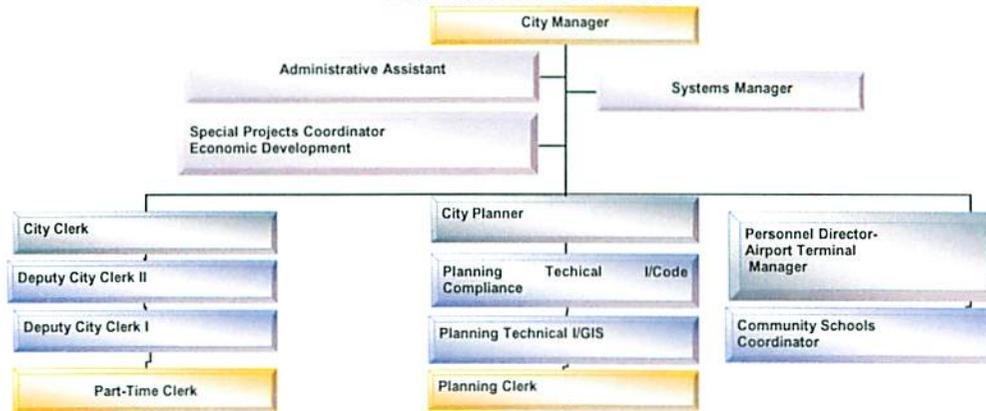


CITY OF HOMER
2010 OPERATING BUDGET

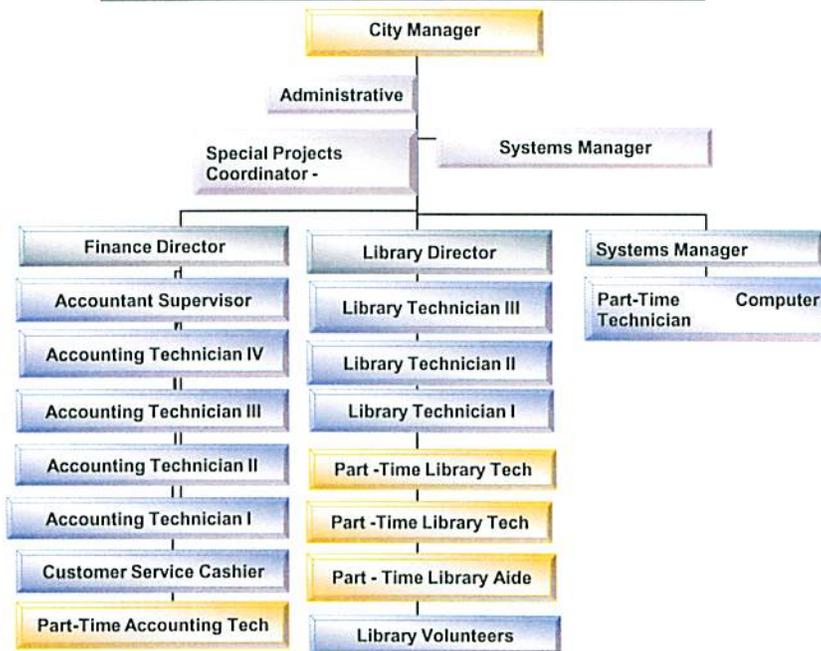
CITY WIDE TOTALS	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
ADMINISTRATION				
FT - FTE	26.30	25.50	25.50	25.38
PT - FTE	2.61	3.31	4.73	3.19
FTE Total Administration	28.91	28.81	30.23	28.57
FIRE				
Fire Department Personnel Paid Staff	6.00	6.00	6.00	5.00
Total Vounteers	33.00	33.00	33.00	33.00
Total Fire Department Personnel	39.00	39.00	39.00	38.00
POLICE				
FT - FTE	22.10	24.27	23.40	21.00
PT - FTE	2.20	2.70	2.40	1.70
Total Police Department Personnel	24.30	26.97	25.80	22.70
PUBLIC WORKS				
FT - FTE PW General Fund	12.91	16.10	13.85	12.67
PT - FTE PW General Fund	3.03	4.88	3.40	3.25
Total PW General Fund Personnel	15.94	20.98	17.25	15.92
Water/Sewer - Enterprise Fund				
FT - FTE Enterprise Fund	14.43	18.21	17.60	16.70
PT - FTE Enterprise Fund	0.32	1.55	0.20	0.40
Total W/S Enterprise Fund Personnel	14.75	19.76	17.80	17.10
Total Public Works Personnel	30.69	40.74	35.05	33.02
PORT & HARBOR Enterprise Fund				
FT - FTE	16.17	17.29	16.25	16.25
PT - FTE	2.60	6.39	3.91	3.75
Total P&H Enterprise Fund Personnel	18.77	23.68	20.16	20.00
FT-Total Enterprise Fund	30.60	35.50	33.85	32.95
PT-Total Enterprise Fund	2.92	7.94	4.11	4.15
CITY WIDE TOTALS				
FT - FTE	97.91	107.37	102.60	97.00
PT - FTE	10.76	18.83	14.64	12.29
FTE TOTAL	108.67	126.20	117.24	109.29
Total General Fund Personnel	75.15	82.76	79.28	72.19
Total Enterprise Fund Personnel	33.52	43.44	37.96	37.10
TOTAL General & Enterprise Personnel	108.67	126.20	117.24	109.29

