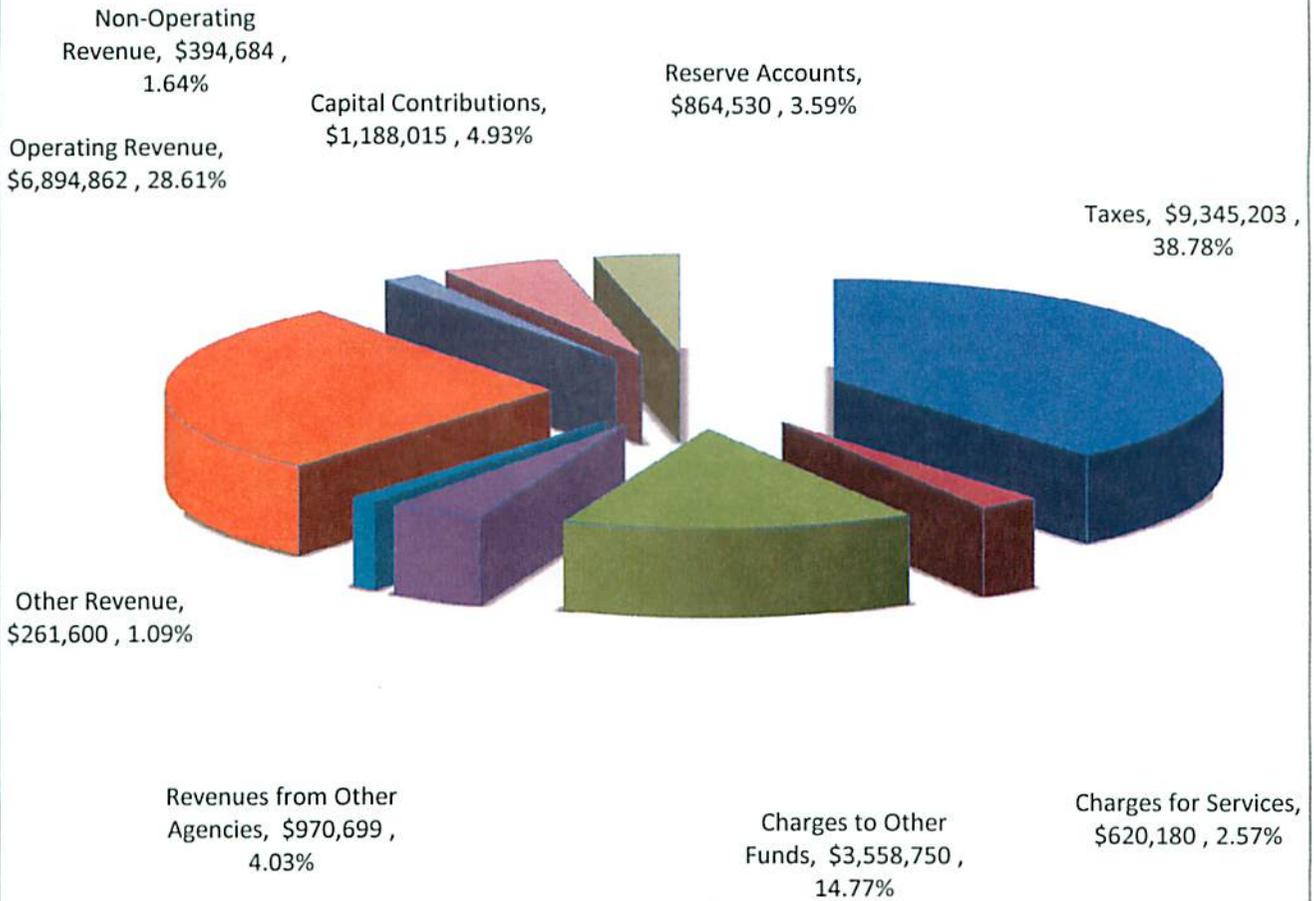


**City of Homer
2010 Operating Budget**

COMBINED REVENUES AND APPROPRIATIONS					
ALL FUND TYPES					
	General Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
Revenues:					
Taxes	\$ 7,255,278	\$ 2,089,925	\$ -	\$ -	\$ 9,345,203
Charges for Services	620,180	-	-	-	620,180
Charges to Other Funds	1,251,184	52,754	-	2,254,812	3,558,750
Revenues from Other Agencies	970,699	-	-	-	970,699
Other Revenue	261,600	-	-	-	261,600
Operating Revenue	-	-	6,894,862	-	6,894,862
Non-Operating Revenue	-	110,500	284,184	-	394,684
Capital Contributions	-	-	1,188,015	-	1,188,015
Reserve Accounts	-	864,530	-	-	864,530
Total Revenues	10,358,941	3,117,709	8,367,061	2,254,812	\$ 24,098,523
Expenditure/Expenses					
Personnel	6,838,540	-	3,335,829	-	10,174,369
Operations & Maintenance	3,202,012	-	1,909,819	2,213,444	7,325,275
Capital Outlay	-	199,000	-	-	199,000
Debt Service	106,670	1,285,262	32,852	-	1,424,784
Other Charges	-	417,429	833,755	-	1,251,184
Operating Transfers	177,356	-	924,928	-	1,102,284
Depreciation Expense	-	-	3,152,471	-	3,152,471
Total Expenditures/Expenses	10,324,578	1,901,691	10,189,654	2,213,444	\$ 24,629,367
Change in Fund Balance/Net Earnings	34,363	1,216,018	(1,822,593)	41,368	\$ (530,844)
Beginning Fund Balance/Net Assets	4,403,446	3,693,163	16,329,221	237,482	24,663,312
Ending Fund Balance/Net Assets	4,437,809	4,909,181	14,506,628	237,482	\$ 24,663,312

