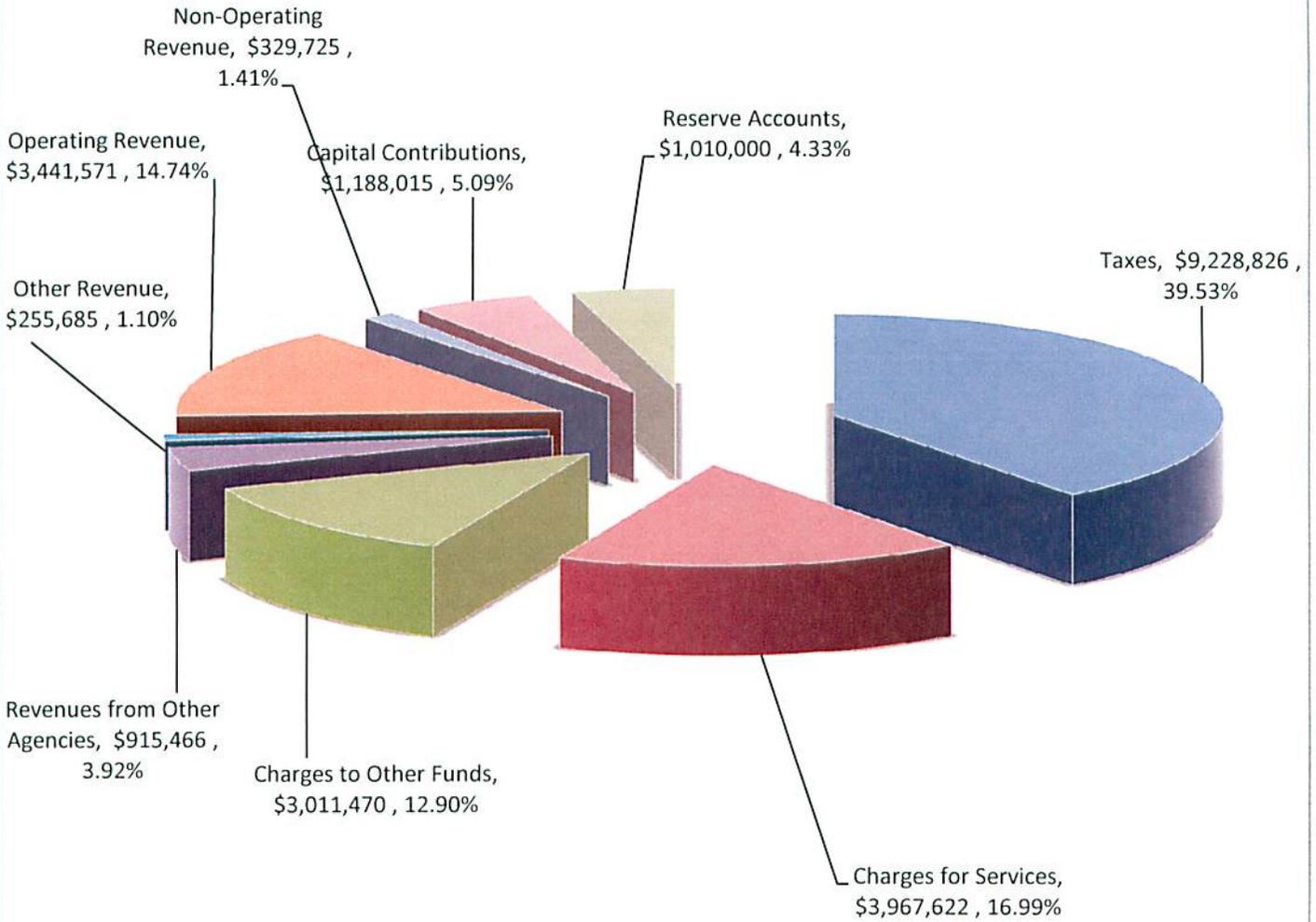


**City of Homer
2011 Operating Budget**

COMBINED REVENUES AND APPROPRIATIONS						
ALL FUND TYPES						
	General Fund	Capital Projects Fund	Enterprise - Port & Harbor	Special Revenue - Water & Sewer	Internal Service Funds	Total
Revenues:						
Taxes	\$ 7,138,901	\$ 2,089,925	\$ -		\$ -	\$ 9,228,826
Charges for Services	548,579	-	-	3,419,043	-	3,967,622
Charges to Other Funds	1,260,444	52,754	-		1,698,272	3,011,470
Revenues from Other Agencies	915,466	-	-		-	915,466
Other Revenue	255,685	-	-		-	255,685
Operating Revenue	-	-	3,441,571		-	3,441,571
Non-Operating Revenue	-	73,000	225,725	31,000	-	329,725
Capital Contributions	-	-	1,188,015		-	1,188,015
Reserve Accounts	-	1,010,000	-		-	1,010,000
Total Revenues	10,119,075	3,225,679	4,855,311	3,450,043	1,698,272	\$ 23,348,380
Expenditure/Expenses						
Personnel	6,905,004	-	1,633,904	1,598,078	-	10,136,986
Operations & Maintenance	2,979,977	-	1,084,896	914,227	1,698,272	6,677,372
Capital Outlay	-	300,000	-		-	300,000
Debt Service	99,824	1,181,694	-		-	1,281,518
Other Charges	-	410,049	369,068	479,980	-	1,259,097
Operating Transfers	175,301	-	535,830	536,623	-	1,247,754
Depreciation Expense	-	-	1,435,870		-	1,435,870
Total Expenditures/Expenses	10,160,106	1,891,743	5,059,568	3,528,908	1,698,272	\$ 22,338,597
Change in Fund Balance/Net Earnings	(41,031)	1,333,936	(204,257)	(78,865)	-	\$ 1,009,783
Beginning Fund Balance/Net Assets	4,673,556	(14,827,003)	2,645,529	14,377,620	701,802	7,571,504
Ending Fund Balance/Net Assets	4,632,525	(13,493,067)	2,441,272	14,298,755	701,802	\$ 8,581,287