**CITY OF HOMER
2010 OPERATING BUDGET**



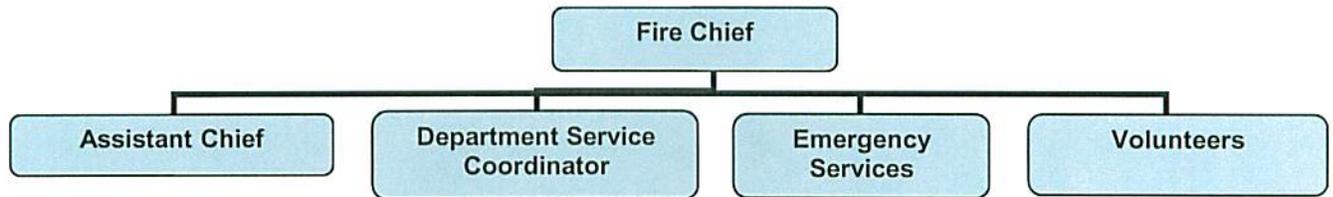
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
City Manager				
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Assistant/Special Projects	1.00	0.20	0.20	0.20
Total City Manager	3.00	2.20	2.20	2.20
City Clerk				
City Clerk	1.00	1.00	1.00	1.00
Deputy 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	0.00
Sub-Part Time Total	0.50	0.60	0.60	0.00
Total Personnel	3.50	3.60	3.60	3.00
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	0.23	0.24	0.00
Sub-Part Time Total	0.24	0.23	0.24	0.00
Total Personnel	1.04	1.03	1.04	0.80
Economic Development				
Full Time:				
Special Projects Coordinator	0.80	0.80	0.80	0.80
Total Economic Development	0.80	0.80	0.80	0.80
Community Schools				
Full Time:				
Community Schools Coordinator	1.00	1.00	1.00	0.88
Total Community Schools	1.00	1.00	1.00	0.88
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	0.25	0.25	0.25	0.25
Sub-Total Full Time	0.70	0.70	0.70	0.70
Part Time:				
Temp Bldg Maintenance	0.00	0.00	0.15	0.15
Sub-Total Part Time	0.00	0.00	0.15	0.15
Total Airport	0.70	0.70	0.85	0.85

CITY OF HOMER
2010 OPERATING BUDGET



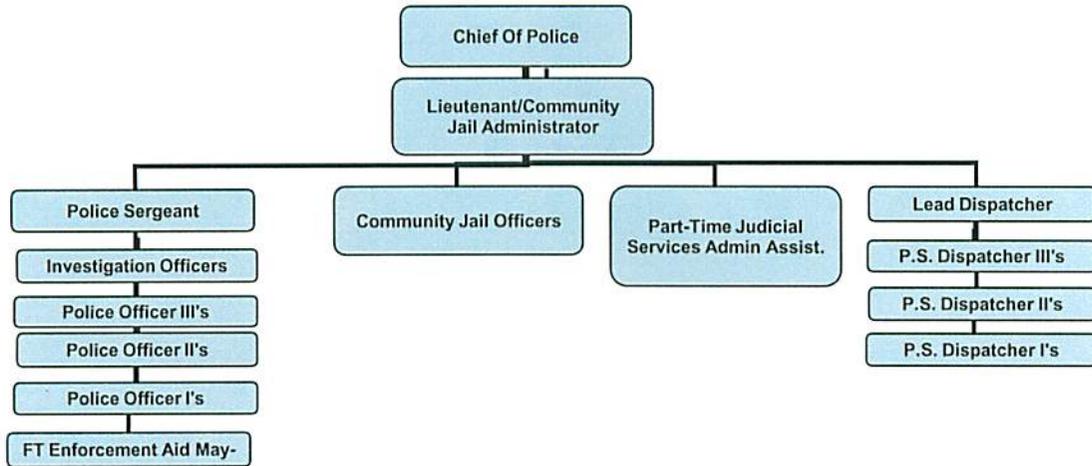
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Finance				
<i>Full Time:</i>				
Finance Director/Treasurer	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accounting Technician IV	1.00	1.00	1.00	1.00
Accounting Tech III	1.00	1.00	1.00	1.00
Accounting Technician II	1.00	1.00	1.00	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	0.50	0.70	0.70	0.00
Sub-Part Time Total	0.52	0.72	0.72	0.02
Total Finance	7.52	7.72	7.72	7.02
LIBRARY				
<i>Full Time:</i>				
Library Director	1.00	0.45	1.00	1.00
Library Technician I	1.00	2.00	2.00	1.26
Library Technician II	2.00	0.00	0.00	1.00
Library Technician III	1.00	2.00	2.00	2.00
Sub-Full Time Total	5.00	5.00	5.00	5.00
<i>Part Time:</i>				
Library Technician (28)	0.70	0.70	0.70	0.70
Library Technician (24)	1.20	1.20	1.20	1.20
Part Time Library Aide (20)	0.00	0.50	0.50	0.50
Sub-Part Time Total	1.90	2.40	2.40	2.40
<i>Volunteers</i>				
Library Volunteers	637.00	637.00		
Volunteer Hours	2,526.40	2526.40		
Sub-Volunteers Total	1.21	1.21		
Total Library	6.90	7.40	7.40	7.40
INFORMATION SYSTEMS				
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	0.50
Sub-Part Time Total		0.50	0.50	0.50
Total Information Systems	1.00	1.50	1.50	1.50
FT - FTE	26.30	25.50	25.50	25.38
PT - FTE	2.61	3.31	4.73	3.19
FTE Total Administration	28.91	28.81	30.23	28.57