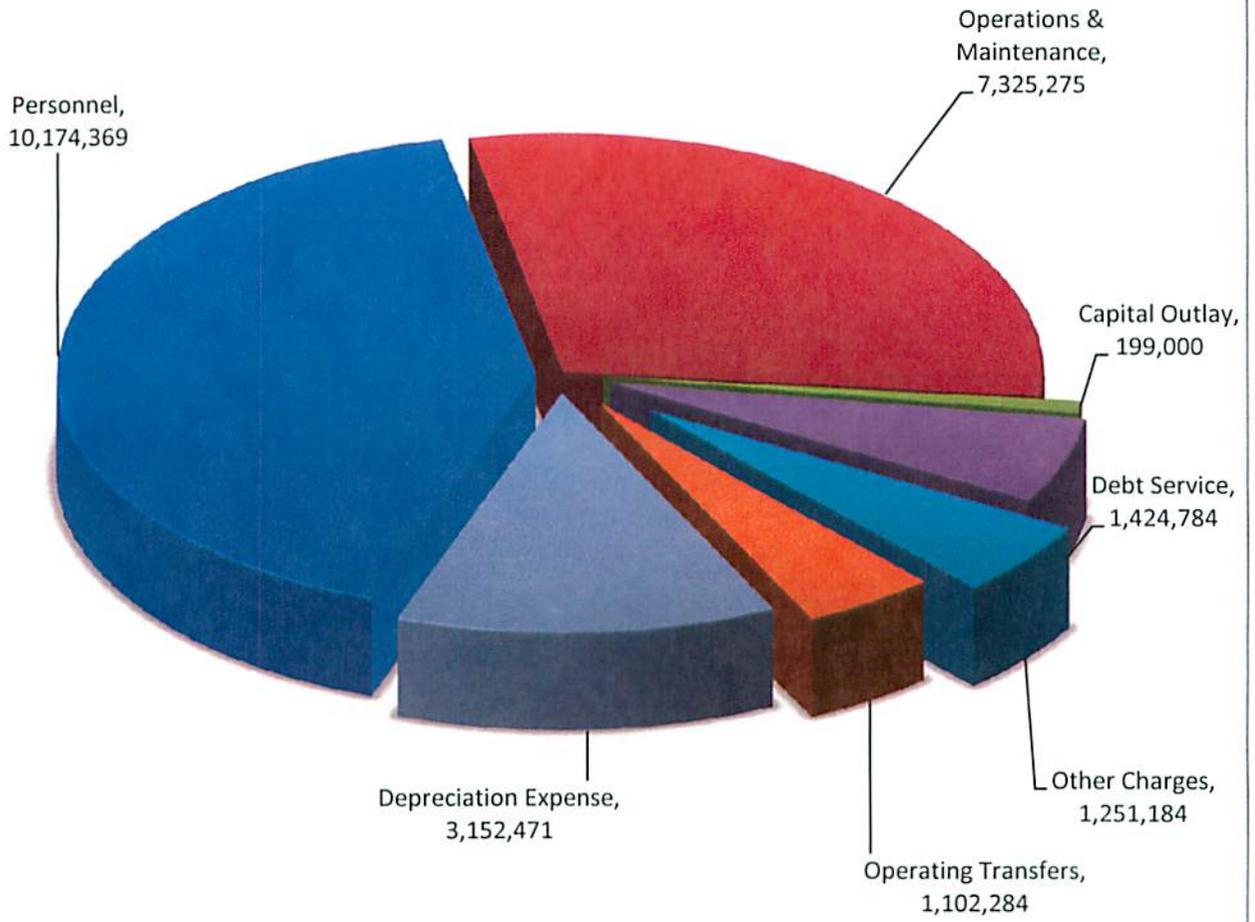
CITY OF HOMER
2010 OPERATING BUDGET

TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2010
\$24,098,523



