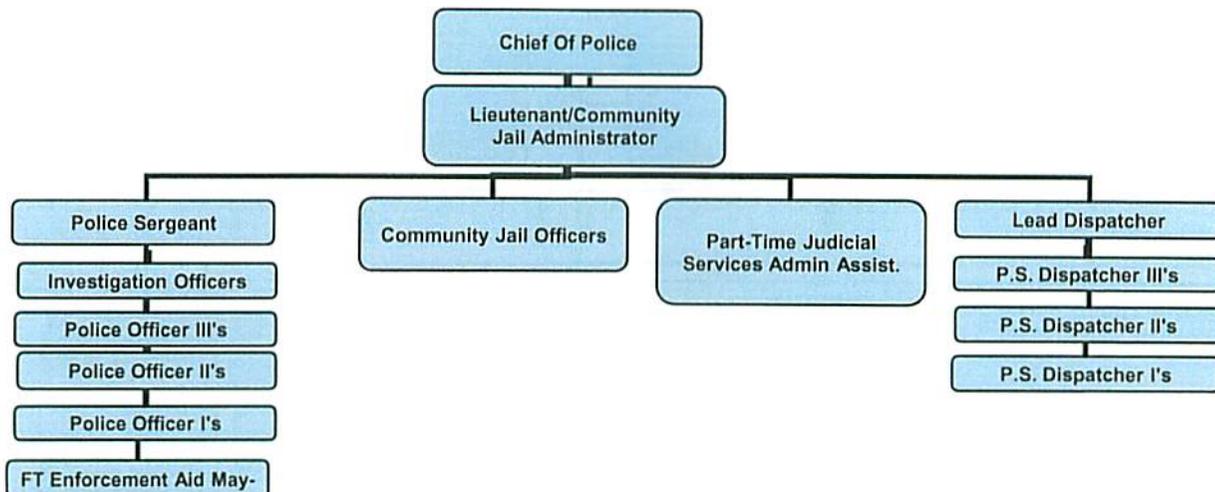
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Finance				
<i>Full Time:</i>				
Finance Director/Treasurer	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Technician IV	1.00	1.00	1.00	1.00
Accounting Tech III	1.00	1.00	1.00	1.00
Accounting Technician II	1.00	1.00	1.00	1.00
Accounting Technician I	1.00	1.00	1.00	1.00
Customer Service Cashier	1.00	1.00	1.00	1.00
Sub-Full Time Total	7.00	7.00	7.00	7.00
<i>Part Time:</i>				
Temporary Snow Removal	0.02	0.02	0.02	0.02
Part Time Accounting Technician	0.20	0.50	0.70	0.70
Sub-Part Time Total	0.22	0.52	0.72	0.72
Total Finance	7.22	7.52	7.72	7.72
LIBRARY				
<i>Full Time:</i>				
Library Director	1.00	1.00	1.00	1.00
Library Technician I	1.00	1.00	2.00	2.00
Library Technician II	1.00	2.00	0.00	0.00
Library Technician III	1.00	1.00	2.00	2.00
Sub-Full Time Total	4.00	5.00	5.00	5.00
<i>Part Time:</i>				
Library Technician (28)	0.70	0.70	0.70	0.70
Library Technician (24)	0.60	1.20	1.20	1.20
Part Time Library Aide (20)	0.38	0.00	0.50	0.50
Sub-Part Time Total	1.68	1.90	2.40	2.40
<i>Volunteers</i>				
Library Volunteers	525.00	637.00	637.00	
Volunteer Hours	2,104.00	2,526.40	2526.40	
Sub-Volunteers Total	1.01	1.21	1.21	
Total Library	5.68	6.90	7.40	7.40
INFORMATION SYSTEMS				
<i>Full Time:</i>				
Systems Manager	1.00	1.00	1.00	1.00
Sub-Full Time Total	1.00	1.00	1.00	1.00
<i>Part Time:</i>				
Part-Time Computer Technician			0.50	0.50
Sub-Part Time Total			0.50	0.50
Total Information Systems	1.00	1.00	1.50	1.50
FT - FTE	25.05	26.30	25.50	25.50
PT - FTE	2.09	2.61	3.31	4.58
FTE Total Administration	27.14	28.91	28.81	30.08