**CITY OF HOMER
2010 OPERATING BUDGET**



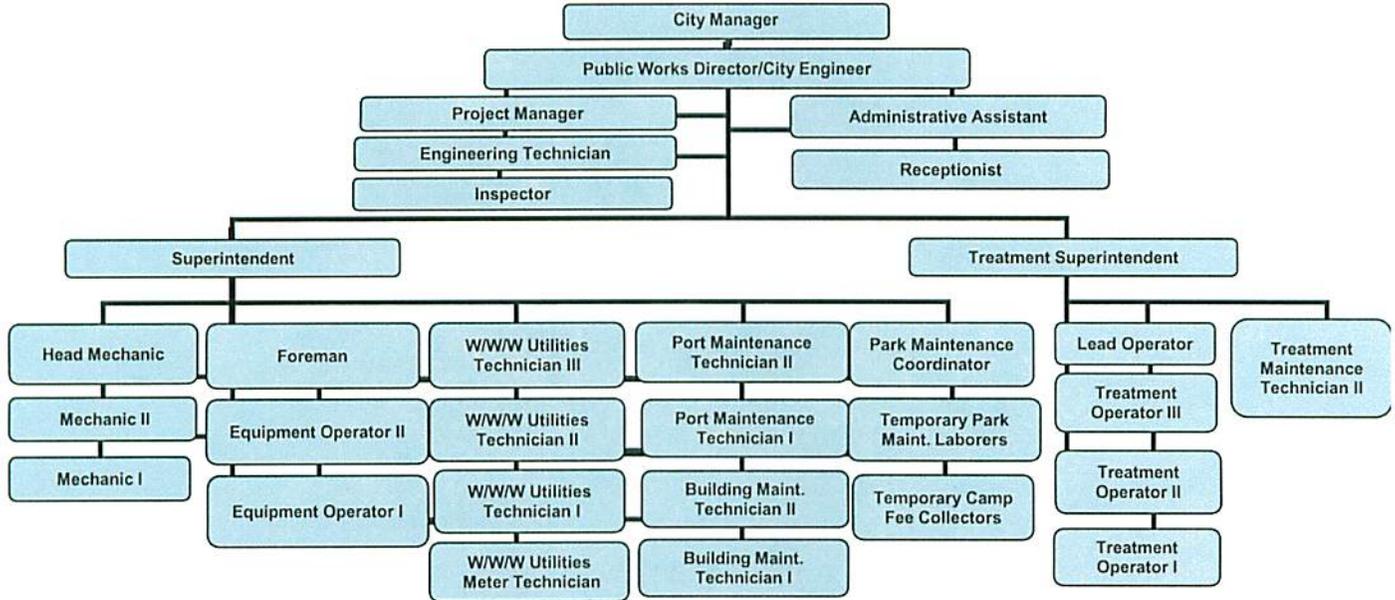
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Fire Administration				
Fire Chief	0.60	0.60	0.60	0.60
Dept. Services Coordinator	1.00	1.00	1.00	1.00
Total Fire Dept Services	1.60	1.60	1.60	1.60
Fire Services				
Fire Chief	0.20	0.20	0.20	0.20
Training Coordinator	0.50	0.50	0.50	0.00
Emergency Services Specialist I, II, III	1.50	1.50	1.50	1.50
Temporary Emergency Services Specialist		0.50		0.00
Total Fire Services	2.20	2.70	2.20	1.70
Emergency Medical Services				
Fire Chief	0.20	0.20	0.20	0.20
Training Coordinator	0.50	0.50	0.50	0.00
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	2.70	2.20	1.70
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	7.00	6.00	5.00
Total Vounteers	33.00	33.00	33.00	33.00
Total Fire Department Personnel	39.00	40.00	39.00	38.00