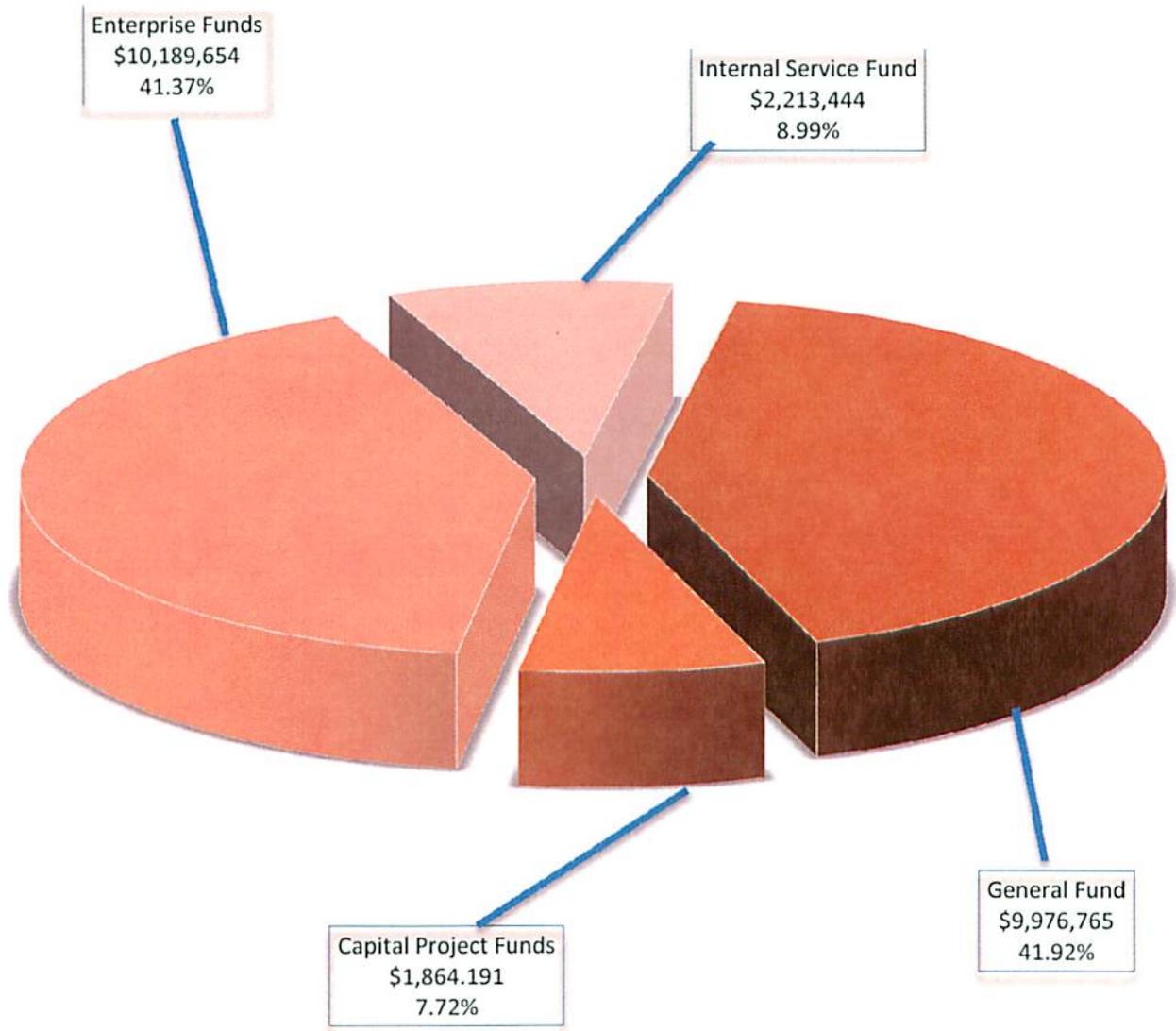
**CITY OF HOMER
2010 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2010 - \$24,629,367**