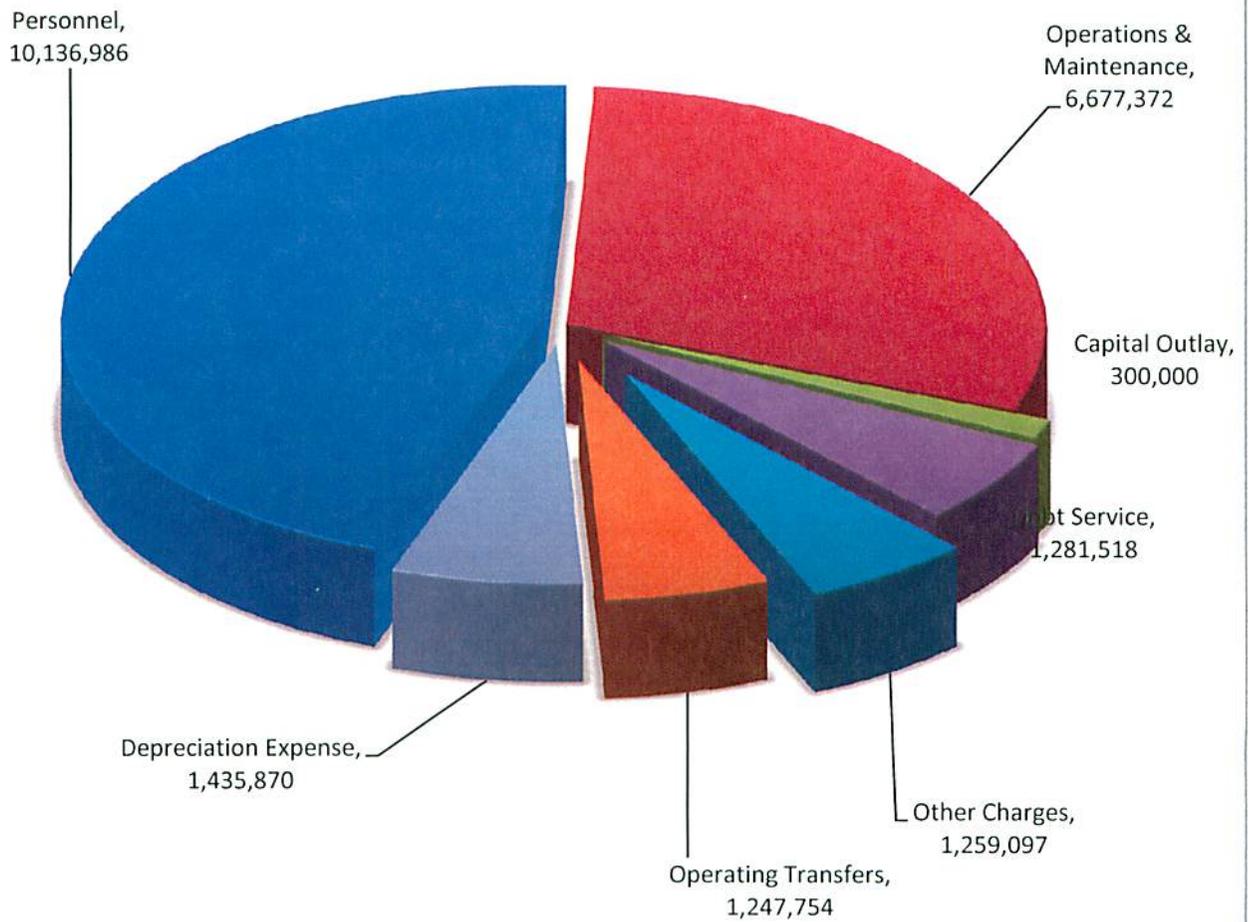
CITY OF HOMER
2011 OPERATING BUDGET

TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2011
\$23,348,380



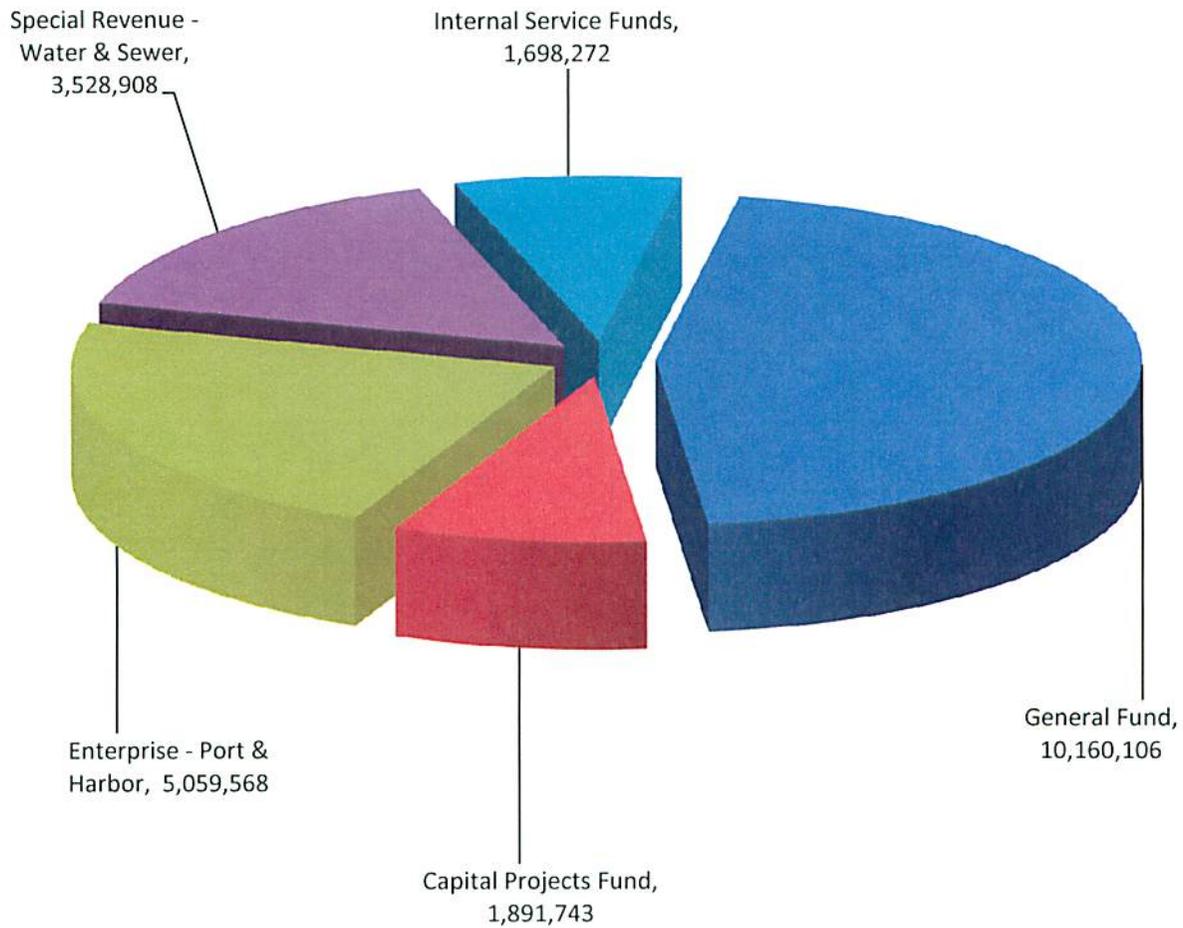
CITY OF HOMER 2011 OPERATING BUDGET

TOTAL GOVERNMENT ESTIMATED EXPENDITURES FY 2011 - \$22,338,597



City of Homer
2011 Operating Budget

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2011 - BY FUNCTION
22,338,597**



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

CITY OF HOMER

Revenue Assumptions Budget 2011

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 2011 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>
2007	\$529,002,262	5.2%	Actual	\$2,309,398	5.5%	Actual
2008	\$609,308,462	18.9%	Actual	\$2,745,270	18.9%	Actual
2009	\$628,982,862	3.0%	Actual	\$2,676,885	-2.5%	Actual
2010	\$607,561,182	-3.41%	Project	\$2,799,011	-1.7%	Project
2011	\$608,000,000	.07%	Budget	\$2,633,768	.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>
2011	\$20,000	1,025	\$20,500,000	.0045	\$92,500

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>
2007	\$22,811,263	9.6%	Actual	\$133,641	7.1%	Actual
2008	\$24,988,891	9.5%	Actual	\$148,479	11.1%	Actual
2009	\$29,465,995	17.9%	Actual	\$179,288	20.7%	Actual