**CITY OF HOMER
2010 OPERATING BUDGET**



	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Police Administration				
Chief of Police	0.85	0.85	0.85	0.85
Lieutenant	0.10	0.10	0.10	0.10
Sub-Total Full Time	0.95	0.95	0.95	0.95
Part Time:				
Psychological Srv Case Mgr	0.10	0.10	0.20	0.20
Sub-Total Part Time	0.10	0.10	0.20	0.20
Total Police Administration	1.05	1.05	1.15	1.15
Dispatch				
Lead Dispatcher	0.85	1.00	0.85	0.85
Public Safety Dispatcher III	0.00	1.00	0.00	0.00
Public Safety Dispatcher II	1.00	1.90	1.70	3.40
Public Safety Dispatcher I	4.10	3.80	4.25	1.70
Total Dispatch Services	5.95	7.70	6.80	5.95
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	0.50	0.50	1.00	1.00
Police Officer II	3.00	4.00	2.50	2.50
Police Officer I	3.00	2.00	3.00	2.00
FT Enforcement Aid May-Sept	0.00	0.42	0.40	0.00
Total Police Patrol	8.80	9.22	9.20	7.80
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	1.20	1.05
Community Jail Officer	3.00	3.00	3.00	3.00
Sub-Total Full Time	4.60	4.60	4.75	4.60
Part Time:				
Community Jail Officer	1.50	1.50	1.50	1.50
Judicial Services Admin. Assistant	0.70	0.70	0.70	0.00
Sub-Total Part Time	2.20	2.20	2.20	1.50
Total Jail	6.80	6.80	6.95	6.10
FT - FTE	22.00	24.17	23.40	21.00
PT - FTE	2.30	2.30	2.40	1.70
FTE TOTAL	24.30	26.47	25.80	22.70

**CITY OF HOMER
2010 OPERATING BUDGET**



**Public Works Departments
General Fund Employees**

PUBLIC WORKS ADMINISTRATION	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 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	0.20	0.20	0.00
Administrative Assistant/Secretary	0.55	0.55	0.55	0.55
Receptionist	0.35	0.40	0.40	0.00
Total Public Works Administration	1.80	2.05	2.05	1.45
PW General Maintenance				
<i>Full Time:</i>				
Foreman	0.11	0.10	0.10	0.10
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II (2)	0.05	0.10	0.10	0.10
Maintenance Technician I	0.65	0.65	0.65	0.05
Equipment Operator II(3)	0.33	0.40	0.40	0.50
Equipment Operator I (2)	0.22	0.10	0.10	0.00
Building Custodian	0.00	0.50	0.50	1.15
Maintenance Technician I (2)	0.05	0.05	0.05	0.00
Sub-Total Full Time	1.46	1.95	1.95	1.95
<i>Part Time:</i>				
Winter Temporary	0.43	0.58	0.60	0.45
Sub-Total Part Time	0.43	0.58	0.60	0.45
Total PW General Maintenance	1.89	2.53	2.55	2.40
PW Gravel Road Maintenance				
Maintenance Technician III	0.05	0.00	0.00	0.00
Maintenance Technician II	0.05	0.00	0.00	0.00
Foreman	0.06	0.05	0.05	0.05
Equipment Operator II	0.19	0.20	0.25	0.25
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.12	0.05	0.00	0.00
Total PW Gravel Road Maintenance	0.47	0.30	0.30	0.30
PW Paved Road Maintenance				
Maintenance Technician III	0.05	0.00	0.00	0.00
Maintenance Technician II	0.05	0.00	0.00	0.00
Foreman	0.17	0.15	0.15	0.15
Equipment Operator II	0.50	0.60	0.75	0.75
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.34	0.15	0.00	0.00
Total PW Paved Road Maintenance	1.11	0.90	0.90	0.90