City of Homer
2010 Operating Budget

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2010 - BY FUNCTION
24,629,367



Note: In this graph, depreciation is considered in the Enterprise Funds.

CITY OF HOMER

Revenue Assumptions Budget 2010

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 historical data using 4.5 mills.

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase. The 2010 budget reflects a slight decrease in revenues..

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2006	\$502,968,912	17.9%	Actual	\$2,188,123	14.4%	Actual
2007	\$529,002,262	5.2%	Actual	\$2,309,398	5.5%	Actual
2008	\$609,308,462	15.2%	Budget	\$2,745,270	18.9%	Actual
2009	\$627,587,716	3.0%	Budget	\$2,795,903	1.8%	Budget
2010	\$622,002,436	(.89%)	Budget	\$2,799,011	.1%	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>
2010	\$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>
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	\$24,988,891	9.5%	Budget	\$148,479	11.1%	Actual
2009	\$25,738,558	3.0%	Budget	\$157,387	6.0%	Budget
2010	\$23,590,294	(8.3%)	Budget	\$141,082	(20.2%)	Budget

CITY OF HOMER

Revenue Assumptions Budget 2010

GENERAL FUND CONTINUED

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2006	\$54,169	3.49%	Actual
2007	\$51,425	(5.0%)	Actual
2008	\$64,715	6.5%	Actual
2009	\$50,000	(22.8%)	Budget
2010	\$60,000	20.0%	Budget

4104 Prior Year Taxes

Based on current delinquencies it is estimated collections will be \$16,000 for 2010.

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 2010.

4106 Boat flat Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
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>
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	\$5,067,159	\$1,266,790	\$1,266,790	\$7,600,739	2.7%	Actual
2009	\$4,613,187	\$1,152,605	\$1,152,605	\$6,918,397	(9.0%)	Budget
2010	\$4,180,603	\$1,044,963	\$1,044,963	\$6,270,529	(9.4%)	Budget

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2006	\$27,874	(.8)%	Actual
2007	\$28,168	4.0%	Actual
2008	\$28,287	.4%	Actual
2009	\$30,000	6.5%	Budget
2010	\$28,852	1.0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2010