2010	\$28,286,073	-4.0%	Project	\$169,052	-5.7%	Project
2011	\$28,000,000	-1.0%	Budget	\$167,342	-1.0%	Budget

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$64,715	25.8%	Actual
2009	\$58,999	(8.8%)	Actual
2010	\$60,000	20.0%	Budget
2011	\$60,000	0.0%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2011

GENERAL FUND CONTINUED

4104 Prior Year Taxes

Based on current delinquencies it is estimated collections will be \$16,000 for 2011.

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 2011.

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>
2008	\$5,067,159	\$1,266,790	\$1,266,790	\$7,600,739	2.7%	Actual
2009	\$4,284,887	\$1,072,222	\$1,072,222	\$6,429,330	-15.4%	Actual
2010	\$4,180,603	\$1,044,963	\$1,044,963	\$6,270,529	-2.5%	Budget
2011	\$4,205,603	\$1,051,212	\$1,051,212	\$6,308,027	0.6%	Budget

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$28,287	.4%	Actual
2009	\$30,000	.6%	Actual
2010	\$28,852	2.0%	Budget
2011	\$28,852	0.0%	Budget

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$28,550	54.7%	Actual
2009	\$19,550	-31.5%	Actual
2010	\$24,000	22.8%	Budget
2011	\$20,000	-16.7%	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>
2008	\$34,193	71.5%	Actual
2009	\$16,065	-53.0%	Actual
2010	\$23,690	47.5%	Budget