**CITY OF HOMER
2009 OPERATING BUDGET**



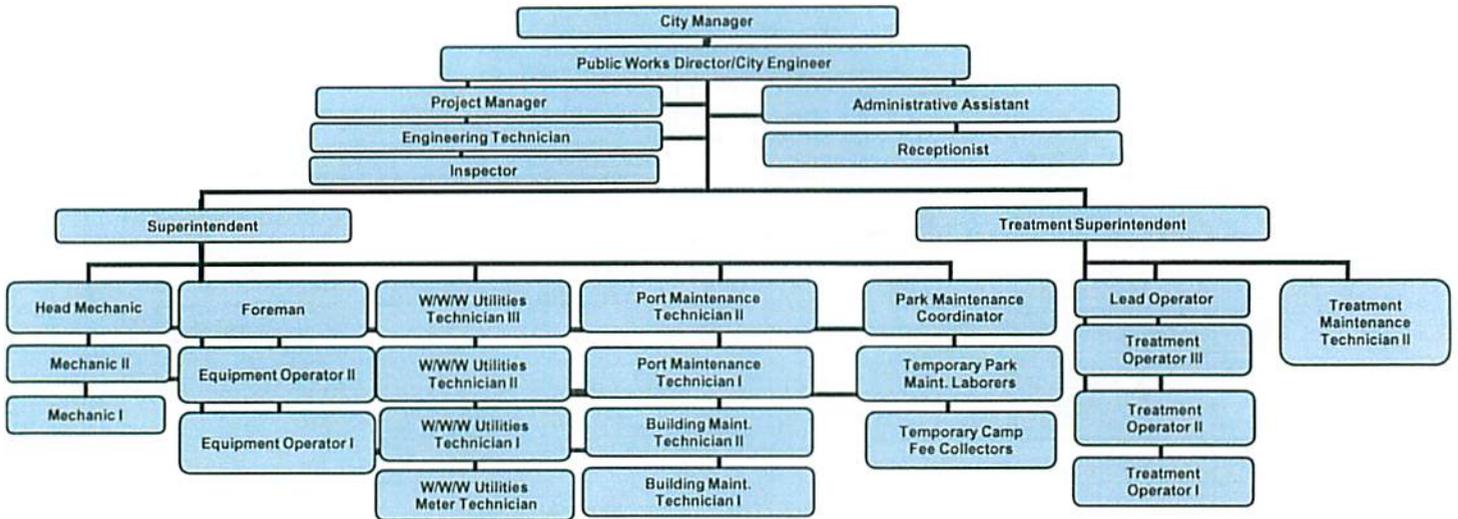
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Fire Administration				
Fire Chief	0.60	0.60	0.60	0.60
Dept. Services Coordinator	1.00	1.00	1.00	1.00
Total Fire Dept Services	1.60	1.60	1.60	1.60
Fire Services				
Fire Chief	0.20	0.20	0.20	0.20
Assistant Fire Chief	0.50	0.50	0.50	0.50
Emergency Services Specialist I, II, III	1.50	1.50	1.50	1.50
Temporary Emergency Services Specialist			0.50	
Total Fire Services	2.20	2.20	2.70	2.20
Emergency Medical Services				
Fire Chief	0.20	0.20	0.20	0.20
Assistant Fire Chief	0.50	0.50	0.50	0.50
Emergency Services Specialist I, II, III	1.50	1.50	1.50	1.50
Temporary Emergency Services Specialist			0.50	
Total Emergency Medical Services	2.20	2.20	2.70	2.20
Vounteers				
Volunteers	33.00	33.00	33.00	33.00
Total Vounteers	33.00	33.00	33.00	33.00
Fire Department Personnel Paid Staff	6.00	6.00	7.00	6.00
Total Vounteers	33.00	33.00	33.00	33.00
Total Fire Department Personnel	39.00	39.00	40.00	39.00

**CITY OF HOMER
2009 OPERATING BUDGET**



	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Police Administration				
Chief of Police	0.85	0.85	0.85	0.85
Lieutenant	0.10	0.10	0.10	0.10
Janitor	0.00	0.00	0.00	0.00
Psychological Srv Case Mgr	0.10	0.10	0.10	0.20
Total Police Administration	1.05	1.05	1.05	1.15
Dispatch				
Lead Dispatcher	0.85	0.85	1.00	0.85
Public Safety Dispatcher III	3.40	0.00	1.00	0.00
Public Safety Dispatcher II	0.00	1.00	1.90	1.70
Public Safety Dispatcher I	1.70	4.10	3.80	4.25
Total Dispatch Services	5.95	5.95	7.70	6.80
Investigations				
Uniformed Investigator Sgt.	1.00	1.00	1.00	1.00
Lieutenant	0.20	0.20	0.20	0.20
Uniformed Investigator(Officer III)	0.50	0.50	0.50	0.50
Total Investigations	1.70	1.70	1.70	1.70
Police Patrol				
Lieutenant	0.30	0.30	0.30	0.30
Patrol Sergeant	2.00	2.00	2.00	2.00
Police Officer III	0.00	0.50	0.50	1.00
Police Officer II	0.50	3.00	4.00	2.50
Police Officer I	6.00	3.00	2.00	3.00
FT Enforcement Aid May-Sept	0.00	0.00	0.42	0.40
Total Police Patrol	8.80	8.80	9.22	9.20
Jail				
Full-Time				
Chief of Police	0.15	0.15	0.15	0.15
Lieutenant	0.40	0.40	0.40	0.40
Dispatch	1.05	1.05	1.05	1.20
Community Jail Officer	3.00	3.00	3.00	3.00
Sub-Total Full Time	4.60	4.60	4.60	4.75
Part Time:				
Community Jail Officer	1.50	1.50	1.50	1.50
Judicial Services Admin. Assistant	0.70	0.70	0.70	0.70
Sub-Total Part Time	2.20	2.20	2.20	2.20
Total Jail	6.80	6.80	6.80	6.95
FT - FTE	22.10	22.10	24.27	23.60
PT - FTE	2.20	2.20	2.20	2.20
FTE TOTAL	24.30	24.30	26.47	25.80