GENERAL FUND CONTINUED

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2006	\$24,875	6.9%	Actual
2007	\$18,450	(25.8%)	Actual
2008	\$28,550	54.7%	Actual
2009	\$25,000	(12.4%)	Budget
2010	\$24,000	(4.0%)	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>
2006	\$19,225	(15.1%)	Actual
2007	\$19,941	3.72%	Actual
2008	\$34,193	71.5%	Actual
2009	\$21,400	4.9%	Budget
2010	\$23,690	10.7%	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>
2006	\$397,324	10.0%	Actual
2007	\$416,244	0.0%	Actual
2008	\$416,244	0.0%	Actual
2009	\$416,244	0.0%	Budget
2010	\$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.

4505 Police Special Services

Annual contract with State of Alaska for jail services.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2006	\$72,500	(20.0%)	Actual
2007	\$72,500	.0%	Actual
2008	\$90,625	.0%	Actual
2009	\$72,500	.0%	Budget
2010	\$90,625	.0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2010

GENERAL FUND CONTINUED

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>
2006	\$262,299,400	.0009	\$192,932	3.4%	Actual
2007	\$242,728,817	.	\$195,336	1.25%	Actual
2008	\$347,691,800	.	\$214,907	10.0%	Actual
2009	\$358,122,554		\$250,686	28.3%	Budget
2010		Contract Expired			

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>
2006	\$54,765,000	.001	\$54,765	2.00%	Actual
2007	\$54,579,100	.001	\$54,578	(0.34%)	Actual
2008	\$57,605,950	.001	\$57,606	5.6%	Actual
2009	\$62,470,768	.001	\$62,471	14.32%	Budget
2010	\$58,218,509	.001	\$65,000	4.05%	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 3.5 % \$35,000 for 2010.

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 2010.

4151 Assessment Interest Based on the assessments due for 2010.

CITY OF HOMER

Revenue Assumptions Budget 2010

GENERAL FUND CONTINUED

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 2010.

4151 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2010.

WATER / SEWER FUNDS – A new Rate Model was adopted by Council for the 2009/2010 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

Water Fund

4616,4617,4618 Metered Sales -

	4616	4617	4618	
<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Basis</u>
2006	\$529,390	\$633,790	\$11,069	Actual
2007	\$557,918	\$660,365	\$14,282	Actual
2008	\$438,428	\$982,847	\$ 18,442	Actual
2009	\$440,733	\$1,074,624	\$-0-	Budget
2010	\$555,884	\$1,080,056	\$-0-	Budget

Sewer Fund

4616,4617,4618 Metered Sales -

	4616	4617	4618	
<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Basis</u>
2006	\$714,689	\$616,575	\$18,265	Actual
2007	\$741,407	\$635,757	\$23,970	Actual
2008	\$537,430	\$884,075	\$20,954	Budget
2009	\$541,646	\$917,904	\$-0-	Budget
2010	\$711,237	\$1,144,323	\$-0-	Budget

CITY OF HOMER

Revenue Assumptions Budget 2010

PORT & HARBOR – In 2010, Port & Harbor rates remain unchanged.

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.

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>
2006	20,791	Actual
2007	16,063	Actual
2008	16,660	Actual
2009	15,000	Budget
2010	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.

CITY OF HOMER

Revenue Assumptions Budget 2010

PORT & HARBOR CONTINUED:

Transient monthly and transient daily revenue has reflected much the same picture

Year	-----Transient-----					Basis
	4625 <u>Reserved</u>	4626 <u>Annual</u>	4627 <u>Semi-Annual</u>	4624 <u>Monthly</u>	4628 <u>Daily</u>	
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	745,034	128,661	62,594	356,505	70,074	Actual
2009	825,000	143,000	77,000	412,500	82,500	Budget
2010	825,000	143,000	84,000	412,500	78,500	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.

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

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

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.