2011	\$17,000	-28.2%	Budget

CITY OF HOMER

Revenue Assumptions Budget 2011

GENERAL FUND CONTINUED

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>
2008	\$416,244	0.0%	Actual
2009	\$444,087	6.7%	Actual
2010	\$416,244	-6.2%	Budget
2011	\$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 was cut for the 2011 year.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2008	\$90,625	.0%	Actual
2009	\$72,500	.0%	Actual
2010	\$90,625	25.0%	Budget
2011	\$36,250	-70.0%	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>
2008	\$347,691,800	.	\$214,907	10.0%	Actual
2009	\$358,122,554	.	\$346,210	62.1%	Actual
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>
2008	\$57,605,950	.001	\$57,606	5.6%	Actual
2009	\$65,736,750	.001	\$65,737	14.11%	Budget
2010	\$65,716,400	.001	\$65,000	-.03%	Budget
2011	\$65,716,400	.001	\$65,000	0%	Budget

4801 Interest on Investments

This estimate is based on a combination of estimated fund balance and anticipated interest rates. 2011 General Fund interest revenue estimates are based on interest rates set between 1 - 2%, \$30,000.

CITY OF HOMER

Revenue Assumptions Budget 2011

GENERAL FUND CONTINUED

4902 Other income

This account is for 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 2011.