**CITY OF HOMER
2009 OPERATING BUDGET**



**Public Works Departments
General Fund Employees**

PUBLIC WORKS ADMINISTRATION	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
<i>Full Time:</i>				
Public Works Director	0.60	0.60	0.60	0.60
Public Works Superintendent	0.30	0.30	0.30	0.30
Project Manager	0.00	0.00	0.20	0.20
Administrative Assistant/Secretary	0.55	0.55	0.55	0.55
Maintenance Tech I	0.00	0.00	0.00	0.00
Receptionist	0.30	0.35	0.40	0.40
Total Public Works Administration	1.75	1.80	2.05	2.05
PW General Maintenance				
<i>Full Time:</i>				
Foreman	0.11	0.11	0.10	0.10
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II (2)	0.05	0.05	0.10	0.10
Maintenance Technician I	0.65	0.65	0.65	0.65
Equipment Operator II(3)	0.33	0.33	0.40	0.40
Equipment Operator I (2)	0.22	0.22	0.10	0.10
Building Custodian	0.00	0.00	0.50	0.50
Maintenance Technician I (2)	0.05	0.05	0.05	0.05
Sub-Total Full Time	1.46	1.46	1.95	1.95
<i>Part Time:</i>				
Winter Temporary	0.43	0.43	0.58	0.60
Sub-Total Part Time	0.43	0.43	0.58	0.60
Total PW General Maintenance	1.89	1.89	2.53	2.55
PW Gravel Road Maintenance				
Maintenance Technician III	0.05	0.05	0.00	0.00
Maintenance Technician II	0.05	0.05	0.00	0.00
Foreman	0.06	0.06	0.05	0.05
Equipment Operator II	0.19	0.19	0.20	0.25
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.12	0.12	0.05	0.00
Total PW Gravel Road Maintenance	0.47	0.47	0.30	0.30
PW Paved Road Maintenance				
Maintenance Technician III	0.05	0.05	0.00	0.00
Maintenance Technician II	0.05	0.05	0.00	0.00
Foreman	0.17	0.17	0.15	0.15
Equipment Operator II	0.50	0.50	0.60	0.75
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.34	0.34	0.15	0.00
Total PW Paved Road Maintenance	1.11	1.11	0.90	0.90

**CITY OF HOMER
2009 OPERATING BUDGET**

Public Works Department General Fund Continued				
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
PW Snow Removal				
Maintenance Technician III	0.05	0.05	0.00	0.00
Maintenance Technician II	0.05	0.05	0.00	0.15
Foreman	0.10	0.10	0.10	0.10
Equipment Operator II	0.30	0.30	0.40	0.50
Maintenance Technician I	0.00	0.00	0.30	0.00
Equipment Operator I	0.45	0.45	0.10	0.00
Total PW Snow Removal	0.95	0.95	0.90	0.75
Parks & Recreation/Cemetery				
<i>Full Time:</i>				
Parks Maintenance Coordinator	1.00	1.00	1.00	1.00
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II	0.05	0.05	0.10	0.15
Maintenance Technician I	0.28	0.28	0.30	0.10
Foreman	0.06	0.06	0.05	0.05
Equipment Operator II	0.18	0.18	0.20	0.25
Equipment Operator I	0.12	0.12	0.05	0.20
Sub-Total Full Time	1.74	1.74	1.75	1.80
<i>Part Time:</i>				
Camp Fee Collectors	1.20	1.20	1.20	1.20
Parks Helper	1.40	1.40	3.10	1.60
Sub-Total Part Time	2.60	2.60	4.30	2.80
Total Parks & Recreation/Cemetery	4.34	4.34	6.05	4.60
PW Motor Pool				
<i>Full Time</i>				
Head Mechanic	0.65	0.65	0.65	0.65
Line Mechanic II	0.70	0.70	0.65	1.40
Line Mechanic I	0.65	0.65	0.75	0.00
Sub-Total Full Time	2.00	2.00	2.05	2.05
<i>Part Time:</i>				
Mechanic Tech I	0.00	0.00	0.00	0.00
Sub-Total Part Time	0.00	0.00	0.00	0.00
Total PW Motor Pool	2.00	2.00	2.05	2.05
PW Engineering				
Project Manager	0.00	0.00	0.80	0.80
Engineering Technician	1.00	1.00	1.00	1.00
Public Works Inspector	0.50	0.50	0.50	0.50
Total PW Engineering	1.50	1.50	2.30	2.30
PW Janitor				
<i>Full Time</i>				
Janitor	0.00	1.62	1.60	1.60
Maintenance Technician II	0.00	0.15	0.15	0.15
Sub-Total Full Time	0.00	1.77	1.75	1.75
<i>Part Time:</i>				
Janitor	0.00	0.11	0.40	
Sub-Total Part Time	0.00	0.11	0.40	0.00
Total Janitorial	0.00	1.88	2.15	1.75
FT - FTE PW General Fund	10.98	12.91	16.10	13.85
PT - FTE PW General Fund	3.03	3.03	4.88	3.40
Total Public Works GF Departments	14.01	15.94	20.98	17.25