**CITY OF HOMER
2010 OPERATING BUDGET**

Public Works Department General Fund Continued				
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
PW Snow Removal				
Maintenance Technician III	0.05	0.00	0.00	0.00
Maintenance Technician II	0.05	0.00	0.15	0.15
Foreman	0.10	0.10	0.10	0.10
Equipment Operator II	0.30	0.40	0.50	0.50
Maintenance Technician I	0.00	0.30	0.00	0.15
Equipment Operator I	0.45	0.10	0.00	0.00
Total PW Snow Removal	0.95	0.90	0.75	0.90
Parks & Recreation/Cemetery				
<i>Full Time:</i>				
Parks Maintenance Coordinator	1.00	1.00	1.00	1.00
Community Rec Coordinator	0.00	0.00	0.00	0.12
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II	0.05	0.10	0.15	0.15
Maintenance Technician I	0.28	0.30	0.10	0.25
Foreman	0.06	0.05	0.05	0.05
Equipment Operator II	0.18	0.20	0.25	0.25
Equipment Operator I	0.12	0.05	0.20	0.00
Sub-Total Full Time	1.74	1.75	1.80	1.87
<i>Part Time:</i>				
Camp Fee Collectors	1.20	1.20	1.20	1.20
Parks Helper	1.40	3.10	1.60	1.60
Sub-Total Part Time	2.60	4.30	2.80	2.80
Total Parks & Recreation/Cemetery	4.34	6.05	4.60	4.67
PW Motor Pool				
<i>Full Time</i>				
Head Mechanic	0.65	0.65	0.65	0.65
Line Mechanic II	0.70	0.65	1.40	1.40
Line Mechanic I	0.65	0.75	0.00	0.00
Total PW Motor Pool	2.00	2.05	2.05	2.05
PW Engineering				
Project Manager	0.00	0.80	0.80	0.00
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	2.30	2.30	1.50
PW Janitor				
<i>Full Time</i>				
Janitor	1.62	1.60	1.60	1.60
Maintenance Technician II	0.15	0.15	0.15	0.15
Sub-Total Full Time	1.77	1.75	1.75	1.75
<i>Part Time:</i>				
Janitor	0.11	0.40	0.00	0.00
Sub-Total Part Time	0.11	0.40	0.00	0.00
Total Janitorial	1.88	2.15	1.75	1.75
FT - FTE PW General Fund	12.91	16.10	13.85	12.67
PT - FTE PW General Fund	3.03	4.88	3.40	3.25
Total Public Works GF Departments	15.94	20.98	17.25	15.92

**CITY OF HOMER
2010 OPERATING BUDGET**

Public Works Departments				
Enterprise Fund - Water				
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Water Administration				
Public Works Director	0.20	0.20	0.20	0.20
Administrative Assistant/Secretary	0.20	0.20	0.20	0.20
Receptionist	0.18	0.30	0.30	0.00
Treatment Plant Superintendent	0.30	0.30	0.30	0.30
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	0.30	0.30
Line Mechanic I	0.15	0.20	0.00	0.00
Treatment Maint Tech I	0.00	0.30	0.00	0.00
Building Custodian	0.00	0.20	0.20	0.20
Sub-Total Full Time	1.83	2.50	2.15	1.85
<i>Part Time:</i>				
Temporary Building Custodian	0.00	0.25	0.00	0.00
Temporary Laborer W & S	0.00	0.16	0.00	0.00
Sub-Total Part Time		0.41	0.00	0.00
Total Water Administration	1.83	2.91	2.15	1.85
Water Treatment Plant				
Treatment Plant Superintendent	0.20	0.20	0.20	0.20
Lead Operator	0.00	0.25	0.25	0.25
Treatment Plant Operator III	0.29	0.35	0.35	0.35
Treatment Plant Operator II	0.68	0.40	0.30	0.30
Treatment Plant Operator I	0.00	0.25	0.00	0.00
Maintenance Technician I	0.35	0.35	0.35	0.35
Maintenance Technician II	0.35	0.35	0.35	0.35
Sub-Total Full Time	1.87	2.15	1.80	1.80
<i>Part Time:</i>				
Temporary Laborer W & S	0.00	0.16	0.20	0.14
Sub-Total Part Time		0.16	0.20	0.14
Total Water Treatment Plant	1.87	2.31	2.00	1.94
Treatment Plant Testing				
Lead Operator	0	0.10	0.10	0.10
Treatment Maint Tech I	0	0.00	0.00	0.00
Treatment Plant Operator III	0.08	0.10	0.10	0.10
Treatment Plant Operator II	0.12	0.10	0.10	0.10
Treatment Plant Operator I	0.08	0.00	0.00	0.00
Total Treatment Plant Testing	0.28	0.30	0.30	0.30
Water Pump Stations				
Treatment Plant Operator II	0.06	0.05	0.05	0.10
Treatment Plant Operator III	0	0.05	0.05	0.05
Maintenance Technician III	0.01	0.00	0.00	0.00
Maintenance Technician II	0.01	0.05	0.05	0.10
Treatment Plant Technician I	0.05	0.05	0.05	0.05
Foreman	0.01	0.00	0.00	0.00
Equipment Operator II	0.03	0.10	0.10	0.10
Equipment Operator I	0.02	0.00	0.10	0.00
Sub-Total Full Time	0.19	0.30	0.40	0.40
<i>Part Time:</i>				
Temporary Laborer W & S	0.00	0.00	0.00	0.02
Sub-Total Part Time		0.00	0.00	0.02
Total Water Pump Stations	0.19	0.30	0.40	0.42
Water Distribution Systems				
<i>Full Time:</i>				
Maintenance Technician III	0.25	0.30	0.30	0.30
Maintenance Technician II	0.25	0.30	0.30	0.55
Maintenance Technician I	0.00	0.65	0.60	0.40
Foreman	0.14	0.30	0.30	0.30
Equipment Operator II	0.42	0.60	0.75	0.75
Equipment Operator I	0.43	0.15	0.00	0.00
Total Water Distribution Systems	1.49	2.30	2.25	2.30