4151 Assessment Interest Based on the assessments due for 2011.

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. Council is to be reviewing the current rates in 2011. The rates considered for the 2011 budget did not consider an increase in rates.

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>
2008	\$438,428	\$982,847	\$18,442	Actual
2009	\$455,712	\$1,035,770	\$23,503	Actual
2010	\$555,884	\$1,080,056	\$-0-	Budget
2011	\$455,712	\$1,035,770	\$20,000	Budget

CITY OF HOMER

Revenue Assumptions Budget 2011

WATER / SEWER FUNDS CONTINUED –

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>
2008	\$537,430	\$884,075	\$20,954	Actual
2009	\$589,008	\$846,763	\$26,030	Actual
2010	\$711,237	\$1,144,323	\$-0-	Budget
2011	\$711,237	\$1,144,323	\$-0-	Budget

PORT & HARBOR – In 2011, Port & Harbor rates were increased by 3% for most line items.

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, no increase anticipated.

4652 Property Fees: Same as last year.

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

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>
2008	16,660	Actual
2009	0	Actual
2010	15,000	Budget
2011	0	Budget

CITY OF HOMER

Revenue Assumptions Budget 2011

PORT & HARBOR CONTINUED:

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

Year	-----Transient-----					Basis
	4625 <u>Reserved</u>	4626 <u>Annual</u>	4627 <u>Semi-Annual</u>	4624 <u>Monthly</u>	4628 <u>Daily</u>	
2008	745,034	128,661	62,594	356,505	70,074	Actual
2009	821,015	102,866	66,376	385,821	76,545	Actual
2010	825,000	143,000	84,000	412,500	78,500	Budget
2011	849,750	113,300	84,460	397,580	72,100	Budget

4629 Energy Sales

A factor 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.

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 2011

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 \$119.00 per ton.

<u>Year</u>	<u>Ice Sales</u>	<u>Basis</u>
2008	405,002	Actual
2009	538,517	Actual
2010	451,000	Budget
2011	501,000	Budget

4621 Cold Storage

There are ten cold storage units available for rent at \$334.75 per month, \$309 for 2 consecutive months or \$283.25 for 3 or more consecutive months or \$257.50 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>
2008	207,957	Actual
2009	272,608	Actual
2010	240,000	Budget
2011	250,000	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.

CITY OF HOMER

Revenue Assumptions Budget 2011

PORT & HARBOR CONTINUED:

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 \$14.50 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 - 2011**

Policy Account #	Commercial	Fidelity	Commercial	Automobile	Police	Marina	Harbor	Underground	Brokers	Workers	TOTAL
	Property	Bond	Gen Liab		Liability	Liability	Work Boat	Tanks	Fees	Compensation	
	5221	5224	5223	5222	5223	5223	5222	5223	5223		
Premium	\$48,566	\$470	\$153,411	\$72,087	\$97,984	\$30,127	\$2,300	\$2,674	\$5,000	\$225,494	\$638,112
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct	Direct		
Spread to all depts										\$225,494	\$225,494
Mayor/ Council	-	-	\$2,450	-	-	-	-	-	-	-	\$2,450
Clerk	-	-	\$2,805	-	-	-	-	-	-	-	\$2,805
Manager	-	-	\$2,529	-	-	-	-	-	-	-	\$2,529
Personnel	-	-	\$1,130	-	-	-	-	-	-	-	\$1,130
Community Recreation			\$940								\$940
Information System		-	\$1,775	-	-	-	-	-	-	-	\$1,775
Leased Propert	\$1,934	-	\$1,244	-	-	-	-	-	-	-	\$3,178
Finance	-	-	\$6,687	-	-	-	-	-	-	-	\$6,687
Planning	-	-	\$3,747	-	-	-	-	-	-	-	\$3,747
City Hall	\$3,341	\$470	\$1,361	\$877	-	-	-	-	\$1,250	-	\$7,299
Library	\$5,936	-	\$7,582	-	-	-	-	-	-	-	\$13,517
Airport	\$2,000	-	\$2,184	-	-	-	-	-	-	-	\$4,184
Fire	\$1,540	-	\$8,983	\$17,357	-	-	-	-	-	-	\$27,880
Police-Admin	\$1,180	-	\$26,462	\$12,885	\$17,637	-	-	-	-	-	\$58,165
Police-Jail	-	-	-	-	\$80,347	-	-	-	-	-	\$80,347
Police-Animal	\$736	-	\$2,012	-	-	-	-	-	-	-	\$2,747
PW	\$1,510	-	\$18,941	\$11,140	-	-	-	\$2,674	-	-	\$34,266
Water	\$15,349	-	\$16,352	\$11,140	-	-	-	-	\$1,250	-	\$44,091
Sewer	\$9,314	-	\$13,899	\$11,140	-	-	-	-	\$1,250	-	\$35,604
Port	\$5,727	-	\$32,329	\$7,546	-	\$30,127	\$2,300	-	\$1,250	-	\$79,278
Seawall	-	-	-	-	-	-	-	-	-	-	\$0
Ins. Allocation	\$ 48,566	\$ 470	\$ 153,411	\$ 72,087	\$ 97,984	\$ 30,127	\$ 2,300	\$ 2,674	\$ 5,000	\$225,494	\$638,112
											\$638,112
2010 Budget	70,445	470	224,888	73,835	83,456	32,078	2,300	1,700	5,000	286,572	780,744
% increase (decrease)	-31.06%	0.00%	-31.78%	-2.37%	17.41%	-6.08%	0.00%	57.32%	0.00%	-21.31%	-18.27%