**CITY OF HOMER
2009 OPERATING BUDGET**

Public Works Departments					
Enterprise Fund - Water					
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	
Water Administration					
Public Works Director	0.20	0.20	0.20	0.20	0.20
Administrative Assistant/Secretary	0.20	0.20	0.20	0.20	0.20
Receptionist	0.10	0.18	0.30	0.30	0.30
Treatment Plant Superintendent	0.30	0.30	0.30	0.30	0.30
Public Works Superintendent	0.25	0.25	0.25	0.25	0.25
Public Works Inspector	0.25	0.25	0.25	0.25	0.25
Head Mechanic	0.15	0.15	0.15	0.15	0.15
Line Mechanic II	0.15	0.15	0.15	0.15	0.30
Line Mechanic I	0.15	0.15	0.20	0.20	0.00
Treatment Maint Tech I	0.00	0.00	0.30	0.30	0.00
Janitor	0.00	0.00	0.20	0.20	0.20
Sub-Total Full Time	1.75	1.83	2.50	2.50	2.15
<i>Part Time:</i>					
Temporary Building Custodian	0.00	0.00	0.25	0.25	0.00
Temporary Laborer W & S	0.00	0.00	0.16	0.16	0.00
Sub-Total Part Time			0.41	0.41	0.00
Total Water Administration	1.75	1.83	2.91	2.91	2.15
Water Treatment Plant					
Treatment Plant Superintendent	0.20	0.20	0.20	0.20	0.20
Lead Operator	0.00	0.00	0.25	0.25	0.25
Treatment Plant Operator III	0.29	0.29	0.35	0.35	0.35
Treatment Plant Operator II	0.68	0.68	0.40	0.40	0.30
Treatment Plant Operator I	0.00	0.00	0.25	0.25	0.00
Maintenance Technician I	0.35	0.35	0.35	0.35	0.35
Maintenance Technician II	0.35	0.35	0.35	0.35	0.35
Sub-Total Full Time	1.87	1.87	2.15	2.15	1.80
<i>Part Time:</i>					
Temporary Laborer W & S	0.00	0.00	0.16	0.16	0.20
Sub-Total Part Time			0.16	0.16	0.20
Total Water Treatment Plant	1.87	1.87	2.31	2.31	2.00
Treatment Plant Testing					
Lead Operator	0	0	0.10	0.10	0.10
Treatment Maint Tech I	0	0	0.00	0.00	0.00
Treatment Plant Operator III	0.08	0.08	0.10	0.10	0.10
Treatment Plant Operator II	0.12	0.12	0.10	0.10	0.10
Treatment Plant Operator I	0.08	0.08	0.00	0.00	0.00
Total Treatment Plant Testing	0.28	0.28	0.30	0.30	0.30
Water Pump Stations					
Treatment Plant Operator II	0.06	0.06	0.05	0.05	0.05
Treatment Plant Operator III	0	0	0.05	0.05	0.05
Maintenance Technician III	0.01	0.01	0.00	0.00	0.00
Maintenance Technician II	0.01	0.01	0.05	0.05	0.05
Maintenance Technician I	0.05	0.05	0.05	0.05	0.05
Foreman	0.01	0.01	0.00	0.00	0.00
Equipment Operator II	0.03	0.03	0.10	0.10	0.10
Equipment Operator I	0.02	0.02	0.00	0.00	0.10
Total Water Pump Stations	0.19	0.19	0.30	0.30	0.40
Water Distribution Systems					
<i>Full Time:</i>					
Maintenance Technician III	0.25	0.25	0.30	0.30	0.30
Maintenance Technician II	0.25	0.25	0.30	0.30	0.30
Maintenance Technician I	0.00	0.00	0.65	0.65	0.60
Foreman	0.14	0.14	0.30	0.30	0.30
Equipment Operator II	0.42	0.42	0.60	0.60	0.75
Equipment Operator I	0.43	0.43	0.15	0.15	0.00
Total Water Distribution Systems	1.49	1.49	2.30	2.30	2.25

**CITY OF HOMER
2009 OPERATING BUDGET**

Public Works Departments Enterprise Fund - Water Continued				
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Water Reservoir				
<i>Full Time</i>				
Equipment Operator III				0.05
Equipment Operator II	0.03	0.03	0.10	0.15
Equipment Operator I	0.02	0.02	0.05	0.00
Foreman	0.01	0.01	0.00	0.00
Lead Operator	0.00	0.00	0.10	0.10
Treatment Plant Operator III	0.03	0.03	0.05	0.05
Treatment Plant Operator II	0.06	0.06	0.10	0.10
Treatment Plant Operator I	0.00	0.00	0.00	0.00
Maintenance Technician III	0.01	0.01	0.05	0.00
Maintenance Technician II	0.01	0.01	0.05	0.05
Maintenance Technician I	0.00	0.00	0.00	0.00
Sub-Total Full Time	0.17	0.17	0.50	0.50
<i>Part Time:</i>				
Temporary Labor	0.09	0.09	0.00	0.00
Sub-Total Part Time	0.09	0.09	0.00	0.00
Total Water Reservoir	0.26	0.26	0.50	0.50
Water Meters				
Maintenance Technician II	0.00	0.00	0.15	0.05
Maintenance Technician I	0	0	0.00	0.10
Utilities Meter Technician I	1.00	1.00	0.80	0.80
Total Water Meters	1.00	1.00	0.95	0.95
Water Hydrants				
Maintenance Technician III	0.05	0.05	0.10	0.10
Maintenance Technician II	0.05	0.05	0.10	0.10
Maintenance Technician I	0.05	0.05	0.20	0.20
Foreman	0.09	0.09	0.05	0.05
Equipment Operator II	0.27	0.27	0.40	0.50
Equipment Operator I	0.18	0.18	0.10	0.00
Total Water Hydrants	0.69	0.69	0.95	0.95
Total Water Fund Personnel	7.25	8.54	10.52	9.50
Public Works Departments Enterprise Fund - Sewer				
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Sewer Administration				
<i>Full Time:</i>				
Public Works Director	0.20	0.20	0.20	0.20
Treatment Plant Superintendent	0.30	0.30	0.25	0.30
Treatment Plant Tech I	0.00	0.00	0.00	0.00
Public Works Superintendent	0.25	0.25	0.25	0.25
Public Works Inspector	0.25	0.25	0.25	0.25
Head Mechanic	0.15	0.15	0.15	0.15
Line Mechanic II	0.15	0.15	0.15	0.20
Line Mechanic I	0.15	0.15	0.10	0.00
Administrative Assistant/Secretary	0.20	0.20	0.20	0.20
Receptionist	0.00	0.00	0.30	0.30
Building Custodian	0.00	0.00	0.20	0.20
Sub-Total Full Time	1.65	1.65	2.05	2.05
<i>Part Time:</i>				
Receptionist	0.10	0.15	0.55	0.00
Temporary Laborer W & S	0.00	0.00	0.44	0.00
Temporary Building Custodian	0.00	0.00	0.15	0.00
Sub-Total Part Time	0.10	0.15	1.14	0.00
Total Sewer Administration	1.75	1.80	3.19	2.05