**CITY OF HOMER
2010 OPERATING BUDGET**

Public Works Departments Enterprise Fund - Water Continued				
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Water Reservoir				
<i>Full Time</i>				
Equipment Operator III			0.05	0.00
Equipment Operator II	0.03	0.10	0.15	0.15
Equipment Operator I	0.02	0.05	0.00	0.00
Foreman	0.01	0.00	0.00	0.00
Lead Operator	0.00	0.10	0.10	0.10
Treatment Plant Operator III	0.03	0.05	0.05	0.05
Treatment Plant Operator II	0.06	0.10	0.10	0.10
Treatment Plant Operator I	0.00	0.00	0.00	0.00
Maintenance Technician III	0.01	0.05	0.00	0.05
Maintenance Technician II	0.01	0.05	0.05	0.05
Maintenance Technician I	0.00	0.00	0.00	0.00
Sub-Total Full Time	0.17	0.50	0.50	0.50
<i>Part Time:</i>				
Temporary Laborer W & S	0.09	0.00	0.00	0.00
Sub-Total Part Time	0.09	0.00	0.00	0.00
Total Water Reservoir	0.26	0.50	0.50	0.50
Water Meters				
Maintenance Technician II	0.00	0.15	0.05	0.05
Maintenance Technician I	0	0.00	0.10	0.15
Utilities Meter Technician I	1.00	0.80	0.80	0.80
Total Water Meters	1.00	0.95	0.95	1.00
Water Hydrants				
Maintenance Technician III	0.05	0.10	0.10	0.10
Maintenance Technician II	0.05	0.10	0.10	0.20
Maintenance Technician I	0.05	0.20	0.20	0.05
Foreman	0.09	0.05	0.05	0.05
Equipment Operator II	0.27	0.40	0.50	0.50
Equipment Operator I	0.18	0.10	0.00	0.00
Total Water Hydrants	0.69	0.95	0.95	0.90
Total Water Fund Personnel	8.54	10.52	9.50	9.21
Public Works Departments Enterprise Fund - Sewer				
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Sewer Administration				
<i>Full Time:</i>				
Public Works Director	0.20	0.20	0.20	0.20
Treatment Plant Superintendent	0.30	0.25	0.30	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	0.20	0.20
Line Mechanic I	0.15	0.10	0.00	0.00
Administrative Assistant/Secretary	0.20	0.20	0.20	0.20
Receptionist	0.00	0.30	0.30	0.00
Building Custodian	0.00	0.20	0.20	0.20
Sub-Total Full Time	1.65	2.05	2.05	1.75
<i>Part Time:</i>				
Receptionist	0.15	0.55	0.00	0.00
Temporary Laborer W & S	0.00	0.44	0.00	0.00
Temporary Building Custodian	0.00	0.15	0.00	0.00
Sub-Total Part Time	0.15	1.14	0.00	0.00
Total Sewer Administration	1.80	3.19	2.05	1.75