Audit Fee Allocation Budget 2011						
Account: 5211	Total	Mayor/Coun				
		cil	Finance	Water	Sewer	P & H
Audit Fees	\$72,800	\$39,312		\$8,008	\$8,008	\$17,472
Accounting Services	10,500	4,000	2,500	1,334	1,333	1,333
Total	\$83,300	\$43,312	\$2,500	\$9,342	\$9,341	\$18,805

**CITY OF HOMER
OVERHEAD ALLOCATION
BASED ON ADOPTED 2011 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund
Mayor & Council	\$ 276,176	\$179,514	\$19,332	\$30,379	\$8,285	\$8,285	\$30,379
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
City Clerk	315,706	205,209	22,099	34,728	9,471	9,471	34,728
<i>Distribution</i>		65%	7%	11%	3%	3%	11%
Janitorial	152,258	114,193	-	-	7,613	7,613	22,839
<i>Distribution</i>		75%	0%	0%	5%	5%	15%
City Manager	269,952	164,671	18,897	29,695	8,099	8,099	40,493
<i>Distribution</i>		61%	7%	11%	3%	3%	15%
Economic Development	104,727	41,891	-	-	20,945	20,945	20,945
<i>Distribution</i>		40%	0%	0%	20%	20%	20%
Personnel/Publications	131,913	89,617	-	-	10,118	9,940	22,238
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Information Systems	199,036	135,217	-	-	15,266	14,998	33,554
<i>Distribution</i>		68%	0%	0%	8%	8%	17%
Finance	719,858	215,957	50,390	93,582	136,773	129,574	93,582
<i>Distribution</i>		30%	7%	13%	19%	18%	13%
Planning Zoning	400,032	300,024	8,001	8,001	12,001	12,001	60,005
<i>Distribution</i>		75%	2%	2%	3%	3%	15%
City Hall Complex	148,210	59,284	7,559	7,559	24,603	24,603	24,603
<i>Distribution</i>		40%	5%	5%	17%	17%	17%
PW Eng-Inspection	177,260	141,808	8,863	26,589	-	-	-
<i>Distribution</i>		80%	5%	15%	0%	0%	0%
Public Works Administration	239,031	83,661	23,903	23,903	47,806	47,806	11,952
<i>Distribution (excludes debt)</i>		35%	10%	10%	20%	20%	5%
Allocation before adjustments	3,134,159	1,731,046	159,044	254,435	300,981	293,336	395,317
Total Water Allocation	\$3,134,159	\$1,731,046	\$159,044	\$254,435	\$300,981	\$293,336	\$395,317
Less Hydrant Reimbursement	(85,690)	-	-	-	(85,690)	-	-
Less Labor Portion of PW already charged to Depts.	(25,082)	-	-	-	(8,361)	(8,361)	(8,361)
Less Labor Portion of Janitorial already charged to Depts.	(29,814)	-	-	-	(5,963)	(5,963)	(17,889)
Total Allocated	\$2,993,573	\$1,731,046	\$159,044	\$254,435	\$200,968	\$279,013	\$369,068
Percent of Allocation	100%	57.83%	5.31%	8.50%	6.71%	9.32%	12.33%
COMPARISON OF ALLOCATION 2010 TO 2011							
PERCENT:							
2010 Adopted Budget	100.00%	57.83%	5.31%	8.50%	6.71%	9.32%	12.33%
2010 Budget	100.00%	52.72%	7.89%	12.36%	6.20%	8.63%	12.20%
DOLLARS:							
2011 Preliminary Budget	\$2,993,573	1,731,046	\$159,044	\$254,435	\$200,968	\$279,013	\$369,068
2010 Budget	2,992,375	1,741,192	160,951	256,478	195,392	281,469	356,894
Difference (Decrease)	\$1,198	(\$10,146)	(\$1,907)	(\$2,043)	\$5,576	(\$2,456)	\$12,174