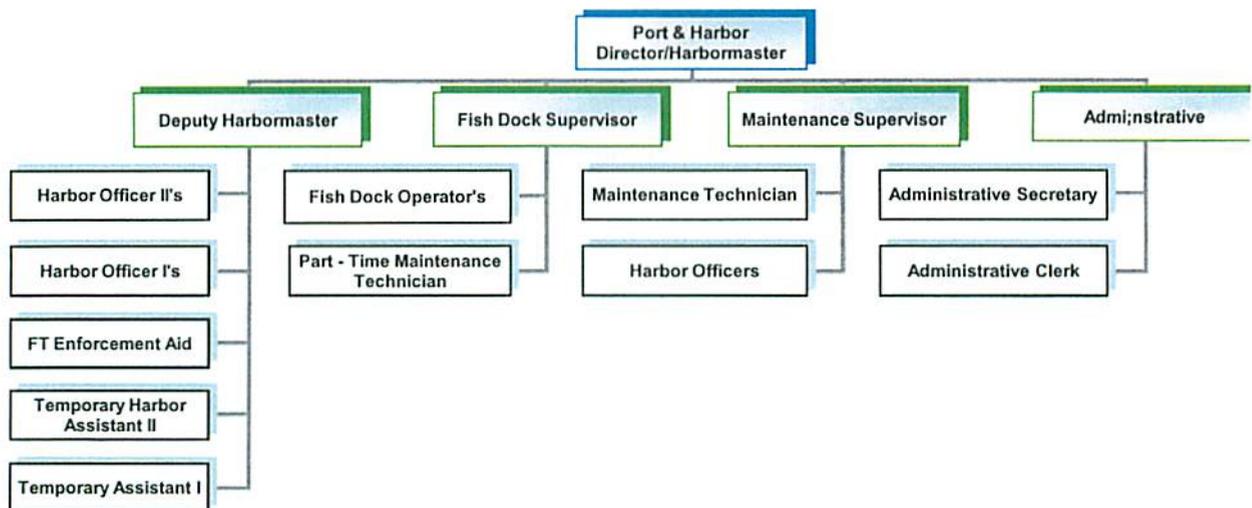
**CITY OF HOMER
2009 OPERATING BUDGET**

Public Works Departments				
Enterprise Fund - Sewer Continued				
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Sewer Plant Operations				
<i>Full Time:</i>				
Treatment Plant Superintendent	0.20	0.20	0.20	0.20
Lead Operator	0.00	0.00	0.30	0.30
Treatment Plant Operator III	0.35	0.35	0.30	0.30
Treatment Plant Operator II	0.67	0.67	0.25	0.25
Treatment Plant Operator I	0.00	0.00	0.00	0.00
Maintenance Technician II	0.60	0.60	0.60	0.60
Maintenance Technician I	0.00	0.00	0.60	0.60
W/WW Utilities Technician III	0.00	0.00	0.00	0.00
W/WW Utilities Technician II	0.15	0.15	0.05	0.05
Total Full Time	1.97	1.97	2.30	2.30
<i>Sub-Part Time:</i>				
Temporary Labor	0.085	0.085	0.00	0.20
Sub-Total Part Time	0.085	0.085	0.00	0.20
Total Sewer Plant Operations	2.06	2.06	2.30	2.50
Sewer Testing				
Lead Operator	0.00	0.00	0.25	0.25
Treatment Plant Operator III	0.25	0.25	0.15	0.15
Treatment Plant Operator II	0.20	0.20	0.20	0.20
Treatment Plant Operator I	0.13	0.13	0.00	0.00
Total Sewer Testing	0.58	0.58	0.60	0.60
Sewer Pump/Lift Stations				
Maintenance Technician III	0.20	0.20	0.00	0.00
Maintenance Technician II	0.20	0.20	0.00	0.00
Maintenance Technician I	0.10	0.10	0.00	0.00
W/WW Utilities Technician III	0.00	0.00	0.25	0.25
W/WW Utilities Technician II	0.00	0.00	0.25	0.25
W/WW Utilities Technician I	0.00	0.00	0.40	0.40
Utilities Meter Technician 1	0.00	0.00	0.10	0.10
Foreman	0.09	0.09	0.10	0.10
Equipment Operator II	0.27	0.27	0.50	0.50
Equipment Operator I	0.23	0.23	0.00	0.00
Total Sewer Pump/Lift Stations	1.09	1.09	1.60	1.60
Sewer Collection System				
Maintenance Technician III	0.23	0.23	0.00	0.00
Maintenance Technician II	0.23	0.23	0.00	0.00
Maintenance Technician I	0.20	0.20	0.00	0.00
Foreman	0.16	0.16	0.10	0.10
W/WW Utilities Technician III	0.00	0.00	0.20	0.20
W/WW Utilities Technician II	0.00	0.00	0.00	0.00
W/WW Utilities Technician I	0.00	0.00	0.50	0.50
Equipment Operator II	0.48	0.48	0.75	0.75
Equipment Operator I	0.32	0.32	0.00	0.00
Total Sewer Collection System	1.62	1.62	1.55	1.55
Total Sewer Fund Personnel	7.15	8.39	8.10	8.30