CITY OF HOMER

Revenue Assumptions Budget 2010

PORT & HARBOR CONTINUED:

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>
2006	330,013	Actual
2007	405,195	Actual
2008	405,002	Actual
2009	451,000	Budget
2010	451,000	Budget

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>
2006	198,304	Actual
2007	226,433	Actual
2008	207,957	Actual
2009	253,000	Budget
2010	240,000	Budget

CITY OF HOMER

Revenue Assumptions Budget 2010

PORT & HARBOR CONTINUED:

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.

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 - 2010**

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Undergor		Workers Compensation	TOTAL
								und Tanks 5223	Brokers Fees 5223		
Premium	\$64,276	\$470	\$249,832	\$76,628	\$98,379	\$32,078	\$2,300	\$2,150	\$5,000	\$233,716	\$764,828
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$233,716	\$233,716
Mayor/ Council	-	-	\$4,159	-	-	-	-	-	-	-	\$4,159
Clerk	-	-	\$4,755	-	-	-	-	-	-	-	\$4,755
Manager	-	-	\$4,105	-	-	-	-	-	-	-	\$4,105
Personnel	-	-	\$1,789	-	-	-	-	-	-	-	\$1,789
Community Schools			\$1,666								\$1,666
Information System			\$3,824								\$3,824
Leased Propert	\$2,649	-	\$2,219	-	-	-	-	-	-	-	\$4,867
Finance	-	-	\$10,870	-	-	-	-	-	-	-	\$10,870
Planning	-	-	\$5,880	-	-	-	-	-	-	-	\$5,880
City Hall	\$3,939	\$470	\$2,454	\$877	-	-	-	-	\$1,250	-	\$8,990
Library	\$5,646	-	\$11,555	-	-	-	-	-	-	-	\$17,201
Airport	\$2,672	-	\$3,597	-	-	-	-	-	-	-	\$6,269
Fire	\$2,058	-	\$16,600	\$17,547	-	-	-	-	-	-	\$36,205
Police-Admin	\$1,949	-	\$44,652	\$12,886	\$17,708	-	-	-	-	-	\$77,195
Police-Jail	-	-	-	-	\$80,671	-	-	-	-	-	\$80,671
Police-Animal	\$1,216	-	\$3,040	-	-	-	-	-	-	-	\$4,256
PW	\$2,450	-	\$32,048	\$12,672	-	-	-	\$2,150	-	-	\$49,320
Water	\$11,582	-	\$23,070	\$12,672	-	-	-	-	\$1,250	-	\$48,575
Sewer	\$17,661	-	\$23,266	\$12,672	-	-	-	-	\$1,250	-	\$54,849
Port	\$8,593	-	\$50,284	\$7,300	-	\$32,078	\$2,300	-	\$1,250	-	\$101,805
Seawall	3,861										\$3,861
Ins. Allocation	\$ 64,276	\$ 470	\$ 249,832	\$ 76,628	\$ 98,379	\$ 32,078	\$ 2,300	\$ 2,150	\$ 5,000	\$233,716	\$764,828
											\$764,828
2009 Budget	70,445	470	224,888	73,835	83,456	32,078	2,300	1,700	5,000	286,572	780,744
% increase (decrease)	-8.76%	0.00%	11.09%	3.78%	17.88%	0.00%	0.00%	26.47%	0.00%	-18.44%	-2.04%