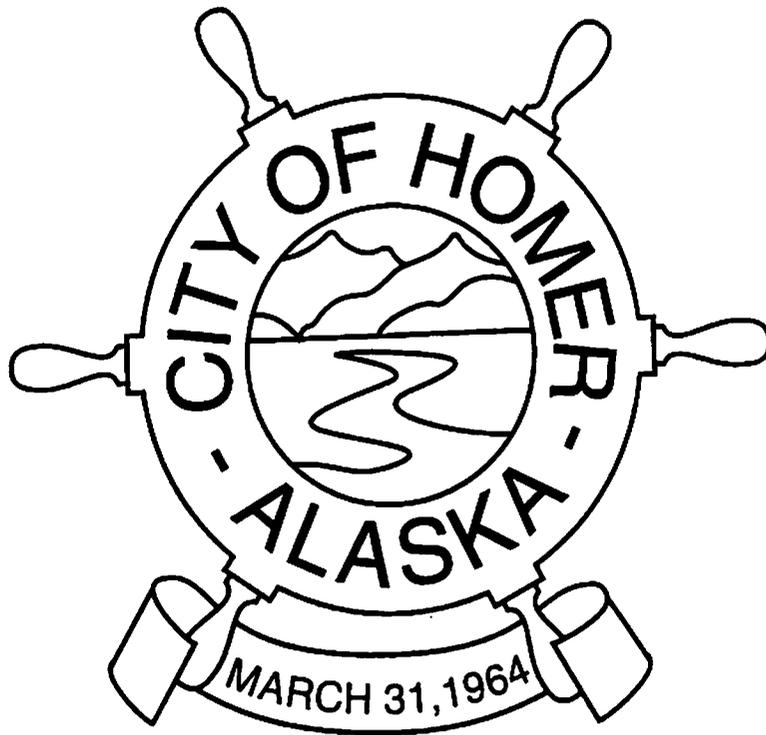
Transfer Schedule

CITY OF HOMER
2011 Operating Budget

FROM:

(TRANSFERS-	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 Reimbursement	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	112,547	Leave Cash Out	100		112,547	112,547
	156		Acct 5990	General Fund Depreciation	156		Acct 4992	
		367	25,000		388		25,000	25,000
Total General Fund Transfers			200,301					200,301
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	16,211	Water - Leave Cash Out	400		16,211	
		500	20,412	Sewer - Leave Cash Out	500		20,412	36,623
Total Water Transfers			266,211				266,211	
Total Sewer Transfers			270,412				270,412	
Total Water/Sewer Transfers			536,623					536,623
Port & Harbor f	400		Acct 5990	Port Depreciation	456		Acct 4992	
		600	42,310	Port & Harbor Depreciation Res.	380		42,310	
		601	97,171	Port & Harbor Depreciation Res.	380		97,171	
		602	70,516	Port & Harbor Depreciation Res.	380		70,516	
		603	211,613	Port & Harbor Depreciation Res.	380		211,613	
		604	68,517	Port & Harbor Depreciation Res.	380		68,517	
		605	2,821	Port & Harbor Depreciation Res.	380		2,821	
		606	7,052	Port & Harbor Depreciation Res.	380		7,052	500,000
	456		Acct 5990	Fleet	152		Acct 4992	
		380	30,000	Port & Harbor - Fleet	374		30,000	30,000
	400		Acct 5106	Leave Cash Out	610		Acct 4904	
		600	35,830	Port & Harbor	600		35,830	35,830
Total Port & Harbor Transfers			565,830					565,830
TOTAL TRANSFERS OUT			1,302,754	TOTAL TRANSFERS IN			1,302,754	

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“WHERE THE LAND ENDS AND THE SEA BEGINS”