CITY OF HOMER
2009 OPERATING BUDGET

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Total Public Works Personnel				
General Fund				
FT - FTE General Fund	10.98	12.91	16.10	13.85
PT - FTE General Fund	3.03	3.03	4.88	3.40
Total General Fund Personnel	14.01	15.94	19.23	17.25
Enterprise Fund				
FT - FTE Enterprise Fund	14.35	14.43	18.21	17.60
PT - FTE Enterprise Fund	0.27	0.32	1.55	0.20
Total Enterprise Fund Personnel	14.62	14.75	19.76	17.80
Total Public Works Personnel	28.63	30.69	38.99	35.05

**CITY OF HOMER
2009 OPERATING BUDGET**



Port & Harbor Administration	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Full Time:				
Port/Harbor Director	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Sub-Total Full Time	4.00	4.00	4.00	4.00
Part Time:				
FT Enforcement Aid May-Sept	0.00	0.00	0.40	0.40
Sub-Total Part Time	0.00	0.00	0.40	0.40
Total P & H Administration	4.00	4.00	4.40	4.40
Harbor				
Full Time:				
Deputy Harbormaster	0.80	0.80	0.80	0.80
Harbor Officers II	0.00	0.00	3.40	2.55
Harbor Officers	4.40	4.25	0.85	1.70
Sub-Total Full Time	5.20	5.05	5.05	5.05
Part Time:				
Temporary Fish Dock	0.50	0.50	0.85	0.35
Harbor Assistant I	1.50	1.50	0.85	1.17
Sub-Total Part Time	2.00	2.00	1.70	1.52
Total Harbor	7.20	7.05	6.75	6.57
Main Dock				
Deputy Harbormaster	0.05	0.05	0.05	0.05
Harbor Officer II	0.00	0.00	0.20	0.15
Harbor Officer II	0.20	0.25	0.05	0.10
Fish Dock Operators	0.00	0.00	0.00	0.00
Sub-Total Full Time	0.25	0.30	0.30	0.30
Part Time:				
Temp Harbor Assist I	0.00	0.00	0.25	0.15
Maintenance Technician	0.00	0.00	1.00	0.05
Sub-Total Part Time	0.00	0.00	1.25	0.20
Total Main Dock	0.25	0.30	1.55	0.50
Fish Dock				
Full Time:				
Deputy Harbormaster	0.05	0.05	0.05	0.05
Fish Dock Supervisor	1.00	1.00	1.00	1.00
Fish Dock Operators	2.00	2.00	2.00	2.00
Harbor Officer II	0.00	0.00	0.20	0.15
Harbor Officer I	0.20	0.25	0.05	0.10
Sub-Total Full Time	3.25	3.30	3.30	3.30
Part Time:				
Temp Harbor Assist II	0.00	0.00	0.25	0.00
Temp Harbor Assist I	0.00	0.00	0.05	0.75
Maintenance Technician	0.60	0.60	1.00	0.05
Sub-Total Part Time	0.60	0.60	1.30	0.80
Total Fish Dock	3.85	3.90	4.60	4.10

**CITY OF HOMER
2009 OPERATING BUDGET**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget
Port & Harbor Continued				
Deep Water Dock				
Deputy Harbormaster	0.10	0.10	0.10	0.10
Harbor Officer II	0.00	0.00	0.20	0.15
Harbor Officer I	0.20	0.25	0.05	0.10
Sub-Total Full Time	0.30	0.35	0.35	0.35
Part Time:				
Temp Harbor Assist II	0.00	0.00	0.25	0.00
Temp Harbor Assist I	0.00	0.00	0.05	0.13
Maintenance Technician	0.00	0.00	0.42	0.05
Sub-Total Part Time	0.00	0.00	0.72	0.18
Total Deep Water Dock	0.30	0.35	1.07	0.53
Administrative Maintenance				
Public Works Superintendent	0.20	0.20	0.20	0.20
Administrative Assistant/Secretary	0.05	0.05	0.05	0.05
Head Mechanic	0.05	0.05	0.05	0.00
Mechanic II	0.05	0.05	0.05	0.10
Mechanic I	0.15	0.15	0.05	0.00
Sub-Total Full Time	0.50	0.50	0.40	0.35
Part Time:				
Temp Port Maint Tech I	0.00	0.00	0.00	0.08
Sub-Total Part Time	0.00	0.00	0.00	0.08
Total Admin Maintenance	0.50	0.50	0.40	0.43
Harbor Maintenance				
Head Mechanic	0.00	0.00	0.00	0.05
Port Maint Technician II	0.00	0.00	0.65	0.65
Port Maint Technician I	2.25	2.25	1.50	1.50
Mechanic II				0.10
Sub-Total Full Time	2.25	2.25	2.15	2.30
Part Time:				
Temp Port Maint Tech I	0.00	0.00	0.00	0.25
Sub-Total Part Time	0.00	0.00	0.00	0.25
Total Harbor Maintenance	2.25	2.25	2.15	2.55
Pioneer Dock Maintenance				
Port Maint Technician II	0.00	0.00	0.10	0.10
Port Maint Technician I	0.22	0.22	0.20	0.20
Sub-Total Full Time	0.22	0.22	0.30	0.30
Part Time:				
Temp Port Maint Tech I	0.00	0.00	0.00	0.08
Sub-Total Part Time	0.00	0.00	0.00	0.08
Total Pioneer Dock Maintenance	0.22	0.22	0.30	0.38
DWD Maintenance				
Port Maint Technician II	0.00	0.00	0.10	0.10
Port Maint Technician I	0.20	0.20	0.20	0.20
Sub-Total Full Time	0.20	0.20	0.30	0.30
Part Time:				
Temp Port Maint Tech I	0.00	0.00	0.00	0.08
Sub-Total Part Time	0.00	0.00	0.00	0.08
Total DWD Maintenance	0.20	0.20	0.30	0.38
FT - FTE P&H	13.00	13.00	13.00	13.00
FT - FTE PW	3.17	3.17	3.15	3.25
PT - FTE P&H	2.60	2.60	5.37	3.10
PT - FTE PW	0.00	0.00	0.00	0.49
FT - FTE	16.17	16.17	16.15	16.25
PT - FTE	2.60	2.60	5.37	3.59
FTE TOTAL	18.77	18.77	21.52	19.84