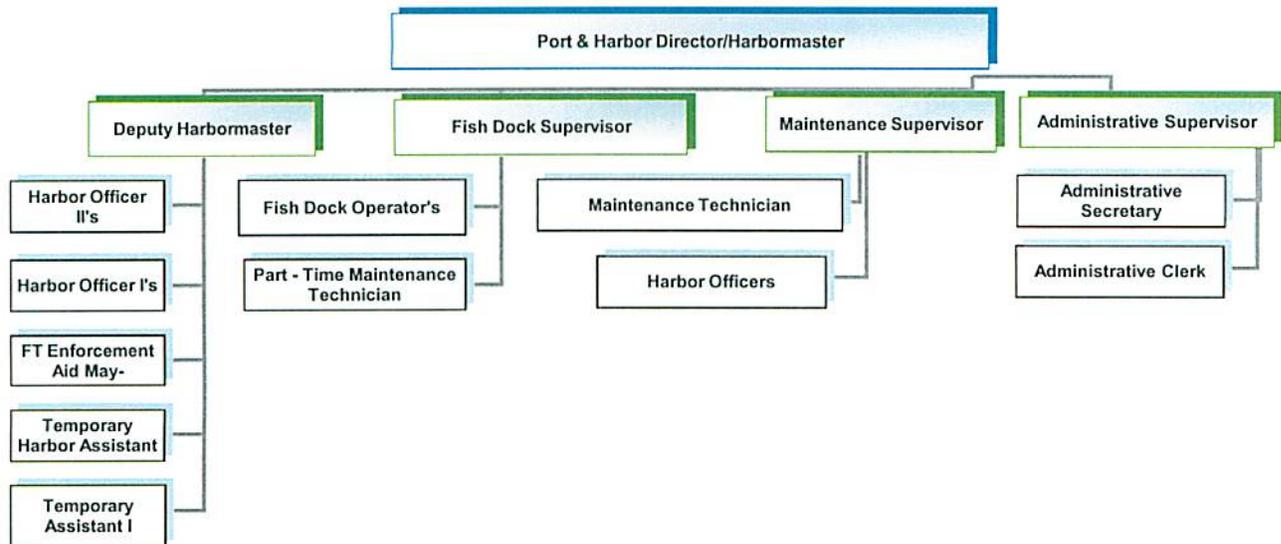
**CITY OF HOMER
2010 OPERATING BUDGET**

Public Works Departments				
Enterprise Fund - Sewer Continued				
	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Sewer Plant Operations				
<i>Full Time:</i>				
Treatment Plant Superintendent	0.20	0.20	0.20	0.20
Lead Operator	0.00	0.30	0.30	0.30
Treatment Plant Operator III	0.35	0.30	0.30	0.30
Treatment Plant Operator II	0.67	0.25	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	0.60	0.60	0.60
W/WW Utilities Technician III	0.00	0.00	0.00	0.00
W/WW Utilities Technician II	0.15	0.05	0.05	0.05
W/WW Utilities Technician I	0.00	0.00	0.00	0.15
Total Full Time	1.97	2.30	2.30	2.45
<i>Sub-Part Time:</i>				
Temporary Labor	0.085	0.00	0.20	0.24
Sub-Total Part Time	0.085	0.00	0.20	0.24
Total Sewer Plant Operations	2.06	2.30	2.50	2.69
Sewer Testing				
Lead Operator	0.00	0.25	0.25	0.25
Treatment Plant Operator III	0.25	0.15	0.15	0.15
Treatment Plant Operator II	0.20	0.20	0.20	0.20
Treatment Plant Operator I	0.13	0.00	0.00	0.00
Total Sewer Testing	0.58	0.60	0.60	0.60
Sewer Pump/Lift Stations				
Maintenance Technician III	0.20	0.00	0.00	0.00
Maintenance Technician II	0.20	0.00	0.00	0.00
Maintenance Technician I	0.10	0.00	0.00	0.00
W/WW Utilities Technician III	0.00	0.25	0.25	0.25
W/WW Utilities Technician II	0.00	0.25	0.25	0.45
W/WW Utilities Technician I	0.00	0.40	0.40	0.05
Utilities Meter Technician 1	0.00	0.10	0.10	0.10
Foreman	0.09	0.10	0.10	0.10
Equipment Operator II	0.27	0.50	0.50	0.50
Equipment Operator I	0.23	0.00	0.00	0.00
Total Sewer Pump/Lift Stations	1.09	1.60	1.60	1.45
Sewer Collection System				
Maintenance Technician III	0.23	0.00	0.00	0.00
Maintenance Technician II	0.23	0.00	0.00	0.00
Maintenance Technician I	0.20	0.00	0.00	0.00
Foreman	0.16	0.10	0.10	0.10
W/WW Utilities Technician III	0.00	0.20	0.20	0.20
W/WW Utilities Technician II	0.00	0.00	0.00	0.25
W/WW Utilities Technician I	0.00	0.50	0.50	0.10
Equipment Operator II	0.48	0.75	0.75	0.75
Equipment Operator I	0.32	0.00	0.00	0.00
Total Sewer Collection System	1.62	1.55	1.55	1.40
Total Sewer Fund Personnel	8.39	8.10	8.30	7.89

**CITY OF HOMER
2010 OPERATING BUDGET**

Total Public Works Personnel	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
General Fund				
FT - FTE General Fund	12.91	16.10	13.85	12.67
PT - FTE General Fund	3.03	4.88	3.40	3.25
Total General Fund Personnel	15.94	19.23	17.25	15.92
Enterprise Fund				
FT - FTE Enterprise Fund	14.43	18.21	17.60	16.70
PT - FTE Enterprise Fund	0.32	1.55	0.20	0.40
Total Enterprise Fund Personnel	14.75	19.76	17.80	17.10
Total Public Works Personnel	30.69	38.99	35.05	33.02