Audit Fee Allocation Budget 2010						
Account: 5211	Mayor/Coun					
	Total	cil	Finance	Water	Sewer	P & H
Audit Fees	\$54,000	\$29,160		\$5,940	\$5,940	\$12,960
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 2010 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund
Mayor & Council	\$ 274,852	\$178,654	\$19,240	\$30,234	\$8,246	\$8,246	\$30,234
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
City Clerk	303,490	197,269	21,244	33,384	9,105	9,105	33,384
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
Janitorial	155,107	116,330	-	-	7,755	7,755	23,266
<i>Distribution</i>		75%	0%	0%	5%	5%	15%
City Manager	281,444	182,939	19,701	30,959	8,443	8,443	30,959
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
Economic Development	102,565	41,026	-	-	20,513	20,513	20,513
<i>Distribution</i>		40%	0%	0%	20%	20%	20%
Personnel/Publications	122,190	83,011	-	-	9,372	9,208	20,599
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Information Systems	191,991	130,431	-	-	14,726	14,467	32,366
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Finance	723,430	217,029	50,640	94,046	137,452	130,217	94,046
<i>Distribution</i>		30%	7%	13%	19%	18%	13%
Planning Zoning	405,369	304,027	8,107	8,107	12,161	12,161	60,805
<i>Distribution</i>		75%	2%	2%	3%	3%	15%
City Hall Complex	147,191	58,876	7,507	7,507	24,434	24,434	24,434
<i>Distribution</i>		40%	5%	5%	17%	17%	17%
PW Eng-Inspection	177,292	141,834	8,865	26,594	-	-	-
<i>Distribution</i>		80%	5%	15%	0%	0%	0%
Public Works Administration <i>Distribution (excludes debt)</i>	256,473	89,766	25,647	25,647	51,295	51,295	12,824
		35%	10%	10%	20%	20%	5%
Allocation before adjustments	3,141,395	1,741,192	160,951	256,478	303,501	295,844	383,430
Total Water Allocation	\$3,141,395	\$1,741,192	\$160,951	\$256,478	\$303,501	\$295,844	\$383,430
Less Hydrant Reimbursement	(93,734)	-	-	-	(93,734)	-	-
Less Labor Portion of PW already charged to Depts.	(24,885)	-	-	-	(8,295)	(8,295)	(8,295)
Less Labor Portion of Janitorial already charged to Depts.	(30,402)	-	-	-	(6,080)	(6,080)	(18,241)
Total Allocated	\$2,992,375	\$1,741,192	\$160,951	\$256,478	\$195,392	\$281,469	\$356,894
Percent of Allocation	100%	58.19%	5.38%	8.57%	6.53%	9.41%	11.93%
COMPARISON OF ALLOCATION 2009 TO 2010							
PERCENT:							
2010 Adopted Budget	100.00%	58.19%	5.38%	8.57%	6.53%	9.41%	11.93%
2009 Budget	100.00%	52.72%	7.89%	12.36%	6.20%	8.63%	12.20%
DOLLARS:							
2010 Adopted Budget	\$2,992,375	1,741,192	\$160,951	\$256,478	\$195,392	\$281,469	\$356,894
2009 Budget	3,161,640	1,670,808	239,134	377,840	183,822	283,494	406,541
Difference (Decrease)	(\$169,265)	\$70,384	(\$78,183)	(\$121,362)	\$11,570	(\$2,025)	(\$49,647)

Transfer Schedule

CITY OF HOMER
2010 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	10,000	Seawall Maintenance Reserve		369	10,000	10,000
	100		Acct 5990	Debt Reimbursment	151	275	Acct 4992	
		165	52,754	Animal Shelter-to Special Projects			52,754	52,754
	100		Acct 5106	Leave Cash Out	610		Acct 4904	
		360	114,602	Leave Cash Out		100	114,602	114,602
Total General Fund Transfers			177,356					177,356
Water/Sewer Fund	200		Acct 5990	W/S Depreciation	256		Acct 4992	
		400	250,000	Water-Depreciation Reserve		378	250,000	
		500	250,000	Sewer-Depreciation Reserve		379	250,000	500,000
	200		Acct 5106	Leave Cash Out	610		Acct 4904	
		400	12,785	Water - Leave Cash Out		400	12,785	
		500	18,064	Sewer - Leave Cash Out		500	18,064	30,849
Total Water Transfers			262,785				262,785	
Total Sewer Transfers			268,064				268,064	
Total Water/Sewer Transfers			530,849					530,849
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 5106	Leave Cash Out	610		Acct 4904	
		600	39,549	Port & Harbor		600	39,549	39,549
Total Port & Harbor Transfers			394,079					394,079
TOTAL TRANSFERS OUT			1,102,284	TOTAL TRANSFERS IN				1,102,284