**CITY OF HOMER
2009 OPERATING BUDGET**

CITY OF HOMER											Implement: January 1, 2009 2% COLA				
HOURLY SALARY SCHEDULE											Approved: <i>[Signature]</i>				
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	11.66	12.14	12.48	12.84	13.19	13.56	13.95	14.35	15.15	15.60	16.07	16.56	17.06	17.57	18.09
2	12.50	13.00	13.40	13.77	14.15	14.55	14.96	15.40	16.27	16.76	17.25	17.78	18.31	18.86	19.43
3	13.35	13.90	14.29	14.68	15.11	15.53	15.99	16.41	17.36	17.89	18.42	18.97	19.55	20.13	20.73
4	14.18	14.75	15.19	15.60	16.05	16.51	16.97	17.46	18.45	19.01	19.58	20.17	20.77	21.39	22.04
5	15.00	15.64	16.07	16.53	16.99	17.48	17.96	18.48	19.53	20.13	20.73	21.34	21.97	22.64	23.32
6	15.84	16.49	16.96	17.43	17.93	18.44	18.96	19.49	20.61	21.22	21.86	22.52	23.20	23.90	24.61
7	16.67	17.35	17.83	18.35	18.87	19.39	19.94	20.51	21.67	22.32	22.99	23.68	24.39	25.12	25.87
8	17.48	18.20	18.71	19.24	19.78	20.33	20.91	21.50	22.73	23.40	24.13	24.84	25.58	26.35	27.14
9	18.30	19.04	19.58	20.14	20.71	21.30	21.90	22.51	23.79	24.50	25.24	25.98	26.77	27.57	28.40
10	19.10	19.89	20.44	21.02	21.61	22.22	22.85	23.51	24.84	25.58	26.34	27.14	27.96	28.80	29.66
11	19.90	20.72	21.31	21.90	22.52	23.15	23.81	24.47	25.87	26.65	27.45	28.27	29.12	29.99	30.89
12	20.71	21.54	22.14	22.77	23.41	24.09	24.76	25.46	26.91	27.71	28.54	29.41	30.29	31.19	32.13
13	21.47	22.36	22.99	23.64	24.30	24.99	25.69	26.43	27.92	28.76	29.62	30.52	31.43	32.39	33.36
14	22.26	23.16	23.82	24.49	25.20	25.91	26.64	27.38	28.94	29.81	30.70	31.62	32.57	33.55	34.56
15	23.04	23.97	24.66	25.35	26.06	26.80	27.58	28.34	29.95	30.84	31.77	32.71	33.70	34.71	35.75
16	23.81	24.78	25.48	26.19	26.94	27.70	28.48	29.30	30.94	31.87	32.84	33.82	34.83	35.88	36.95
17	24.57	25.57	26.29	27.04	27.81	28.59	29.41	30.22	31.95	32.91	33.88	34.90	35.95	37.03	38.13
18	25.34	26.37	27.11	27.87	28.66	29.48	30.31	31.17	32.94	33.94	34.94	35.99	37.07	38.19	39.32
19	26.09	27.16	27.92	28.71	29.52	30.35	31.22	32.09	33.93	34.93	35.99	37.07	38.19	39.32	40.50
20	26.82	27.92	28.73	29.53	30.36	31.23	32.10	33.02	34.89	35.94	37.02	38.13	39.27	40.45	41.66
21	27.59	28.71	29.52	30.34	31.22	32.08	33.00	33.94	35.86	36.93	38.05	39.18	40.36	41.57	42.82
22	28.33	29.48	30.30	31.17	32.04	32.95	33.87	34.84	36.82	37.92	39.06	40.23	41.43	42.68	43.96
23	29.04	30.22	31.09	31.97	32.88	33.79	34.77	35.74	37.76	38.90	40.06	41.27	42.50	43.78	45.09
24	29.77	30.98	31.86	32.76	33.70	34.65	35.62	36.62	38.71	39.88	41.07	42.30	43.56	44.87	46.22
25	30.51	31.75	32.63	33.55	34.52	35.48	36.49	37.51	39.64	40.83	42.06	43.32	44.62	45.96	47.34

CITY OF HOMER

RANGE LISTS

Range 25

Chief of Police
Finance Director
Fire Chief
Public Works Director/Engineer
Port and Harbor Director

Range 23

City Planner

Range 22

Lieutenant/Jail Administrator
Personnel Director

Range 21

City Clerk
Library Director
Systems Manager

Range 20

PW Superintendent
W/WW Superintendent
FD Assistant Chief
Deputy Harbormaster
Accounting Supervisor

Range 19

Police Sergeant

Range 18

Project Manager

Range 17

Fish Dock Supervisor

Range 16

Engineering Technician/GIS
PW Inspector
Lead Dispatcher
Special Projects Coordinator
Community Schools Coordinator
Police Officer III