**CITY OF HOMER
2010 OPERATING BUDGET**



Port & Harbor Administration	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 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
Total P & H Administration	4.00	4.00	4.00	4.00
Harbor				
Full Time:				
Port/Harbor Director	0.00	0.00	0.00	0.00
Deputy Harbormaster	0.80	0.80	0.80	0.80
Harbor Officers II	0.00	3.40	2.55	3.40
Harbor Officers	4.25	0.85	1.70	0.85
Sub-Total Full Time	5.05	5.05	5.05	5.05
Part Time:				
Temporary Harbor Assist II	0.50	0.85	0.35	0.18
Enforcement Aids - moved fr 600 and 160	0.00	0.40	0.40	0.80
Harbor Assistant I	1.50	0.85	1.17	1.26
Sub-Total Part Time	2.00	2.10	1.92	2.24
Total Harbor	7.05	7.15	6.97	7.29
Main Dock				
Deputy Harbormaster	0.05	0.05	0.05	0.05
Harbor Officer II	0.00	0.20	0.15	0.15
Harbor Officer II	0.25	0.05	0.10	0.10
Fish Dock Operators	0.00	0.00	0.00	0.00
Sub-Total Full Time	0.30	0.30	0.30	0.30
Part Time:				
Temp Harbor Assist I	0.00	0.25	0.15	0.18
Maintenance Technician	0.00	1.00	0.05	0.00
Sub-Total Part Time	0.00	1.25	0.20	0.18
Total Pioner Dock	0.30	1.55	0.50	0.48
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	0.20	0.15	0.15
Harbor Officer I	0.25	0.05	0.10	0.10
Sub-Total Full Time	3.30	3.30	3.30	3.30
Part Time:				
Temp Harbor Assist II	0.00	0.25	0.00	0.03
Temp Harbor Assist I	0.00	0.05	0.75	0.15
Maintenance Technician	0.60	1.00	0.05	0.50
Sub-Total Part Time	0.60	1.30	0.80	0.68
Total Fish Dock	3.90	4.60	4.10	3.98

**CITY OF HOMER
2010 OPERATING BUDGET**

	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Port & Harbor Continued				
Deep Water Dock				
Deputy Harbormaster	0.10	0.10	0.10	0.10
Harbor Officer II	0.00	0.20	0.15	0.15
Harbor Officer I	0.25	0.05	0.10	0.10
Sub-Total Full Time	0.35	0.35	0.35	0.35
Part Time:				
Temp Harbor Assist II	0.00	0.25	0.00	0.02
Temp Harbor Assist I	0.00	0.05	0.13	0.14
Maintenance Technician	0.00	0.42	0.05	0.00
Sub-Total Part Time	0.00	0.72	0.18	0.16
Total Deep Water Dock	0.35	1.07	0.53	0.51
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	0.00	0.00
Mechanic II	0.05	0.05	0.10	0.00
Mechanic I	0.15	0.05	0.00	0.00
Maintenance Tech II	0.00	0.00	0.00	0.10
Total Admin Maintenance	0.50	0.40	0.35	0.35
Harbor Maintenance				
Head Mechanic	0.00	0.00	0.05	0.05
Port Maint Technician II	0.00	0.65	0.65	0.65
Port Maint Technician I	2.25	1.50	1.50	1.50
Mechanic II			0.10	0.10
Sub-Total Full Time	2.25	2.15	2.30	2.30
Part Time:				
Temp Port Maint Tech I	0.00	0.00	0.25	0.50
Sub-Total Part Time	0.00	0.00	0.25	0.50
Total Harbor Maintenance	2.25	2.15	2.55	2.80
Pioneer Dock Maintenance				
Port Maint Technician II	0.00	0.10	0.10	0.10
Port Maint Technician I	0.22	0.20	0.20	0.20
Total Pioneer Dock Maintenance	0.22	0.30	0.30	0.30
DWD Maintenance				
Port Maint Technician II	0.00	0.10	0.10	0.10
Port Maint Technician I	0.20	0.20	0.20	0.20
Total DWD Maintenance	0.20	0.30	0.30	0.30
FT - FTE P&H	13.00	13.00	13.00	13.00
FT - FTE PW	3.17	3.15	3.25	3.25
PT - FTE P&H	2.60	5.77	3.50	3.25
PT - FTE PW	0.00	0.00	0.41	0.50
FT - FTE	16.17	16.15	16.25	16.25
PT - FTE	2.60	5.77	3.91	3.75
FTE TOTAL	18.77	21.52	20.16	20.00

**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 mills on assessed valuation of real (secured) property, i.e. land, buildings, etc. Taxes are due at the Borough on August 15 and November 15 of each year.

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

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

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

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

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 mills; 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 supplies 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.