Range 15

Head Mechanic
Foreman

Range 15-continued

W/WW Utilities Tech III
Building Maint Tech II
W/WW Lead Operator
Port Maint Tech II
Police Officer II
Emergency Services Spec. III
Planning Technician/GIS

Range 14

Police Officer I
Emergency Services Spec. II
Dept Services Coordinator
Planning Technician I/Code
Parks Maint Coordinator
Accounting Technician IV

Range 13

Deputy City Clerk II

Range 12

Treatment Operator III
Equipment Operator II
W/WW Utilities Tech II
Emergency Services Spec. I
Harbor Officer II
PH Admin Supervisor

Range 11

Line Mechanic II
Fish Dock Operator
Treatment Operator II
Harbor Officer I
P/T Judicial Svs Adm Assist
CM/Administrative Assistant
Accounting Tech III

Range 10

Community Jail Officer
PS Dispatcher II
PW Treatment Maint Tech II
Library Technician III
Equipment Operator I
Accounting Technician II

Range 9

W/WW Utilities Meter Tech
PW Administrative Assistant
Deputy City Clerk I

Range 8

Port Maint. Tech I
PW Treatment Maint Tech I
W/WW Utilities Tech I
Line Mechanic I
Fish Dock Maint Tech
Bldg Maint Tech I
P.S. Dispatcher I

Range 7

PH Administrative Clerk
Library Technician II
Customer Service Cashier

Range 6

Accounting Technician I
Planning Clerk
Computer Technician

Range 5

PW Receptionist
PH Admin Secretary
Accounting Technician

Range 4

Library Technician I
Harbor Assist. II
Camp Fee Collector
Community Schools Assistant

Range 3

Building Custodian
Clerical Assistant

Range 2

Library Aide
Harbor Assist. I
Parks Maint. Laborer

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4101 - Real Property Taxes: Ad valorem taxes levied at 4.5 mils 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 mils 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.

4106 - Boat Flat Tax: Instead of personal property tax, this tax is based on overall length of boat.

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 mils; total telephone revenue generated within the City.

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

4204 - Gaming Device Tax: Amount received from the State for the tax levied on these activities. Money is received after December 31 and June 30. A shared tax program.

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.

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

4306 - Development Permit: Fee charged as a percentage of the total cost estimate of the development.

4307 - Wetlands Permit: Fee charged for improvements on wetlands within the city limits.

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.

4312 - Stop Loss Recovery: Stop loss recovery.

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.

4403 Drug Forfeitures: Monies collected in regard to drug related activities by law enforcement authorities.

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

4502 - Safe Communities (Municipal Assistance): A State report is submitted and based on information from the State; we receive a certain amount of State financial assistance. This is partly based on what we received in 1978 and the ratio of the City

population to the Borough and the number of cities in the state.

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.

4513 - Bureau of Justice Grant: Three year matching grant to fund one police officer and the City fund another officer.

4514 - Other Grants: Miscellaneous grants received by departments.

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

4516 - PW Equipment & Services: Public Works equipment and services.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4517 - Pay Phone Income: Income from pay phone.

4530 Amortization of CIA: The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period.

4595 - Revenue Clearing: Miscellaneous AR revenue clearing.

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.

4605 - Fire Prevention: Fees charged for classes and other demonstrations of fire prevention measures such as smoke detectors.

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.

4615 - Document Research for Public: Fees charged for looking up information and giving it to a person or organization.

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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.

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.

4632 - Disembarking Fees: Passenger disembarking fees for lightering/shuttle to launch ramp.

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.

4635 - Port Impound Fees: Cost associated with impoundment of vessels and equipment.

4636 - Port Impound Auction: Revenue received from auction of impounded items.

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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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.

4649 - Beach Landings: Fee charged for landing vessels at City-owned beaches.

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.

4652 - Property Fees: Payments in regard to leases other than regular lease payments.

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.

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.

4669 - Commercial Ramp Wharfage: Revenue produced for the fish dock by commercial license users (business fish buyers).

CITY OF HOMER

ACCOUNT DESCRIPTIONS

4670 - Passenger User Fees: Charge to other planes which land and deposit passengers in the airport terminal.

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.

4702 - Fish Dock Seafood Wharfage: Fee charged for moving seafood over the fish dock.

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.

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.

4803 - Assessment Interest: Interest levied on assessments on payment plans.

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.

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

CITY OF HOMER

ACCOUNT DESCRIPTIONS

and administrative services provided by the General Fund.

4992 - Transfers: (operating)

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.

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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

- 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.
- 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.
- 5239 - Recruitment:** Cost associated with hiring new employees.
- 5240 - Street Lights:** Electrical energy cost for lighting streets.
- 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.

CITY OF HOMER

ACCOUNT DESCRIPTIONS

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.

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

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.

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.

5902 - Rolling Stock Vehicles: Capital outlay for vehicles, boats, trucks, graders, trenchers, loaders, trailers, etc. 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

5906 - Other Facilities: Capital outlay for the above ground facilities such as street lights, etc.

5910 - Loss: Fixed Assets Loss on fixed assets.

5930 - Other Finance: Use Other finance use/payment.

5990 - Transfers: Transfers to another fund/department.

5999 - Depreciation: Record depreciation on fixed assets.

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.

CITY OF HOMER

BUDGET GLOSSARY

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

CITY OF HOMER

BUDGET GLOSSARY

funds are accounted for using the modified accrual basis of accounting.

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

CITY OF HOMER

BUDGET GLOSSARY

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 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.